Unannounced Audit

IFS Food
Version 6.1

Final Audit Report

Audited company: ME-AT Leeuwarden B.V.

Date of audit: 19/04/2021 till 21/04/2021

Name and address of certification body
LRQA France SAS Tour Swiss Life 1
Boulevard Vivier Merle
69443 Lyon cedex 03 France

Accreditation number of the certification body
COFRAC 05-0069

IFS Food
Version 6.1, November 2017

Unannounced Audit Overview

Audit details			
Lead Auditor: *Co-auditor:* *Trainee(s):*		*Date/time of current audit:* 19/04/2021 (09:00-17:30) 20/04/2021 (08:00-16:30) 21/04/2021 (08:00-12:30)	*Date of previous audit:* CB and auditor of previous audit:
Name and address of the company (or headquarter):		*Name and address of the audited site:* **ME-AT Leeuwarden B.V.** Curieweg 3 8912 BM Leeuwarden Netherlands	
		EAN Code/ UCC Global Location Number: COID: 72024	
Phone:	*Fax:*	*Phone:*	*Fax:* (+)

Scope of audit	
Production of vegan consumer goods (plant-based), partly Individual Quick Frozen, packed under modified atmosphere in sealed trays or bulk packed.	
Product scope(s):	1
Technology scope(s):	D, E, F

Scopes and processing steps												
		1	2	3	4	5	6	7	8	9	10	11
A	P1	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
B	P2	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
C	P3	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
C	P4	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
C	P5	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
D	P6	☑	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
D	P7	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
E	P8	☑	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
E	P9	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
E	P10	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
F	P11	☑	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
F	P12	☑	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
F	P13	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

* The explanation of the product scopes and processing steps are listed separately

Scope explanation	
Scope	**Scope description**
1	Red and white meat, poultry and meat products
2	*Fish and fish products*
3	Egg and egg products
4	Dairy products
5	Fruit and vegetables
6	Grain products, cereals, industrial bakery and pastry, confectionary, snacks
7	Combined Products
8	Beverages
9	Oils and fats
10	Dry products, other ingredients and supplements
11	Pet food

Processing step explanation	
Processing step	**Processing step description**
P1	Sterilisation (e.g. cans)
P2	Thermal pasteurisation, UHT/ aseptic filling; hot filling; Other pasteurisation techniques e.g. high pressure pasteurisation, microwave
P3	Irradiation of food
P4	Preserving: Salting, marinating, sugaring, acidifying/ pickling, curing, smoking, etc. Fermentation/ acidification
P5	Evaporation/ dehydration, vacuum filtration, freeze drying, microfiltration (less than 10 µ mesh size)
P6	Freezing (at least –18 °C) including storage. Quick freezing, Cooling, chilling processes and respective cool storing
P7	Antimicrobial dipping/ spraying, fumigation
P8	Packing MAP, Packing under vacuum
P9	Processes to prevent product contamination esp. microbiological contamination, by means of high hygiene control and/or specific infrastructure during handling, treatment and/or processing e.g. clean room technology, „white room", controlled working room temperature for food safety purpose, disinfection after cleaning, positive air pressure systems (like filtration below 10µm)
P10	Specific separation techniques: e.g. filtration like reverse osmoses, use of active charcoal
P11	Cooking, baking, bottling, filling of viscous products, brewing, fermentation (e.g. wine), drying, frying, roasting, extrusion, churning
P12	Coating, breading, battering, cutting, slicing, dicing, dismembering, mixing/blending, stuffing, slaughtering, sorting, manipulation, packaging. Storing under controlled conditions (atmosphere) except temperature
P13	Distillation, purification, steaming, damping, hydrogenating, milling

Audit participants					
Name:	**Position:**	**Opening meeting**	**Documenta-tion review**	**Site assessment (Audit)**	**Closing meeting**
	QA-manager	☑	☑	☑	☑
	General Manager	☑	☑	☐	☑
	Production Leader	☑	☐	☑	☑
	HRM manager	☐	☑	☐	☑
	QA	☑	☑	☑	☑
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☑	☐	☐
	Production	☐	☐	☑	☐
		☐	☐	☑	☐
	TD	☐	☐	☑	☐

Final result of audit	
As a result of the audit performed from 19/04/2021 till 21/04/2021, „LRQA France SAS" found that the processing activities of **ME-AT Leeuwarden B.V.** for the above mentioned scope of audit comply with the requirements set out in the IFS Food 6.1, Version 6.1, **at Higher Level**, with a score of 98,03%.	**Next audit between 01/01/2022 and 12/03/2022 or unannounced**

Company profile
Product groups and products per group produced in the company: Product Scope 1 Frozen beef - based on vegan ingredients only Frozen poultry - based on vegan ingredients only Minced meat and meat preparations - based on vegan ingredients only Raw sausage and cured products - based on vegan ingredients only Others - vegan schnitzel / burgers with crumbs, marinated sweet rib, kebab and kip pieces
ME-AT Leeuwarden B.V. is the vegan plant of the Vion holding. The site is constructed in 2017. In the beginning the location was a Vion slaughterhouse for cows, but since 2019 this site is no longer a slaughterhouse. The site is completely redesigned in 2019 (completely new production line) and transformed to a plant dedicated for production of vegan products as the wish of Vion was to provide also sustainable products as an alternative for meat products. This way ME-AT has started in 2019, a factory site to produce vegan (-consumer) products only. Main processes (QMS) are managed by Vion HQ but all information could be seen and was available during the audit on site. All vegan products are made from vegetable ingredients like soy beans, grains and vegetables like red beat and carrots. Some of the finished products are gluten free. Since the start last year, the production is expanded from 4 to 12 products (sausages, hamburgers, minced "meat" and breaded vegan product (f.e. schnitzels), marinated products, kebab and 'kip' pieces). To realize this, new equipment is placed like a powerheater and an IQF line. Finished Products (lot identified) are all stored at , (frozen). Products are sold frozen or thawed. The new processes and products are verified during this audit (extension audit was included in this unannounced audit). Agreed scope for audited activity: Production of vegan consumer goods (plant-based), partly Individual Quick Frozen, packed under modified atmosphere in sealed trays or bulk packed. Product group 1 is valid including tech. scopes P6, P8, P11 and P12: Process steps are: reception/ (cooled and frozen -18 degrees) storage area (P6). Preparation of doughs, blending/mixing ingredients, forming products, battering and crumbling, marinating (P12), forming products by use of heating (P11) followed by IQF (P6); MAP-packing (P8). Finished products are stored chilled and frozen, meeting legal requirements (P6), storage at a third-party storage. Finished products are mainly produced for EU retailers and transport is hired. Products are sold by ME-AT / Vion Holding Group. Production capacity is growing. COID: 72024 Contact in case of calamities: No outsourced processes. Third-party storage. No other certified scheme's No traded products. ME-AT does have about workers (including temporary workers), a permanent QA manager is at the location (QA team is in place) and is reporting to the QA Group manager at Vion. Work is done in 1 shift. No seasonal breaks applicable. Plant size is about IFS logo is not in use
Reviewer:

Audit data	
Outsourced processes and/or products	
Outsourced processes and/or products:	no
Additional audit data	
Total number of employees:	
Name and contact data (phone, fax, email...) of the contact person in case of emergency:	
Site area of the plant in square meters:	

Explanations regarding the audit report

Evaluation of requirements		
Result	**Explanation**	**Points**
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
KO requirement scored with a B	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	-20 points
Major	When there is a substantial failure to meet the requirements of the Standard, which includes food safety and/or the legal requirements of the production and destination countries. A major can also be given when the identified non-conformity can lead to a serious health hazard. A major can be given to any requirement which is not defined as KO.	15% of the possible total amount of points is subtracted
KO requirement scored with a D	The KO requirement has not been implemented	50 % of the possible total amount of points is subtracted
N/A	Not applicable Requirement not applicable for a company	N/A requirements will be excluded from the final scoring

Scoring and awarding of certificates				
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 Food 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 Food 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

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Result:
The processing activities of company „ME-AT Leeuwarden B.V." met the requirements of the IFS Food, Version 6.1.

The company passed with a score of 98,03% at:

Higher Level

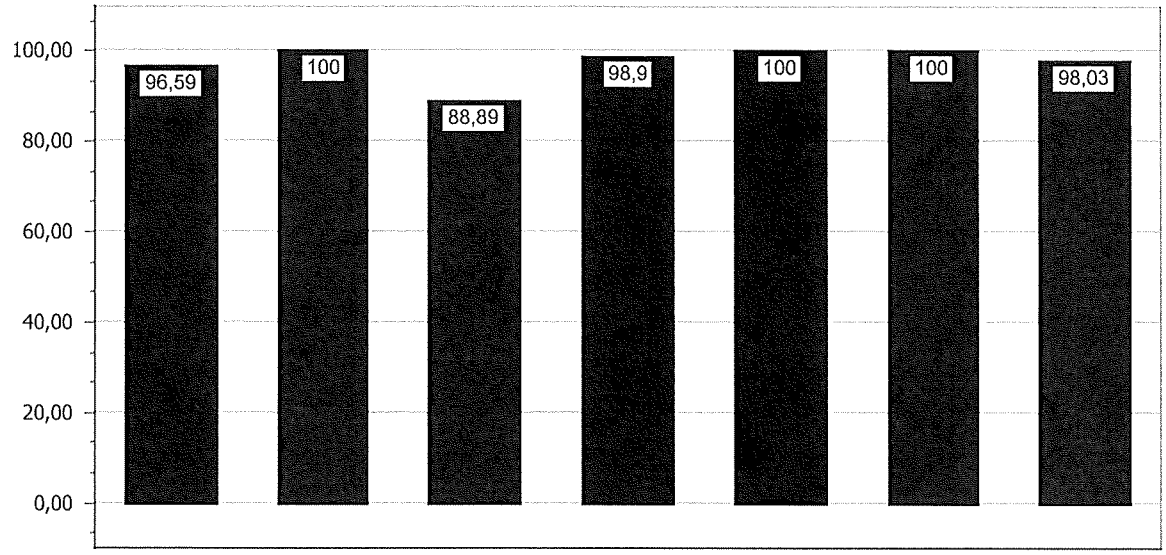
98,03 %

Date of renewal audit: between the 01/01/2022 and the 12/03/2022 or unannounced.

Summary:						
	Chapter 1 Senior management responsibility	Chapter 2 Quality and Food safety management system	Chapter 3 Resource management	Chapter 4 Planning and production process	Chapter 5 Measurements, analyses, improvements	Chapter 6 Food defense
KO	0	0	0	0	0	0
Majors	0	0	0	0	0	0
A	21	33	24	134	43	6
B	0	0	1	0	0	0
C	1	0	1	2	0	0
D	0	0	1	0	0	0
N/A	0	0	1	9	2	2

Observations regarding KO's and Majors:

General summary table for all chapters:



Overall summary of the audit:

ME-AT Leeuwarden B.V. has defined a policy (incl. quality and food safety) which is communicated to the relevant personnel. The policy is related to the different departments and is monitored.
The achievement of the objectives is reviewed monthly, quarterly and total overview yearly.
Regular meetings exist for management, quality department and chiefs. Introduced the Vion structure: daily huddle, daily Tier 1 with possibility to escalate to management. In Tier 1, f.e QA, TD, HR, Production manager are present. The management review report Q1 2021, including HACCP review, minutes of meeting were evaluated. The review subjects complies with the requirements except for 1 of the subjects, this appeared to be empty (deviation).
The organization chart 2020 is available showing the structure of the company. Job descriptions including responsibilities are clearly defined. Employees are made aware of their responsibility to produce safe products. Employees are trained on food safety. QA is assigned as the internal IFS representative.
A system for keeping the manual up to date regarding legislation is in place.
A HACCP system is implemented and updated (new risks based on new equipment is added). It takes into account legal requirements of the production and destination countries. At this moment a customer wants a product with added vitamin B12 and iron, for this an approval request is submitted by the customer at the local authorities. For now the product is produced without these ingredients/additives. The system takes into account all products and all processes (including product packaging).
Flow charts are available for the process routes, CCP is numbered (related to the management plan).
Senior management is involved in the actions of the HACCP- team.
The study resulted in CCPs. For details see clause 2.2.3.7.
For the CCP critical limit is set, a monitoring system and corrective actions are established. The HACCP-review is part of the management review.
The company has implemented a procedure for the control of documents and their amendments. Records are kept and maintained.
1 deviation (C) - 1.4.1

Personnel have the required competences. Actual matrix schemes shown.
Training programs, training records and contents of training are available (paper). Training is done with an annual plan. According to Vion work method, by verification if retraining is needed. HACCP training (including CCP) seen for all employees including HACCP team and CCP training seen for CCP-qualified persons, same for CP qualified persons (f.e metal detection). Documented information on training frequency, employee tasks, languages, qualified trainers and evaluation methodology of

the trainings. Hygiene rules are formulated and signed by the personnel. Also visitors and contractors have to sign at the reception (receptionist during office hours). In the hygiene rules the relevant requirements (including rules about protective clothing and infectious diseases) are included.
During tour seen that despite the received training, the work-process is not always performed as trained, see deviations. Remark: The microbiological results of the products and environment shown are good (management review shows a decrease over period in found results).
Sanitary facilities, equipment for personnel hygiene and staff facilities are in line with the requirements.
Verified is e.g.: HACCP, hygiene rules, CCP's, food defense. Also verified if new personnel received the required training. Verified if personnel is trained to use the new equipment (powerheater, IQF).
3 deviations: 3.2.2.2 (B), 3.2.2.3 (D), 3.3.3 (C)

For product development each new route is supported with a project. Customer requirements are defined, understood and reviewed. Specifications are available for raw materials, additives, packaging materials and finished products. This is done in cooperation with Vion (qualified person for ME-AT business group). R&D procedure P-MLW-NL-10029 incl. sensory testing. In the decision tree QA gives the final approval (legal and customer requirements: allergen management and GFSI certified).
Shelf life tests are carried out for the products. Incoming raw materials are checked on compliance with specifications. Suppliers fill in the requested specification list which is used for nutritional value calculation. The company has an approval and monitoring procedure for suppliers (arranged by HQ, questionnaire is send by HQ to ME-AT, seen supplier assessment dd 7-1-2021 over year 2020, based on complaints, delivery, OTIF). ME-AT gave a moderate score to the cleaning company - improvements are made by cleaning company leading to better performance. Ingredient supplier for soy had a low score. Back up for this supplier is arranged. Transport by (HQ arranged) -> IFS log COID 38560 valid 16-03-2022. Storage (frozen) at - BRC certified including ME-AT questionnaire meeting relevant requirements.
Packaging materials (and equipment) are purchased from approved suppliers and are suitable for the intended use. Specifications and certificates of conformity are available. Packaging materials are appropriately stored and handled.
The factory environment complies to the requirements, cleaning of production tools is segregated in time from production and is performed by (contractor). The building and facilities are appropriate.
The ventilation system is well maintained. Only potable water is used for producing dough / batter, for cleaning, steam-production (no food contact) and producing shard ice (scherfijs) - only used for NPD productions.
During tour seen that a clean floor wiper is used as a mixing tool - to prevent cross contamination best is to use a device developed for mixing (deviation given).
There are clear cleaning instructions and schedules (executed by) all described in bestek dd 15-10-2020. For daily cleaning, tools are hung up (on the wall), different color coding per area.
Effectiveness of cleaning is monitored. Cleaning utensils and products and tool used by the contractor are separately stored in locked area. Used cleaning agents . cleaning employees are trained dd 2-8-2019. New cleaning instructions for new equipment is added and trained dd 22-10-2020 (f.e. powerheater).
Waste is removed as soon as possible, the containers are clean and in good condition, the waste is collected by authorized third parties. During the day, collection of "product" in red E2-crates for re-use in actual batch during that day or "product" is collected in blue E2-crates when this is not suitable to use as food anymore.
Foreign body sources are identified. Glass list F-MLW-NL-10007 4x year. Metal detection is defined as CP during risk analysis. Pest control is managed by an external company Incoming products are checked against specifications and are well stored. The company has no own trucks. Logistics is arranged by the head office, is GFSI certified - valid till 31-12-22.
There is a system of maintenance in place, records are kept. Materials used are appropriate for their use. The equipment is suitably designed and specified for the intended use (verified validation report for the new equipment: Powerheater).
There is a clear system of traceability for raw materials and packaging materials, this system is annually tested, during the audit a test was performed with good results. There are no GMO- products in the company. Trace test recorded on P-MLW-NL-10018 dd 18-5-2020 (no recall/trace test in 2021 yet). During the audit a vertical trace is performed on tht 24-4-2021 lot 0712107455V25 and this product is approved by dd 07-09-2020). Label check F-MLW-NL-10009. Also verified that label, recipe and product specification are compliant.
Verified documents in the trace test for tht 24-4-2021 lot 0712107455V25 bought in (produced 12-3-2021 and labeled at 14-4-2021):

Metal detection F-MLW-NL-10008 2,5 Fe, 3.0 NFe 3,5 SS (CE) and Fe 4mm - nFe 6mm - 5 mm SS (bulk), verification at start, every 2 hours (at a break) and after disturbance and at the end of the run. Rejects in locked reject-box. Pre-SSOP and SSOP forms all from week 10 2021 (8 till 12 march 2021) for receiving/expedition, packing, production, dough making, verification Form CCP 1 temp verladen F-MLW-NL-10001 incl. verification by QA dd 14-4-21 (T measurements around 3 degrees Celsius, all below 7 degrees Celsius), Form agar control dd 10-3-2021 F-MLW-NL-10010 result very good, residue control (cleaning) ok, Listeria swabs dd 10-3-2021 in equipment like lintmenger, crumbmaster, MMP 223 (sausage), multihead (packing), (packing). No listeria. Product analysis 5 samples from production date 23-2-2021 and tested on 15-3-2021 ( ) for equal product for LM (absent), St. aureus, Cl perfingrens, Pseudomonas spp, B. cereus, salmonella (absent), yeast/moulds. Sensory testing by 24-4-21 on tht incl lactobacillen and TPC and entro's. All within norm.
Weekly testing including taste (project for verifying how long product can be stored in freezer without quality loss). Good results so far.
Allergens are present, Allergen procedure P-MLW-NL-10016. A method to prevent cross contamination was applied. Allergen free claims are applicable. Color code is used to identify the different types of allergens, seen during audit tour: red for soy and yellow for gluten. Vertical audit product shows besides soy also the allergen celery (deviation for not having an actual allergen list).
A documented food fraud assessment "Procesbeheersplan Voedselfraude" and mitigation plan has been set up for this site.
2 deviations: 4.17.1 (C) and 4.20.1 (C).

The aspects of IFS are taken in the manual and verified during the internal audits. Quality policy P-MLW-NL-10014.
Internal audits and inspections are conducted according to the HQ-audit plan by QA Vion Groenlo, dd 22-1-2021 (qualified auditor), 14 new minors, CA plan, verified the follow up for these minors by ME-AT (selected f.e. minor 6 (re-use time)), evidence is delivered and part of the shown internal audit report. During next audit the minors will be verified by the internal auditor. No majors addressed in the internal audit. Scope and frequency is determined by risk analysis (and HQ expertise). Internal auditors are competent and independent from the audited department. Corrective actions and a time schedule is agreed. Site / hygiene inspections are performed and carried out periodically and recorded in SSOP under verification (see vertical audit). Temperature is monitored and recorded.
Calibration is managed, there is a list with the devices to be calibrated and all calibrations are done periodically. Correct application was met based upon sampling.
Intermediate product testing is done at the laboratory.
Used gas for MAP packing is described in "Gassamenstelling F-MLW-NL-10012". Measurements every 2 hours, same frequency as metal detection. Gas: 0,3% O2 and 28% CO2. all within norm.
Product analyses are done by an external accredited laboratory
A system of monitoring the departments for Listeria monocytogenes is in place. Environmental monitoring by listeria m. swaps ok, check on weekly basis 5 swaps Listeria.
Water analyses dd 22-2-2021 by receiving point and after breektank is tested. Good results. accreditation valid 30-11-2021
Quantity control by calibrated check weigher (calibration certificate seen). Average weigh is above norm. During audit 204 gr (package shows 200gr). Automatically rejected when weight is to low. Every hour weight is registered on registration form.
The company has an implemented system for handling non-conforming products and complaints. Recall test performed on 18-05-2020 vegan burgers incl. up and downstream trace test, no actions to be reported. No recall test performed yet in 2021. Recall procedure of the site P-MLW-NL-10026 is additional to the general Recall procedure HQ Vion. No recall / withdrawal since last audit.
Corrective actions are (daily) well managed.
For Non conforming products: Retouren / blocking procedure P-MLW-NL-10033. In procedure Krattenbeheer P-MLW-NL-10022 is described which product may be used in the same batch again.
Product analyses, validation 1x 5 week 5 samples:
End THT test analyses (Production + 11, 14, 16, 18 days) incl. sensory tests, end THT all ok.
Enterobacteriaceae
Procedure micro testing P-MLW-NL-10017:
Lactobacillen n=5 max log 5 End THT max log 7
Algemeen kiemgetal n=5 max log 5 End THT max log 7
End THT Salmonella niet aanwezig in 25 g
End THT Listeria N=5 < log 2
Entero's n=5 max log 3

S. Aureus n=5 max log 2
Yeast/mold n=5 max log 3

The company made a food defense analysis and results are implemented e.g. several actions related to food defense.
Food defense F-MLW-NL-10027 reviewed during annual verification procedure P-Vion-10004 reassessment HACCP system. Alert system is verified by external company). Yearly the risk analysis is verified.
Only sales by HQ at EU.

Description of follow up of corrective actions from the previous audit:
All 4 deviations are followed up correctly and could be closed during this audit. Verified f.e.HACCP plan (2.2.1.2), now containing ME-AT related raw materials and (4.17.4) no condence / water on equipment during audit.

Chapter 1: Senior management responsibility

Summary of all Chapter 1 deviations and non-conformities found:

Nr.	Reference	IFS requirements	Evaluation	Explanation
1	1.4.1	Senior management shall ensure that the quality and food safety management systems are reviewed at least annually or more frequently if changes occur. Such reviews shall contain, at least, results of audits, customer feedbacks, process compliance and product conformity, status of preventive and corrective actions, follow up actions from previous management reviews, changes that could affect the food safety and quality management systems and recommendations for improvement.	C	The "chapter" feed-back from customers is empty in the management review Q1 2021 over year 2020. In the originally shown management review at chapter customer feedback - the company was mentioned above an empty tabel (is a Vion customer and not a customer from ME-AT). Based on paragraph 1.4.1 customer feed back results should be reviewed.

Chapter 2: Quality and food safety management system

Summary of all Chapter 2 deviations and non-conformities found:

Nr.	Reference	IFS requirements	Evaluation	Explanation

No non-conformities found.

Chapter 3: Resource management

Summary of all Chapter 3 deviations and non-conformities found:

Nr.	Reference	IFS requirements	Evaluation	Explanation
1	3.2.2.2	In work areas where wearing headgear and/or beard snood (coverings) is required, the hair shall be covered completely, so that product contamination is prevented.	B	At the department and at the labeling department (products are already packed in primary package), 3 employees were seen - the hair is not fully covered by the hairnet (all female).
2	3.2.2.3	Clearly defined usage rules shall exist for work areas/activities where it is required to wear gloves (coloured differently from the product colour). Compliance with these rules shall be checked on a regular basis.	D	In the premix weight area, plastic strips were lying on the floor. They were removed (cleaned up) by picking them up while wearing gloves. Work was continued (weighing ingredients) without handwashing / changing gloves. A shovel/spoon was picked up from the hook (at the shovel part instead of the handle from the shovel) and ingredients were weighed. Leading to possible cross contamination (floor contact - indirect ingredient contact). Accorging to the shown training, after floor contact hands should be washed / gloves renewed. Remark: microbiological results from several final product shows that these are within legal limits.
3	3.3.3	Records shall be available of all training/instruction events, stating: - list of participants (this shall include their signature) - date - duration - contents of training - name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training and/or instruction programs.	C	According to the training material/procedure/workinstruction, when a product is in contact with the floor, it shall be put in a blue crate, so it will not be used for food. In this case the line was not running smoothly and too less red crates were nearby. No blue crate was nearby either. Some packages of the overfull loaded red E2 crate hit the ground and were again placed on top of other packages in the red crate and emptied for re-use in another red crate.

Chapter 4: Planning and Production Process

Summary of all Chapter 4 deviations and non-conformities found:

Nr.	Reference	IFS requirements	Evaluation	Explanation
1	4.17.1	Equipment shall be suitably designed and specified for the intended use. Before commissioning, it shall be verified that the product requirements are complied with.	C	Floor wiper (without a broomstick) is used for dividing the product-pieces in the standard car (normwagen). It is clear that this piece of equipement is not used in this case for the floor, but still it is a piece which also can be used for cleaning the floor.
2	4.20.1	Raw material specifications identifying allergens requiring declaration that are relevant to the country of sale of the finished product shall be available. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	C	Present allergens: EU Cereal grains / gluten (EU) Soy and products thereof (EU) An allergen management procedure is in place, and the risk is assessed in the hazard analysis. Instructions are in place for e.g. storage, production, cleaning and labelling. No claims of "free of allergens" is made, nor a notification for the risk of cross contamination. Allergen procedure P-MLW-NL-10016 allergens declaration: formulas / receipes are correct stated related to used allergens, based on raw material specifications received from suppliers. Collor code for allergens, red for soja and yellow for gluten on ingredients in warehouse. The allergens wheat gluten and soy are in bold on allergenlist - available in warehouse. Seen same colorcode for spoon/shovels and knives at premix weighing area. During vertical audit (product best before 24-4-2021) seen on the productlabel the allergens soy, celery. According raw material specification red arrow smokey bacon; sulphite <10 ppm and celery are present. According to raw material soy is present. Final product specification; soy, celery and sulphite. On the allergenlist (continuously active), celery and sulphite are missing. No contamination risk because for now, only 1 productionrun per day, alway wet cleaning before start new production run.

Chapter 5: Measurements, analyses, improvements

Summary of all Chapter 5 deviations and non-conformities found:

Nr.	Reference	IFS requirements	Evaluation	Explanation

No non-conformities found.

Chapter 6: Food defense

Summary of all Chapter 6 deviations and non-conformities found:

Nr.	Reference	IFS requirements	Evalua-tion	Explanation

No non-conformities found.

Report of the N/A evaluations

Nr.	Reference	IFS requirements	Evaluation	Explanation
1	3.4.8	Where highly perishable food products are handled, the following additional requirements regarding hand hygiene shall also be provided: - hand contact-free fittings - hand disinfection - adequate hygiene equipment - signage highlighting hand hygiene requirements - waste container with hand contact-free opening.	N/A	No high risk area / zoning applicable
2	4.8.3	In case of microbiologically sensitive production areas, these shall be operated and monitored to ensure product safety is not compromised.	N/A	No high risk area/ zone is in use, only medium risk area.
3	4.8.4	Laboratory facilities and in-process controls shall not affect the product safety.	N/A	No internal lab in use / applicable
4	4.9.5.3	Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable, good condition pest screens or other measures in order to avoid any contamination.	N/A	All window are fixed.
5	4.9.9.2	Recycled water which is used in the process shall not pose a contamination risk. The water shall comply with applicable legal requirements for potable water; records of compliance testing shall be available.	N/A	No recycled water is used
6	4.9.9.4	Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the factory environment.	N/A	Only potable water is used.

Nr.	Reference	IFS requirements	Evaluation	Explanation
7	4.12.11	Based on hazard analysis and assessment of associated risks, preventive measures shall be in place for handling of glass packaging, glass containers or other kinds of containers in the production process (turn over, blow, rinse, etc.). After this process step there shall be no further risk of contamination.	N/A	No use of glass jars / bottles in production.
8	4.19.2	Raw material specifications and delivery documents identifying products consisting of, being made from, or containing GMOs shall be available. The assurances concerning the GMO status of the raw materials shall be agreed by contract with the supplier or the relevant technical documents shall specify the GMO status. The company shall maintain a continuously updated listing of all GMO raw materials used at its premises, which also identifies all blends and formulas to which such GMO raw materials are added.	N/A	No GMO raw materials or additives in use, all received materials have a non GMO declaration from the supplier (seen vertical audit)
9	4.19.3	There shall be adequate procedures to ensure that where products consisting of or containing GMOs are manufactured, contamination of non-GMO products is avoided. Adequate control measures shall be in place to avoid GMO cross contamination. The effectiveness of these procedures shall be monitored by testing.	N/A	No GMO raw materials or additives in use, all received materials have a non GMO declaration from the supplier (seen vertical audit)
10	4.19.4	Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements. Delivery documents shall include the corresponding reference to GMOs.	N/A	No GMO raw materials or additives in use, all received materials have a non GMO declaration from the supplier (seen vertical audit)

Nr.	Reference	IFS requirements	Evaluation	Explanation
11	5.6.3	Procedures shall exist which ensure the reliability of the internal analysis results on the basis of official recognised analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	N/A	No internal lab or analysis applicable
12	5.6.6	Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	N/A	No internal lab or analysis applicable
13	6.1.3	If legislation makes registration or onsite inspections necessary, evidence shall be provided.	N/A	Selling by HQ and at the moment only to EU No export to USA.
14	6.4.1	A documented procedure shall exist for managing external inspections and regulatory visits. Relevant personnel shall be trained to execute the procedure.	N/A	Normally no external inspections take place. If external visitors visit, always accompanied by QA or MT. No export to the USA

Detailed audit report

Nr.	Reference	IFS requirements	Evaluation	Explanation
1	1	Senior Management Responsibility		
2	1.1	Corporate policy/Corporate principles		
3	1.1.1	The senior management shall draw up and implement a corporate policy. This shall consider as a minimum: - customer focus - environmental responsibility - sustainability - ethics and personnel responsibility - product requirements (includes: product safety, quality, legality, process and specification). The corporate policy shall be communicated to all employees.	A	
4	1.1.2	The content of the corporate policy shall have been broken down into specific objectives for the related departments. The responsibility and the time scale for achievement shall be defined for each department of the company.	A	
5	1.1.3	From the corporate policy, the quality and food safety objectives shall be communicated to the employees in the respective departments and shall be effectively implemented.	A	
6	1.1.4	The senior management shall ensure that the achievement of all objectives is regularly reviewed, as a minimum at least once a year.	A	
7	1.1.5	All relevant information related to food safety and quality shall be communicated effectively and in a timely manner to the relevant personnel.	A	
8	1.2	Corporate structure		

Nr.	Reference	IFS requirements	Evaluation	Explanation
9	1.2.1	An organisation chart shall be available showing the structure of the company.	A	
10	1.2.2	Competences and responsibilities, including deputation of responsibility shall be clearly laid down.	A	
11	1.2.3	Job descriptions with clearly defined responsibilities shall exist and shall be applicable for employees whose work has an effect on product requirements.	A	
12	1.2.4 KO	KO n°1: The senior management shall ensure that employees are aware of their responsibilities related to food safety and quality and that mechanisms are in place to monitor the effectiveness of their operations. Such mechanisms shall be clearly identified and documented.	A	
13	1.2.5	Employees with influence on product requirements shall be aware of their responsibilities, and shall be able to demonstrate their understanding of their responsibilities.	A	
14	1.2.6	The company shall have an IFS representative nominated by senior management.	A	
15	1.2.7	The senior management shall provide sufficient and relevant resources to meet the product requirements.	A	
16	1.2.8	The department responsible for quality and food safety management shall have a direct reporting relationship to the senior management.	A	
17	1.2.9	The company shall ensure that all processes (documented and undocumented) are known by the relevant personnel and are applied consistently.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
18	1.2.10	The company shall have a system in place to ensure that it is kept informed of all relevant legislation on food safety and quality issues, scientific and technical developments and industry codes of practice.	A	
19	1.2.11	The company shall inform its customers, as soon as possible, of any issue related to product specification, in particular of all non-conformity (ies) identified by competent authorities related to products which could have, has or has had a defined impact on safety and/or legality of respective products. This could include, but are not limited to cautionary issues.	A	
20	1.3	Customer focus		
21	1.3.1	A documented procedure shall be in place to identify fundamental needs and expectations of customers.	A	
22	1.3.2	The results of this procedure shall be evaluated and considered to determine quality and food safety objectives.	A	
23	1.4	Management review		
24	1.4.1	Senior management shall ensure that the quality and food safety management systems are reviewed at least annually or more frequently if changes occur. Such reviews shall contain, at least, results of audits, customer feedbacks, process compliance and product conformity, status of preventive and corrective actions, follow up actions from previous management reviews, changes that could affect the food safety and quality management systems and recommendations for improvement.	C	The "chapter" feed-back from customers is empty in the management review Q1 2021 over year 2020. In the originally shown management review at chapter customer feedback - the company was mentioned above an empty tabel is a Vion customer and not a customer from ME-AT). Based on paragraph 1.4.1 customer feed back results should be reviewed.

Nr.	Reference	IFS requirements	Evaluation	Explanation
25	1.4.2	This review shall include the evaluation of measures for the control of the quality and food safety management system and for the continuous improvement process.	A	
26	1.4.3	The company shall identify and review regularly (e.g. by internal audits or on-site inspection) the infrastructure needed to achieve conformity to product requirements. This shall include, as a minimum, the following: - buildings - supply systems - machines and equipment - transport. The results of the review shall be considered, with due consideration to risk, for investment planning.	A	
27	1.4.4	The company shall identify and review regularly (e.g. by internal audits or on-site inspection) the work environment needed to achieve conformity to product requirements. This shall include, as a minimum the following: - staff facilities - environmental conditions - hygienic conditions - workplace design - external influences (e.g. noise, vibration). The results of the review shall be considered, with due consideration to risk for investment planning.	A	
28	2	Quality and Food Safety Management System		
29	2.1	Quality management		
30	2.1.1	Documentation requirements		
31	2.1.1.1	The system for food safety and quality management shall be documented and implemented, and shall be retained in one location (food safety and quality manual or electronic documented system).	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
32	2.1.1.2	A documented procedure shall exist for the control of documents and their amendments.	A	
33	2.1.1.3	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to relevant personnel at all times.	A	
34	2.1.1.4	All documents which are necessary for compliance with the product requirements shall be available in their latest version.	A	
35	2.1.1.5	The reason for any amendments to documents critical for the product requirements shall be recorded.	A	
36	2.1.2	Record keeping		
37	2.1.2.1	All relevant records necessary for the product requirements shall be complete, detailed and maintained and shall be available on request.	A	
38	2.1.2.2	Records shall be legible and genuine. They shall be maintained in a way that subsequent manipulation of records is prohibited.	A	
39	2.1.2.3	All records shall be kept in accordance with legal requirements and for a minimum of one year after the shelf life. For products which have no shelf life, the duration of record keeping shall be justified and this justification shall be documented.	A	
40	2.1.2.4	Any amendments to records shall only be carried out by authorised persons.	A	
41	2.1.2.5	Records shall be securely stored and easily accessible.	A	
42	2.2	Food safety Management		
43	2.2.1	HACCP system		

Nr.	Reference	IFS requirements	Evaluation	Explanation
44	2.2.1.1	The basis of the company's food safety control system shall be a fully implemented, systematic and comprehensive HACCP system, based upon the Codex Alimentarius principles. It shall take into account any legal requirements of the production and destination countries which may go beyond such principles. The HACCP system shall be implemented at each production site.	A	
45	2.2.1.2	The HACCP system shall cover all raw materials, products or product groups as well as every process from goods into dispatch, including product development and product packaging.	A	
46	2.2.1.3	The company shall ensure that the HACCP system is based upon scientific literature, or technical verified specifications relating to the manufactured products and procedures. This shall be maintained in line with new technical process development.	A	
47	2.2.1.4	HACCP system shall be reviewed and necessary changes shall be made when any modification is made in the product, process or any step.	A	
48	2.2.2	HACCP team		
49	2.2.2.1	Assemble HACCP team (CA Step 1) The HACCP team shall be multidisciplinary and include operational staff. Personnel appointed as HACCP team members shall have specific knowledge of HACCP, product and process knowledge and the associated hazards. Where competent knowledge is not available, external expert advice shall be obtained.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
50	2.2.2.2	Those responsible for the development and maintenance of the HACCP system shall have an internal team leader and shall have received adequate training in the application of the HACCP principles.	A	
51	2.2.2.3	The HACCP team shall have strong senior management support and shall be well known and established across the whole facility.	A	
52	2.2.3	HACCP analysis		
53	2.2.3.1	Describe product (CA Step 2) A full description of the product including all relevant information on product safety exists such as: - composition - physical, organoleptic, chemical and microbiological parameters - legal requirements for the food safety of the product - methods of treatment - packaging - durability (shelf life) - conditions for storage, method of transport and distribution.	A	
54	2.2.3.2	Identify intended use (CA Step 3) The intended use of the product shall be described in relation to the expected use of the product by the end consumer, taking into account vulnerable groups of consumers.	A	
55	2.2.3.3	Construct flow diagram (CA Step 4) A flow diagram shall exist for each product, or product group, and for all variations of the processes and sub-processes (including rework and reprocessing). The flow diagram shall be dated, and clearly identify each CCP with the number assigned to it. In the event of any changes the flow diagram shall be updated.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
56	2.2.3.4	On-site confirmation of the flow diagram (CA Step 5) The HACCP team shall verify the flow diagram, by on-site checks, at all operation stages. Amendments to the diagram shall be made, where appropriate.	A	
57	2.2.3.5	Conduct a hazard analysis for each step (CA Step 6 – Principle 1)		
58	2.2.3.5.1	A hazard analysis shall be available for all physical, chemical and biological hazards, including allergens, which may reasonably be expected.	A	
59	2.2.3.5.2	The hazard analysis shall consider the likely occurrence of hazards and severity of their adverse health effects.	A	
60	2.2.3.6	Determine critical control points (CA Step 7 – Principle 2)		
61	2.2.3.6.1	The determination of relevant critical control points (CCP's) shall be facilitated by the application of a decision tree or other tool(s), which demonstrates a logical reasoned approach.	A	
62	2.2.3.6.2	For all steps which are important for food safety, but which are not CCP's, the company shall implement and document control points (CP's) . Appropriate control measures shall be implemented.	A	
63	2.2.3.7	Establish critical limits for each CCP (CA Step 8 – Principle 3) For each CCP, the appropriate critical limits shall be defined and validated in order to clearly identify when a process is out of control.	A	1 CCP: temperature control of chilled / frozen products. Critical limit <7°C for chilled products and for receiving frozen products -15°C is mentioned on the receiving checklist (product is stored at -18 °C). Some products are sold frozen but most of them are tempered and sold chilled. Based on risk analyses the risk is calculated as medium (no RTE product). As precaution temperature is set anyway as CCP.
64	2.2.3.8	Establish a monitoring system for each CCP (CA Step 9 – Principle 4)		

Nr.	Reference	IFS requirements	Evaluation	Explanation
65	2.2.3.8.1 KO	KO N° 2: Specific monitoring procedures shall be established for each CCP to detect any loss of control at that CCP. Records of monitoring shall be maintained for a relevant period. Each defined CCP shall be under control. Monitoring and control of each CCP shall be demonstrated by records. The records shall specify the person responsible as well as the date and result of the monitoring activities.	A	Temperature (CCP) is monitored before every transport (5 measurements) of each batch. Seen records of monitoring verified in the vertical audit. Form CCP 1 F-MLW-NL-10001 incl. verification by QA Temperatures are far below 7 degrees Celcius (around 3 degrees Celcius). Seen monitoring during audit tour (day 1). Before loading also temperature measurement on the floor of the trailer (chilled). Pictures are stored in an app as proof.
66	2.2.3.8.2	The operative personnel in charge of the monitoring of CCP's shall have received specific training/instruction.	A	
67	2.2.3.8.3	Records of CCP's monitoring shall be checked.	A	
68	2.2.3.8.4	The CP's shall be monitored and this monitoring shall be recorded.	A	
69	2.2.3.9	Establish corrective actions (CA Step 10 – Principle 5) In the event that the monitoring indicates that a particular CCP or CP is not under control, adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any non-conforming products.	A	
70	2.2.3.10	Establish verification procedures (CA Step 11 – Principle 6) Procedures of verification shall be established to confirm that the HACCP system is effective. Verification of the HACCP system shall be performed at least once a year. Examples of verification activities include: - internal audits - analysis - sampling - evaluations - complaint by authorities and customers. The results of this verification shall be incorporated into the HACCP system.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
71	2.2.3.11	Establish documentation and record keeping (CA Step 12 – Principle 7) Documentation shall be available covering all processes, procedures, control measures and records. Documentation and record keeping shall be appropriate to the nature and size of the company.	A	
72	3	Resource Management		
73	3.1	Human resources management		
74	3.1.1	All personnel performing work that affects product safety, legality and quality shall have the required competence by education, work experience and/or training, commensurate with their role, based on hazard analysis and assessment of associated risks.	A	
75	3.2	Human resources		
76	3.2.1	Personnel hygiene		
77	3.2.1.1	There shall be documented requirements relating to personnel hygiene. These include, as a minimum, the following fields: - protective clothing - hand washing and disinfection - eating and drinking - smoking - actions to be taken in case of cuts or skin abrasions - fingernails, jewellery and personal belongings - hair and beards. The requirements shall be based on hazard analysis and assessment of associated risks in relation to product and process.	A	
78	3.2.1.2 KO	KO N° 3: The requirements for personnel hygiene shall be in place and applied by all relevant personnel, contractors and visitors.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
79	3.2.1.3	Compliance with personnel hygiene requirements shall be checked regularly.	A	
80	3.2.1.4	Visible jewellery (incl. piercing) and watches shall not be worn. Any exceptions shall have been comprehensively evaluated by hazard analysis and assessment of associated risks in relation to product and process. This shall be effectively managed.	A	
81	3.2.1.5	Cuts and skin abrasions shall be covered by a coloured plaster/bandage (different from the product colour) – containing a metal strip, where appropriate – and in case of hand injuries, in addition to a plaster/bandage, a single use glove shall be worn.	A	
82	3.2.2	Protective clothing for personnel, contractors and visitors		
83	3.2.2.1	Company procedures shall exist to ensure that all personnel, contractors and visitors are aware of the rules regarding the management of wearing and changing of protective clothing in specified areas in accordance with product requirements.	A	
84	3.2.2.2	In work areas where wearing headgear and/or beard snood (coverings) is required, the hair shall be covered completely, so that product contamination is prevented.	B	At the and at the labeling department (products are already packed in primary package), 3 employees were seen - the hair is not fully covered by the hairnet (all female).

Nr.	Reference	IFS requirements	Evaluation	Explanation
85	3.2.2.3	Clearly defined usage rules shall exist for work areas/activities where it is required to wear gloves (coloured differently from the product colour). Compliance with these rules shall be checked on a regular basis.	D	In the premix weight area, plastic strips were lying on the floor. They were removed (cleaned up) by picking them up while wearing gloves. Work was continued (weighing ingredients) without handwashing / changing gloves. A shovel/spoon was picked up from the hook (at the shovel part instead of the handle from the shovel) and ingredients were weighed. Leading to possible cross contamination (floor contact - indirect ingredient contact). Accorging to the shown training, after floor contact hands should be washed / gloves renewed. Remark: microbiological results from several final product shows that these are within legal limits.
86	3.2.2.4	Suitable protective clothing shall be available in sufficient quantity for each employee.	A	
87	3.2.2.5	All protective clothing shall be thoroughly and regularly laundered. Hazard analysis and assessment of associated risks, together with consideration given to the processes and products of the company shall determine if clothing shall be washed by a contract laundry, on site laundry or by the employee.	A	
88	3.2.2.6	Guidelines shall exist for laundering of protective clothing and a procedure shall be in place for checking its cleanliness.	A	
89	3.2.3	Procedures applicable to infectious diseases		
90	3.2.3.1	There shall be written and communicated measures for personnel, contractors and visitors to declare any infectious disease which may have an impact on food safety. In case of declaration of infectious disease, actions shall be taken in order to minimize risk of contamination of products.	A	
91	3.3	Training and instruction		

Nr.	Reference	IFS requirements	Evaluation	Explanation
92	3.3.1	The company shall implement *documented training and/or* instruction programs with respect to the product requirements and the training needs of the employees based on their job and shall include: - training contents - training frequency - employee's task - languages - qualified trainer/tutor - evaluation methodology.	A	
93	3.3.2	The documented training and/or instruction shall apply to all personnel, including seasonal and temporary workers and employees from external companies, employed in the respective work area. Upon employment, and before *commencing work, they shall* be trained in accordance with the documented training/instruction programs.	A	
94	3.3.3	Records shall be available of all training/instruction events, stating: - list of participants (this shall include their signature) - date - duration - contents of training - name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training and/or instruction programs.	C	According to the training material/procedure/workinstruction, when a product is in contact with the floor, it shall be put in a blue crate, so it will not be used for food. In this case the line was not running smoothly and too less red crates were nearby. No blue crate was nearby either. Some packages of the overfull loaded red E2 crate hit the ground and were again placed on top of other packages in the red crate and emptied for re-use in another red crate.
95	3.3.4	The contents of training and/or instruction shall be reviewed *and updated regularly and take* into account company's specific issues, food safety, food related legal requirements and product/process modifications.	A	
96	3.4	Sanitary facilities, equipment for personnel hygiene and staff facilities		

Nr.	Reference	IFS requirements	Evaluation	Explanation
97	3.4.1	The company shall provide staff facilities, which shall be proportional in size, equipped for the number of personnel and designed and operated so as to minimise food safety risks. Such facilities shall be kept in clean and good condition.	A	
98	3.4.2	The risk of product contamination by foreign material from staff facilities shall be evaluated and minimised. Consideration shall also be given to food brought to work by personnel and personal belongings.	A	
99	3.4.3	There shall be in place rules and facilities to ensure the correct management for personnel belongings and for food brought to work by personnel, food coming from dining room and from vending machines. The food shall only be stored and/or used in designated areas.	A	
100	3.4.4	The company shall provide suitable changing rooms for personnel, contractors and visitors. Where necessary, outdoor clothing and protective clothing shall be stored separately.	A	
101	3.4.5	Toilets shall not have direct access to an area where food products are handled. The toilets shall be equipped with adequate hand washing facilities. Sanitary facilities shall have adequate natural or mechanical ventilation. Mechanical airflow from a contaminated area to a clean area shall be avoided.	A	
102	3.4.6	Adequate hand hygiene facilities shall be provided at access points to and within production areas, as well as at staff facilities. Based on hazard analysis and assessment of associated risks, further areas (e.g. packaging area) shall be similarly equipped.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
103	3.4.7	Hand washing facilities shall provide as a minimum: - running potable water at an appropriate temperature - liquid soap - appropriate equipment for hand drying.	A	
104	3.4.8	Where highly perishable food products are handled, the following additional requirements regarding hand hygiene shall also be provided: - hand contact-free fittings - hand disinfection - adequate hygiene equipment - signage highlighting hand hygiene requirements - waste container with hand contact-free opening.	N/A	No high risk area / zoning applicable
105	3.4.9	Based on hazard analysis and assessment of associated risks, there shall be a program to control effectiveness of hand hygiene.	A	
106	3.4.10	Changing rooms shall be situated so that they allow direct access to the areas where food products are handled. Based on hazard analysis and assessment of associated risks, exceptions shall be justified and managed.	A	
107	3.4.11	Where the hazard analysis and assessment of associated risks show the necessity, cleaning facilities shall be available and used for boots, shoes and further protective clothing.	A	
108	4	Planning and Production Process		
109	4.1	Contract agreement		
110	4.1.1	The requirements which are defined between the contract partners shall be established, agreed upon and reviewed concerning their acceptability before a supply agreement is concluded. All clauses related to quality and food safety shall be known and communicated to each relevant department.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
111	4.1.2	Changes of existing contractual agreements shall be documented and communicated between the contract partners.	A	
112	4.2	Specifications and formulas		
113	4.2.1	Specifications		
114	4.2.1.1	Specifications shall be available and in place for all finished products. They shall be up to date, unambiguous and be in compliance with legal and customer requirements.	A	
115	4.2.1.2 KO	KO N° 4: Specifications shall be available and in place for all raw materials (raw materials/ingredients, additives, packaging materials, rework). Specifications shall be up to date, unambiguous and be in compliance with legal requirements and, if existing, with customer requirements.	A	Vertical audit on best before 24-4-2021and lot 0712107455V25 (print on foil). Product is approved by dd 7-9-2020 (by contract). Specifications related to vertical audit are available for selected ingredients, raw materials, additives, packing materials (no rework). Final product specification (Spec) is conform actual product including nutritional value, allergen info soy, celery and sulphite 10ppm, instructions for use and storage. Specifications are up to date and are compliant with legal requirements / customer requirements: Specification final product verified from product produced during audit Selected raw materials from vertical audit: * lot supplier * (soy), lot (sell contract received 8/3/2021 200 boxes (used for downstream trace) * sunflower oil from * Top Foil * Tray * Gas mix N2/Co2, specification conform HACCP
116	4.2.1.3	Where required by customers, product specifications shall be formally agreed.	A	Approved product pecifications seen for by a signed contract dd 7-9-2020. Also seen a productspecification for customer for productname and product this was produced during the audit.

Nr.	Reference	IFS requirements	Evaluation	Explanation
117	4.2.1.4	Specifications and/or their contents shall be provided in the relevant location and accessible to all relevant personnel.	A	
118	4.2.1.5	There shall be a procedure for the creation, the modification and approval of specifications for all parts of the process, which shall include the preliminary acceptance of the customer, if specifications have been agreed with customers.	A	
119	4.2.1.6	The specification control procedure shall include the update of finished product specification in case of any modification: - of raw material - of formula/recipe - of process with influence on the final products - of packaging with influence on the final products.	A	
120	4.2.2	Formula/recipes		
121	4.2.2.1 KO	KO N° 5: Where there are customer agreements in relation to the product formula/recipe and technological requirements, these shall be complied with.	A	Approved product pecifications seen for by a signed contract dd 7-9-2020 (year-contract).
122	4.3	Product development/Product modification/Modification of production processes		
123	4.3.1	A procedure for product development shall be in place which incorporates the hazard analysis principles, in accordance with the HACCP system.	A	
124	4.3.2	Product formulation, manufacturing processes, process parameters and the fulfilment of product requirements shall be established and shall have been assured by factory trials and product testing.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
125	4.3.3	Shelf life tests or adequate processes shall be carried out and consideration given to product formulation, packaging, manufacturing and declared conditions; "Use by" or "Best before" dates shall be established accordingly.	A	
126	4.3.4	When establishing and validating the shelf life of the product (including long shelf life product i.e. labelled with a "best before date"), the results of organoleptic tests shall also be taken into account.	A	
127	4.3.5	Product development shall consider the results of organoleptic assessments.	A	
128	4.3.6	A process shall be in place to ensure that labelling complies with current legislation of destination country and customer requirements.	A	
129	4.3.7	Recommendations for preparation and/or use of the food products shall be established. Where appropriate, customer requirements shall be included.	A	
130	4.3.8	The company shall demonstrate through studies and/or perform relevant tests in order to validate nutritional information or claims which are mentioned on labelling. This applies both for a new product and during all its period of sale.	A	
131	4.3.9	The progress and results of product development shall be properly recorded.	A	
132	4.3.10	The company shall ensure that in the event of changes to product formulation, including rework and packaging material, process characteristics are reviewed in order to assure that product requirements are complied with.	A	
133	4.4	Purchasing		

Nr.	Reference	IFS requirements	Evaluation	Explanation
134	4.4.1	The company shall control purchasing processes to ensure that all externally sourced materials and services, which have an impact on food safety and quality, conform to requirements. Where a company chooses to outsource any process that may have an impact on food safety and quality, the company shall ensure control over such processes. Control of such outsourced processes shall be identified and documented within the food safety and quality management system.	A	
135	4.4.2	There shall be a procedure for approval and monitoring of suppliers (internal and external), outsourced production or part of it.	A	
136	4.4.3	The approval and monitoring procedure shall contain clear assessment criteria such as: audits, certificates of analysis, supplier reliability and complaints, as well as required performance standards.	A	
137	4.4.4	The results of suppliers' assessments shall be reviewed regularly and this review shall be based on hazard analysis and assessment of associated risks. There shall be records of the reviews and of the actions taken as a consequence of assessment.	A	
138	4.4.5	The purchased products shall be checked in accordance with the existing specifications and their authenticity, based on hazard analysis and assessment of associated risks. The schedule of these checks shall, as a minimum, take into account the following criteria; product requirements, supplier status (according to its assessment) and impact of the purchased products on the finished product. The origin shall be additionally checked, if mentioned in the specification.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
139	4.4.6	The purchased services shall be checked in accordance with the existing specifications. The schedule of these checks shall at least take into account the following items: service requirements, supplier status (according to its assessment) and impact of the service on the finished product.	A	
140	4.5	Product packaging		
141	4.5.1	Based on hazard analysis, assessment of associated risks and intended use, the company shall determine the key parameters for the packaging material.	A	Key parameters for packaging materials: suitable for food (vegan) contact (A, B, D2 suitable). Suitable for freezing. Based on shown DOC.
142	4.5.2	Detailed specifications shall exist for all packaging materials which comply with the current relevant legislation.	A	
143	4.5.3	For all packaging material which could have an influence on products, certificates of conformity shall exist which comply with current legal requirements. In the event that no specific legal requirements are applicable, evidence shall be available to demonstrate that packaging material is suitable for use. This applies for packaging material which could have an influence on raw materials, semi-processed and finished products.	A	
144	4.5.4	Based on hazard analysis and assessment of associated risks, the company shall verify the suitability of the packaging material for each relevant product (e.g. organoleptic tests, storage tests, chemical analysis, migration tests).	A	
145	4.5.5	The company shall ensure that the packaging used corresponds to the product being packed. The use of correct packaging shall be regularly checked and checks shall be documented.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
146	4.5.6	Labelling information shall be legible indelible and shall comply with agreed customer product specifications. This shall be regularly checked and checks shall be documented.	A	
147	4.6	Factory location		
148	4.6.1	The company shall investigate to what extent the factory environment (e.g. ground, air) may have an adverse impact on product safety and product quality. Where it is established product safety and quality could be compromised, appropriate measures shall be established. The effectiveness of the established measures shall be periodically reviewed (examples: extremely dusty air, strong smells).	A	
149	4.7	Factory Exterior		
150	4.7.1	The factory exterior shall be maintained to be clean and tidy.	A	
151	4.7.2	All external areas of the factory shall be maintained in good condition. Where natural drainage is inadequate, a suitable drainage system shall be installed.	A	
152	4.7.3	Outdoor storage shall be kept to a minimum. Where goods are stored outside, hazard analysis and assessment of associated risks shall be undertaken in order to ensure that there is no risk of contamination or adverse effect on quality and food safety.	A	Frozen storage at . BRC certified, supplier questionaire completly filled in and is available.
153	4.8	Plant layout and process flows		
154	4.8.1	Plans clearly describing internal flows of finished products, packaging materials, raw materials, waste, personnel, water, etc. shall be in place. A site map covering all buildings of the facility shall be available.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
155	4.8.2	The process flow, from receipt of goods to dispatch, shall be in place so that contamination of raw materials, packaging, semi-processed and finished products is avoided. The risk of cross-contamination shall be minimised through effective measures.	A	
156	4.8.3	In case of microbiologically sensitive production areas, these shall be operated and monitored to ensure product safety is not compromised.	N/A	No high risk area/ zone is in use, only medium risk area.
157	4.8.4	Laboratory facilities and in-process controls shall not affect the product safety.	N/A	No internal lab in use / applicable
158	4.9	Constructional requirements for production and storage areas		
159	4.9.1	Constructional requirements		
160	4.9.1.1	Rooms where food products are prepared, treated, processed and stored shall be designed and constructed so that food safety is ensured.	A	
161	4.9.2	Walls		
162	4.9.2.1	Walls shall be designed and constructed to prevent the accumulation of dirt, to reduce condensation and mould growth, and to facilitate cleaning.	A	
163	4.9.2.2	The surfaces of walls shall be in a good condition and easy to clean; they shall be impervious and wear-resistant.	A	
164	4.9.2.3	The junctions between walls, floors and ceilings shall be designed to facilitate cleaning.	A	
165	4.9.3	Floors		
166	4.9.3.1	Floor covering shall be designed to meet production requirements and shall be in good condition and easy to clean. Surfaces shall be impervious and wear-resistant.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
167	4.9.3.2	The hygienic disposal of waste water shall be ensured. Drainage systems shall be easy to clean and designed to minimise the risk of product contamination (e.g. ingress of pests, etc.).	A	
168	4.9.3.3	Water or other liquids shall reach drainage without difficulties, using appropriate measures. Puddles shall be avoided.	A	
169	4.9.3.4	In food handling areas, machinery and piping shall be arranged so that waste water, if possible, goes directly into a drain.	A	
170	4.9.4	Ceilings/Overheads		
171	4.9.4.1	Ceilings (or, where no ceilings exist, the inside of roofs) and overhead fixtures (incl. piping, cableway, lamps etc.) shall be constructed to minimise the accumulation of dirt and shall not pose any risk of physical and/or microbiological contamination.	A	
172	4.9.4.2	Where false ceilings are used, an access to the void shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	A	
173	4.9.5	Windows and other openings		
174	4.9.5.1	Windows and other openings shall be designed and constructed to avoid the accumulation of dirt and shall be maintained in good condition.	A	
175	4.9.5.2	Where there is risk of contamination, windows and roof glazing shall remain closed and fixed during production.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
176	4.9.5.3	Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable, good condition pest screens or other measures in order to avoid any contamination.	N/A	All window are fixed.
177	4.9.5.4	In areas where unpackaged product is handled, windows shall be protected against breakage.	A	
178	4.9.6	Doors and gates		
179	4.9.6.1	Doors and gates shall be in good condition (e.g. no splintering parts, flaking paints or corrosion) and easy to clean.	A	
180	4.9.6.2	External doors and gates shall be constructed to prevent the ingress of pests; if possible, they shall be self-closing.	A	
181	4.9.7	Lighting		
182	4.9.7.1	All working areas shall have adequate lighting.	A	
183	4.9.7.2	All lighting equipment shall be protected by shatter proof covers and installed to minimise the risk of breakage.	A	
184	4.9.8	Air conditioning/Ventilation		
185	4.9.8.1	Adequate natural and/or artificial ventilation shall exist in all areas.	A	
186	4.9.8.2	If ventilation equipments are installed, filters and other components which require cleaning or replacement shall be easily accessible.	A	
187	4.9.8.3	Air conditioning equipment and artificially generated airflow shall not lead to any product safety or quality risks.	A	
188	4.9.8.4	Dust extraction equipment shall be installed in areas where considerable amounts of dust are generated.	A	At the weighing area a dust extraction equipement (filter F5) is installed.

Nr.	Reference	IFS requirements	Evaluation	Explanation
189	4.9.9	Water supply		
190	4.9.9.1	Water which is used as ingredient in the production process, or for cleaning, shall be of potable quality and supplied in sufficient quantity; this also applies to steam and ice used within the production area. A supply of potable water shall be available at all times.	A	Water supply by ' from the mains, only potable water is used as ingredient for batter products and dough preparations. Lab analyses by : dd 22-2-21 receiving point -> entro <1, TPC <10 and after 'breektank' entro 0, TPC 13.
191	4.9.9.2	Recycled water which is used in the process shall not pose a contamination risk. The water shall comply with applicable legal requirements for potable water; records of compliance testing shall be available.	N/A	No recycled water is used
192	4.9.9.3	The quality of water, steam or ice shall be monitored following a risk based sampling plan.	A	
193	4.9.9.4	Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the factory environment.	N/A	Only potable water is used.
194	4.9.10	Compressed air		
195	4.9.10.1	The quality of compressed air that comes in direct contact with food or primary packaging material shall be monitored based on hazard analysis and assessment of associated risks.	A	
196	4.9.10.2	Compressed air shall not pose a risk of contamination.	A	
197	4.10	Cleaning and disinfection		

Nr.	Reference	IFS requirements	Evaluation	Explanation
198	4.10.1	Based on hazard analysis and assessment of associated risks, cleaning and disinfection schedules shall be available and implemented. These shall specify: - objectives - responsibilities - the products used and their instructions for use - the areas to be cleaned and/or disinfected - cleaning frequency - documentation requirements - hazard symbols (if necessary).	A	
199	4.10.2	Cleaning and disinfection schedules shall be implemented and documented.	A	
200	4.10.3	Only qualified personnel shall be allowed to undertake cleaning and disinfection. The personnel shall be trained and retrained to carry out the cleaning schedules.	A	
201	4.10.4	The effectiveness and safety of the cleaning and disinfection measures, based on hazard analysis and assessment of associated risks, shall be verified and documented according to a sampling schedule by using appropriate procedures. Resultant corrective actions shall be documented.	A	
202	4.10.5	Cleaning and disinfection schedules shall be reviewed and modified, if necessary, in the event of a change to product, process or cleaning equipment.	A	
203	4.10.6	The intended use of cleaning utensils shall be clearly identified. Cleaning utensils shall be used in a way to avoid contamination.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
204	4.10.7	Current safety data sheets (SDS) and instructions for use shall be available for chemicals and cleaning agents. Personnel responsible for cleaning shall be able to demonstrate their knowledge of such instructions, which shall be always available on site.	A	
205	4.10.8	Cleaning chemicals shall be clearly labelled, used and stored appropriately, to avoid contamination.	A	
206	4.10.9	Cleaning activities shall be carried out in periods of non-production. If this is not possible, these operations shall be controlled as to not affect the product.	A	
207	4.10.10	Where a company hires a third -party service provider for cleaning and disinfection activities, all requirements specified within section 4.10 shall be clearly defined in the respective contract.	A	
208	4.11	Waste disposal		
209	4.11.1	A waste management procedure shall exist and shall be implemented to avoid cross contamination.	A	
210	4.11.2	All current legal requirements for waste disposal shall be met.	A	
211	4.11.3	Food waste and other waste shall be removed as quickly as possible from areas where food is handled. The accumulation of waste shall be avoided.	A	
212	4.11.4	Waste collection containers shall be clearly marked, suitably designed, in good state of repair, easy to clean, and where necessary disinfected.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
213	4.11.5	Waste collection rooms and containers (incl. compactors) shall be designed to be kept clean to minimise pest attraction.	A	
214	4.11.6	Waste shall be collected in separate containers in accordance with the intended means of disposal. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	A	
215	4.12	Risk of foreign material, metal, broken glass and wood		
216	4.12.1 KO	KO N° 6 Based on hazard analysis and assessment of associated risks, procedures shall be in place to avoid contamination with foreign material. Contaminated products shall be treated as non-conforming products.	A	Procedures are in place to avoid contamination with foreign material e.g. by closing bags after opening and use. raw materials including packages are stored on a proper way, all closed / covered. Metal detector is in place to check if metal is in the closed package. Used limits: for Consumer Units Fe 2,5mm, nFe 3mm, SS 3,5 mm (emitted non conforming material in locked cabin) for bulk: Fe 4 mm, nFe 6mm, SS 5 mm. Performed by trained persons. Sieves and filters are not applicable. Glass / brittle checkrounds by QA on a frequent base. Blockage / release procedure by use of a form is in place. No remarks.
217	4.12.2	In all areas, e.g. handling of raw materias, processing, packing and storage, where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of wood shall be excluded. Where the use of wood cannot be avoided, the risk shall be controlled and the wood shall be in good order and clean.	A	
218	4.12.3	Where metal- and/or other foreign material detectors are required, they shall be installed to ensure maximum efficiency of detection, in order to avoid subsequent contamination. Detectors shall be subjected to regular maintenance to avoid malfunction.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
219	4.12.4	Potentially contaminated products shall be isolated. Access and actions for further handling or checking for these isolated products shall be carried out only by authorised personnel according to defined procedures. After this check, contaminated products shall be treated as non-conforming products.	A	
220	4.12.5	The appropriate accuracy of detectors shall be specified. Checks of proper function of detectors shall be carried out regularly. In case of malfunction or failure of a metal and/or foreign material detector, corrective actions shall be defined, implemented and documented.	A	
221	4.12.6	In cases where special equipment or methods are used to detect foreign material, these shall be properly validated and maintained.	A	
222	4.12.7	In all areas, e.g. handling of raw materials, processing, packing and storage, where hazard analysis and assessment of associated risks have identified a potential product contamination, the presence of glass and brittle material shall be excluded. Where the presence of glass or brittle plastic cannot be avoided, appropriate measures shall be in place to protect against breakage.	A	
223	4.12.8	All stationary objects made of or incorporating glass or brittle material present in areas of handling of raw materials, processing, packing and storage shall be listed in a specific register, including details of their exact location. An assessment of the condition of objects on the register shall be performed on a regular basis and recorded. Frequency of this check shall be justified by documents.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
224	4.12.9	Breakages of glass and brittle material shall be recorded. Exceptions shall be justified and documented.	A	
225	4.12.10	Procedures shall be in place describing the measures to be taken in case of breakage of glass and/or brittle material. Such measures shall include identifying the scope of goods to be isolated, specifying authorised personnel, cleaning the production environment and release of production line for continued production.	A	
226	4.12.11	Based on hazard analysis and assessment of associated risks, preventive measures shall be in place for handling of glass packaging, glass containers or other kinds of containers in the production process (turn over, blow, rinse, etc.). After this process step there shall be no further risk of contamination.	N/A	No use of glass jars / bottles in production.
227	4.12.12	Where visual inspection is used to detect foreign material, the employees shall be trained and operative change shall be performed at an appropriate frequency to maximise effectiveness of process.	A	
228	4.13	Pest monitoring/Pest control		

Nr.	Reference	IFS requirements	Evaluation	Explanation
229	4.13.1	The company shall have a pest control system in place which is in compliance with local legal requirements, taking into account, as a minimum: - the factory environment (potential pests) - site plan with area for application (bait map) - identification of the baits on site - responsibilities, in-house/external - used products/agents and their instructions for use and safety - the frequency of inspections. The pest control system shall be based on hazard analysis and assessment of associated risks.	A	Pest control by External company 8 visits a year. Digital logbook was seen. Flying insects (4x) & rodents Pests are in control. Actual siteplan available with identification of the baits. Outside also boxes and lot of pebbles as prevention. Depth inspection 3-12-2020 and regular visitreport from visit in march 2021. Trend analysis: no issues in 2020/2021. Overview actions - no open actions mentioned, only traps and inspection points. In case needed usage of non tox. Pestcontroller is qualified
230	4.13.2	The company shall have qualified and trained in-house staff and/or employ the services of a qualified external provider. Where an external provider is used, the activities required on site shall be specified in a written contract.	A	
231	4.13.3	Pest control inspections and resulting actions shall be documented. Implementation of actions shall be monitored and recorded.	A	
232	4.13.4	Baits, traps and insect exterminators shall be functioning, shall be in sufficient numbers and shall be placed in an appropriate position. They shall be constructed and positioned as not to cause any contamination risk.	A	
233	4.13.5	Incoming deliveries shall be checked on arrival for the presence of pests. Any infestation shall be documented and control measures taken.	A	
234	4.13.6	The effectiveness of the pest control shall be monitored with the help of regular trend analyses.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
235	4.14	Receipt of goods and storage		
236	4.14.1	All incoming goods, including packaging materials and labels, shall be checked for conformity against specifications and to a determined inspection plan. The inspection plan shall be risk based. Test results shall be documented.	A	
237	4.14.2	The storage conditions of raw materials, semi-processed and finished products as well as packaging shall in each case correspond to product requirements (e.g. refrigeration, protective covers) and shall not be detrimental to other products.	A	
238	4.14.3	Raw materials, packaging, semi-processed and finished products shall be stored so as to minimise the risk of cross contamination.	A	
239	4.14.4	Appropriate storage facilities shall be available for the management and storage of working materials, process aids, and additives. The personnel responsible for the management of storage facilities shall be trained.	A	
240	4.14.5	All products shall be clearly identified. Use of products shall be undertaken in accordance with the principles of First In/First Out and/or First Expired/First Out.	A	
241	4.14.6	Where a company hires a third -party storage service provider, the service provider shall be subject to IFS Logistics requirements. If the third party service provider is not certified to IFS Logistics, all relevant requirements equivalent to the company's own warehousing practices shall be fulfilled and this shall be clearly defined in the respective contract.	A	
242	4.15	Transport		

Nr.	Reference	IFS requirements	Evaluation	Explanation
243	4.15.1	Before loading transport vehicles, their condition (e.g. absence of strange smells, high dust load, adverse humidity, pests, mould) shall be checked and action taken, if necessary.	A	
244	4.15.2	Procedures to prevent contamination during transport shall be implemented (food/non-food/different categories of goods).	A	
245	4.15.3	Where goods must be transported at certain temperatures, before loading, the temperature inside the vehicle shall be checked and documented.	A	
246	4.15.4	Where goods must be transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	A	
247	4.15.5	Adequate hygienic requirements for all transport vehicles and equipment used for loading/unloading (e.g. hoses of silo installations) shall exist. There shall be records of the measures taken.	A	
248	4.15.6	Loading and unloading areas shall have equipment in place to protect transported products from external influences.	A	
249	4.15.7	Where a company hires a third -party transport service provider, all the requirements specified within section 4.15 shall be clearly defined in the respective contract or the service provider shall be subject to IFS Logistics requirements.	A	
250	4.15.8	Security of transport vehicles shall be appropriately maintained.	A	
251	4.16	Maintenance and repair		

Nr.	Reference	IFS requirements	Evaluation	Explanation
252	4.16.1	An adequate system of maintenance shall be in place, maintained and documented, covering all critical equipment (incl. transport) for compliance with product requirements. This applies both for internal and external maintenance activities.	A	
253	4.16.2	Product requirements and prevention of contamination shall be ensured during and after maintenance and repair work. Records of maintenance and repair work and of corrective actions taken shall be kept.	A	
254	4.16.3	All materials used for maintenance and repair shall be fit for the intended use.	A	
255	4.16.4	Failures of plant and equipment (incl. transport) covered by the maintenance system shall be documented and reviewed with a view to adapting the maintenance system.	A	
256	4.16.5	Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	A	
257	4.16.6	Where a company hires a third -party maintenance and repair service provider, all the company specified requirements regarding material and equipment shall be clearly defined, documented and maintained.	A	
258	4.17	Equipment		
259	4.17.1	Equipment shall be suitably designed and specified for the intended use. Before commissioning, it shall be verified that the product requirements are complied with.	C	Floor wiper (without a broomstick) is used for dividing the product-pieces in the standard car (normwagen). It is clear that this piece of equipement is not used in this case for the floor, but still it is a piece which also can be used for cleaning the floor.

Nr.	Reference	IFS requirements	Evaluation	Explanation
260	4.17.2	For all equipment and tools with direct food contact, certificates of conformity shall exist which confirm compliance with current legal requirements. In case no specific legal requirements are applicable, evidence shall be available to demonstrate that all equipment and tools are suitable for use. This applies for all equipment and tools in direct contact with raw materials, semi-processed and finished products.	A	
261	4.17.3	Equipment shall be designed and located so that cleaning and maintenance operations can be effectively performed.	A	
262	4.17.4	The company shall ensure that all product equipment is in good condition without any negative influence on food safety.	A	
263	4.17.5	The company shall ensure that in the event of changes to processing methods and equipment, process characteristics are reviewed in order to assure that product requirements are complied with.	A	
264	4.18	Traceability (including GMOs and allergens)		

Nr.	Reference	IFS requirements	Evaluation	Explanation
265	4.18.1 KO	KO N° 7: A traceability system shall be in place which enables the identification of product lots and their relation to batches of raw materials, packaging in direct contact with food, packaging intended or expected to be in direct contact with food. The traceability system shall incorporate all relevant receiving processing and distribution records. Traceability shall be ensured and documented until delivery to the customer.	A	Track and trace verified during vertical audit and yearly Tracetest seen 18-5- 2020 on form P-MLW-NL-10018, no recall test in 2021 yet. Printed lotcodes are leading for backward tracing and SSCC receiving code for forward tracing. Track and trace is performed within 4 hours. Trace performed for ingredients, additives, packing materials (foil, trays and lables). Delivery towards customers were tracked. A mass balance could be drawn, showing figures in balance: produced (based on used ingredients) kg - kg loss is registered. Remaining kg for use. Packed is kg based on avaraqe weight (gr CE x CE per crate and crates were produced by packaging). Loss during packing is 1,9% including give away. Process data and CCP registration were retrieved. All raw materials used were identifiable and linked to finished product. Packaging materials used were traceable and specifications (raw material and final product) are present, DOC for package material is present. Cleaning registrations, validation report, microbiological results, hygiene checks before and after production, glass checks are available in period product of trace test is produced. Certificates (GFSI) for verified raw materials are available, package supplier is certified. Verified during vertical audit: Selected raw materials from vertical audit: * lot supplier * (soy), lot (sell contract received 8/3/2021 200 boxes (used for downstream trace) * sunflower oil from * Top Foil * Tray * Gas mix N2/Co2, specification conform HACCP
266	4.18.2	Downstream traceability records (from production sites to the customers) shall be available. The timeframe for producing these records for review shall be compliant with customer's requirements.	A	For downstream tracing: (soy), lot 10105-2-772 and 10105-2-609 (sell contract received 8/3/2021 200 boxes with ref number from with tht 1-6-2023 conform CMR and received based on receiving checklist and present CoA. The 200 boxes are all used in respectively productionrun (doughnumbers) . No stock of this lot anymore.

Nr.	Reference	IFS requirements	Evaluation	Explanation
267	4.18.3	Traceability shall be in place to identify the relationship between batches of final products and their labels.	A	
268	4.18.4	The traceability system shall be tested on a periodic basis - at least annually and each time traceability system changes. The test shall verify upstream and downstream traceability (from delivered products to raw materials, and vice versa), including quantity checking. Test results shall be recorded.	A	
269	4.18.5	Traceability shall be ensured at all stages, including work in progress, post treatment and rework.	A	
270	4.18.6	Labelling of semi-finished or finished product lots shall be made at the time when the goods are directly packed to ensure a clear traceability of goods. Where goods are labelled at a later time, the temporarily stored goods shall have been provided with a specific lot labelling. The shelf life (e.g. best before date) of the labelled goods shall be calculated from the original production batch.	A	
271	4.18.7	If required by customer, identified samples representative for the manufacturing lot shall be stored appropriately and kept until expiration of the "Use by" or "Best before date" of the finished product and if necessary for a determined period beyond this date.	A	
272	4.19	Genetically modified organisms (GMOs)		

Nr.	Reference	IFS requirements	Evaluation	Explanation
273	4.19.1	For products being delivered to customers and/or countries with GMO requirements, the company shall have in place systems and procedures to allow the identification of products consisting of GMOs, containing GMOs or produced from GMOs, including food ingredients, additives and flavouring(s).	A	Is the company working with products consisting of GMOs, containing GMOs or produced from GMOs? : no All received materials have a non-GMO declaration from the supplier - all ingredients <0,9% GMO according to 1829/2003 and 1830/2003. Occacionally a GMO test is done, seen lab result from Acron from supplier ADM (delivers soy ingredient)
274	4.19.2	Raw material specifications and delivery documents identifying products consisting of, being made from, or containing GMOs shall be available. The assurances concerning the GMO status of the raw materials shall be agreed by contract with the supplier or the relevant technical documents shall specify the GMO status. The company shall maintain a continuously updated listing of all GMO raw materials used at its premises, which also identifies all blends and formulas to which such GMO raw materials are added.	N/A	No GMO raw materials or additives in use, all received materials have a non GMO declaration from the supplier (seen vertical audit)
275	4.19.3	There shall be adequate procedures to ensure that where products consisting of or containing GMOs are manufactured, contamination of non-GMO products is avoided. Adequate control measures shall be in place to avoid GMO cross contamination. The effectiveness of these procedures shall be monitored by testing.	N/A	No GMO raw materials or additives in use, all received materials have a non GMO declaration from the supplier (seen vertical audit)
276	4.19.4	Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements. Delivery documents shall include the corresponding reference to GMOs.	N/A	No GMO raw materials or additives in use, all received materials have a non GMO declaration from the supplier (seen vertical audit)
277	4.19.5	Customer requirements concerning the GMO status of products shall be clearly implemented by the company.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
278	4.20	Allergens and specific conditions of production		
279	4.20.1	Raw material specifications identifying allergens requiring declaration that are relevant to the country of sale of the finished product shall be available. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	C	Present allergens: EU Cereal grains / gluten (EU) Soy and products thereof (EU) An allergen management procedure is in place, and the risk is assessed in the hazard analysis. Instructions are in place for e.g. storage, production, cleaning and labelling. No claims of "free of allergens" is made, nor a notification for the risk of cross contamination. Allergen procedure P-MLW-NL-10016 allergens declaration: formulas / receipes are correct stated related to used allergens, based on raw material specifications received from suppliers. Collor code for allergens, red for soja and yellow for gluten on ingredients in warehouse. The allergens wheat gluten and soy are in bold on allergenlist - available in warehouse. Seen same colorcode for spoon/shovels and knives at premix weighing area. During vertical audit (product best before 24-4-2021) seen on the productlabel the allergens soy, celery. According raw material specification sulphite <10 ppm and celery are present. According to raw material soy is present. Final product specification; soy, celery and sulphite. On the allergenlist (continuously active), celery and sulphite are missing. No contamination risk because for now, only 1 productionrun per day, alway wet cleaning before start new production run.
280	4.20.2	Based on hazard analysis and assessment of associated risk, control measures shall be in place from receipt to dispatch, to ensure that cross contamination of products by allergens is minimised. Control measures shall be verified.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
281	4.20.3	Finished products containing allergens requiring declaration shall be declared in accordance with current legal requirements. For the adventitious or unintentional presence, the labelling of legally declared allergens and traces shall be based on hazard analysis and assessment of associated risks.	A	
282	4.20.4	Where customers specifically require that products are "free from" certain substances or ingredients (e.g. gluten, pork, etc.), or that certain methods of treatment or production are excluded, verifiable procedures shall be in place.	A	
283	4.21	Food Fraud		
284	4.21.1	A documented food fraud vulnerability assessment shall be undertaken on all raw materials, ingredients, packaging and outsourced processes, to determine the risk of fraudulent activity in relation to substitution, mislabelling, adulteration or counterfeiting. The criteria considered within the vulnerability assessment shall be defined.	A	The food fraud vulnerability assessment was set up, and updated recently. In this VACCP the product groups were analysed. Food fraud assessment is reviewed yearly and result is included in latest management review. Risk analysis "procesbeheersplan voedselfraude" for raw materials/ingredients and packaging. No fraud-susceptible raw materials are identified, all risks below 50. Highest risk is "13".
285	4.21.2	A documented food fraud mitigation plan shall be developed, with reference to the vulnerability assessment, and implemented to control any identified risk. The methods of control and monitoring shall be defined and implemented.	A	
286	4.21.3	In the event of increased risk, food fraud vulnerability assessment shall be reviewed. Otherwise all vulnerability assessments shall be reviewed at least annually. Control and monitoring requirements of the food fraud mitigation plan shall be reviewed and amended when applicable.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
287	5	Measurements, Analysis, Improvements		
288	5.1	Internal audits		
289	5.1.1 KO	KO N° 8: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover at least all requirements of the IFS Standard. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off-site storage locations owned or rented by the company.	A	
290	5.1.2	Internal audits of activities which are critical to food safety and product specifications shall be carried out at least once a year.	A	HQ Internal auditplan 2020 and 2021 seen (Vion Food NL), ME-AT is listed in this plan as an IFS audit. Internal audit is performed by QA Vion Groenlo (approved Internernal auditor) dd 22-1-2021. All IFS requirements are covered. Results are documented in Internal audit report including proof of actions taken (pictures). Internal audit results are part of management review. Based on defined CP's: pathogen prevention and allergen control and prevention of chemical contamination needs to be in control. Glas list F-MLW-NL-10007 4x year. Product specifications: Final products (f.e for) has a validity for a year (vertical audit product).
291	5.1.3	The auditors shall be competent and independent from the audited department.	A	
292	5.1.4	Audit results shall be communicated to the senior management and to responsible persons of concerned department. Necessary corrective actions and a schedule for implementation shall be determined and documented and communicated to every relevant person.	A	
293	5.1.5	It shall be documented how and when the corrective actions resulting from the internal audits shall be verified.	A	
294	5.2	Site factory inspections		

Nr.	Reference	IFS requirements	Evaluation	Explanation
295	5.2.1	Factory inspections shall be planned and carried out (e.g. product control, hygiene, foreign material hazards, personnel hygiene and housekeeping). The frequency of inspections in every area (including outdoor areas) and every single activity shall be based on hazard analysis and assessment of associated risks and on the history of previous experience.	A	
296	5.3	Process validation and control		
297	5.3.1	The criteria for process validation and control shall be clearly defined.	A	An environmental monitoring plan is in place. The testing on the presence of listeria is done 4x a year. Criteria: absent. In 2020 LM is found in the small menger used at NPD, the source was found and the problem was resolved. No reoccurance. Verified environmental sampling by : dd 10-3-2021 (f.e. , (saucage), and No Listeria found. verification dosage unit cleaning equipment dd 22-3-2021. Kalibration pT-100 15199291 dd 14-1-21, checkweigeher and metal detector 3772 dd 13-2-21, scales (serialnr 1308635) dd 22-6-2020, gas detection . dd 22-12-20 all passed. Seen alarm system freezer. Daily check for reaching correct proces parameters on registration lists (norm against actual parameter), veryfied powerheater. Pass.
298	5.3.2	In circumstances where the control of process and working environment parameters (temperature, time, pressure, chemical properties etc.) is essential to ensure the product requirements, such parameters shall be monitored and recorded continuously and/or at appropriate intervals.	A	
299	5.3.3	All rework operations shall be validated, monitored and documented. These operations shall not affect the product requirements.	A	
300	5.3.4	There shall be appropriate procedures for prompt notification, recording and monitoring of equipment malfunction and process deviations.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
301	5.3.5	Process validation shall be performed using the collected data that is relevant for product safety and the processes. If substantial modifications occur, a revalidation shall be carried out.	A	
302	5.4	Calibration, adjustment and checking of measuring and monitoring devices		
303	5.4.1	The company shall identify the measuring and monitoring devices required to ensure compliance with product requirements. These devices shall be recorded on a document and clearly identified.	A	
304	5.4.2	All measuring devices shall be checked, adjusted and calibrated, under a monitoring system, at specified intervals and in accordance with defined recognised standard/methods. The results of the checks, adjustments and calibrations shall be documented. Where necessary, corrective actions on devices and, if necessary, on process and products shall be carried out.	A	
305	5.4.3	All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements indicate a malfunction, the device in question shall be immediately repaired or replaced.	A	
306	5.4.4	The calibration status of the measuring devices shall be clearly identified (labelling at the machine or on a list of test devices).	A	
307	5.5	Quantity checking (quantity control/filling quantities)		

Nr.	Reference	IFS requirements	Evaluation	Explanation
308	5.5.1	The frequency and methodology of quantity checking shall be determined so that the legal requirements and customer specifications, or if appropriate, guidelines for nominal quantity are met.	A	Product is filled based on e-weight. Check weiger combined with a metal detector in line. Records are kept and checks are perfomed every hour. Seen record of production day during the site audit 19 till 21 april 2021 and for product of the vertical test (productionweek 10 2021). No remarks. Checkweigher and metaldetector are kalibrated yearly. Seen certificates.
309	5.5.2	A procedure shall exist to define compliance criteria for lot quantity checking. This procedure shall also, among others, take into consideration the tare, the density and other critical attributes.	A	
310	5.5.3	Checks shall be implemented and recorded, according to a sampling plan which ensures a proper representation of the manufacturing lot.	A	
311	5.5.4	Results of these checks shall be compliant with defined criteria for all products ready to be delivered.	A	
312	5.5.5	For purchased, already pre-packed products from third parties, there shall be evidence about the compliance with the legal requirements for nominal quantity.	A	
313	5.5.6	If applicable, all equipment used for final checking shall be legally approved.	A	
314	5.6	Product analysis		

Nr.	Reference	IFS requirements	Evaluation	Explanation
315	5.6.1	There shall be procedures ensuring that all specified product requirements are met, including legal requirements and specifications. Microbiological, physical and chemical analysis required for that purpose shall be performed internally and/or subcontracted.	A	Plan for analyses seen for 2021. Procedure micro testing P-MLW-NL-10017: Lactobacillen n=5 max log 5, End THT max log 7 Algemeen kiemgetal n=5 max log 5, End THT max log 7 End THT, Salmonella niet aanwezig in 25 g End THT, Listeria N=5 < log 2 Entero's n=5 max log 3 S. Aureus n=5 max log 2 Yeast/mold n=5 max log 3 Final product is tested on m.o, toxines and protein, allerens. Validation 1x 5 week 5 samples. Metal detection for fysical analysis. Approved suppliers are used (including CoA) to ensure correct ingredients are used. Environmental testing (water and swabs). Testing according scheme. All test are analysed by accreditatie valid 30-11-2021 Seen reports: Environmental monitoring 10-3-2021 listeria m. swaps ok, check on weekly basis 5 swaps Listeria Form agar controle F-MLW-NL-10010 result very good dd 10-3-2021, residu test control is ok Agar agar for verification clean clothing dd 10-3-21 Water analyses seen: 22-2-2021 wateranalyse - sample point Begin nieuwe leiding Enterococcen =<1 TPC <10 (max 100 kve/ml) and after 'breektank' entro =0 TPC 13. ok accreditatie valid 30-11-2021
316	5.6.2	Analyses, which are relevant for food safety, shall preferably be performed by laboratories having appropriate accredited programs/methods (ISO 17025). If the analyses are performed by a factory internal or a laboratory not having appropriate accredited programs/methods, the results shall be verified on a regular basis by laboratories accredited on these programs/methods (ISO 17025).	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
317	5.6.3	Procedures shall exist which ensure the reliability of the internal analysis results on the basis of official recognised analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	N/A	No internal lab or analysis applicable
318	5.6.4	A test plan shall be drawn up for internal and external analysis, based on hazard analysis and assessment of associated risks, which covers raw materials, semi-processed and finished products as well as processing equipments and packaging materials, and where necessary environmental tests. The test results shall be documented.	A	
319	5.6.5	Results of analysis shall be evaluated promptly. Appropriate corrective measures shall be introduced for any unsatisfactory results. The analytical results shall be reviewed regularly in order to identify trends. Trends indicating potential unsatisfactory results shall be taken into consideration.	A	
320	5.6.6	Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	N/A	No internal lab or analysis applicable
321	5.6.7	For verification of finished product quality, internal organoleptic tests shall be carried out regularly. These tests shall be in accordance with specifications and related to the impact on respective parameters of product characteristic. The results of these tests shall be documented.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
322	5.6.8	Based on hazard analysis, assessment of associated risks and on any internal or external information on product risks which may have an impact on food safety and/or quality (incl. adulteration and fraud), the company shall update its control plan and/or take any appropriate measure to control impact on finished products.	A	
323	5.7	Product quarantine (blocking/hold) and product release		
324	5.7.1	A procedure shall be in place, based on hazard analysis and assessment of associated risks, for the quarantine (blocking/hold) and release of all raw materials, semi-processed and finished products and packaging materials. The procedure shall ensure that only products and materials conforming to product requirements are processed and dispatched.	A	
325	5.8	Management of complaints from authorities and customers		
326	5.8.1	A system shall be in place for the management of product complaints.	A	Product complaints are managed by QA. In 2020 in total 8 complaints reported, CA list seen including verification after resolving the issues. RCA perfomed and good follow up. In 2021 so far 5 complaints.
327	5.8.2	All complaints shall be assessed by competent staff. Where it is justified appropriate actions shall be taken immediately, if necessary.	A	
328	5.8.3	Complaints shall be analysed with a view to implementing preventive actions which avoid the recurrence of the non-conformity.	A	
329	5.8.4	The results of complaint data analysis shall be made available to the relevant responsible persons and to the senior management.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
330	5.9	Management of incidents, product withdrawal, product recall		
331	5.9.1	A documented procedure shall be defined for management of incidents and of potential emergency situations that impact food safety, legality and quality. This procedure shall be implemented and maintained. This includes as a minimum: the nomination and training of a crisis team, an alert contact list, sources of legal advice (if necessary), contacts availability, customer information, and a communication plan, including information to consumers.	A	
332	5.9.2 KO	KO N° 9: There shall be an effective procedure for the withdrawal and recall of all products, which ensures that involved customers are informed, as soon as possible. This procedure shall include a clear assignment of responsibilities.	A	How many recalls have been performed since the last audit : 0 How many withdrawals have been performed since the last audit : 0 Recall procedure P-MLW-NL-10026 seen, including recall team for ME-AT. recall test seen: 18-05-2020 for burgers (with glass) within 4 hours. incl. up and downstream trace test, no actions to be reported. No recall/whithdrawls to be reported since last audit.
333	5.9.3	Updated emergency contact details (such as names and phone numbers of suppliers, customers and competent authorities) shall be available. A person of the company, who has the authority to initiate the incident management process, shall be permanently available.	A	
334	5.9.4	The feasibility, effectiveness and timeliness of implementation of the withdrawal procedure shall be subject to regular internal testing, based on hazard analysis and assessment of associated risks but carried out at least once a year. This shall be carried out in a manner to ensure the effective implementation and operation of the procedure.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
335	5.10	Management of non-conformities and non-conforming products		
336	5.10.1	A procedure shall exist for the management of all non-conforming raw materials, semi-finished and finished products, processing equipment and packaging materials. This shall include, as a minimum: - isolation/quarantine procedures - hazard analysis and assessment of associated risks - identification (e.g. labelling) - decision about the further use (e.g. release, rework/post treatment, blocking, quarantine, rejection/disposal).	A	
337	5.10.2	The responsibilities for the management of non-conforming products shall be clearly identified. The procedure for the management of non-conforming products shall be understood by all relevant employees.	A	
338	5.10.3	Where non-conformities are present, immediate corrections shall be taken to ensure that product requirements are complied with.	A	
339	5.10.4	Out of specification, final packaged products or packaging materials, both related to private labels, shall not be placed in the market under the label concerned. Exceptions shall be agreed in writing with the contract partners.	A	
340	5.11	Corrective actions		
341	5.11.1	A procedure shall be in place for the recording and analysis of the non-conformities with the objective to avoid recurrences by preventive actions and/or corrective actions.	A	

Nr.	Reference	IFS requirements	Evaluation	Explanation
342	5.11.2 KO	KO N° 10: Corrective actions shall be clearly formulated, documented and undertaken, as soon as possible to avoid further occurrence of non-conformity. The responsibilities and the timescales for corrective action shall be clearly defined. The documentation shall be securely stored, and easily accessible.	A	
343	5.11.3	The performance of the implemented corrective actions shall be documented and the effectiveness shall be checked.	A	
344	6	Food defense plan and external inspections		
345	6.1	Defense assessment		
346	6.1.1	Responsibilities for food defense shall be clearly defined. Those responsible shall be key staff or shall have access to the top management team. Sufficient knowledge in this area shall be demonstrated.	A	
347	6.1.2	A food defense hazard analysis and assessment of associated risks shall have been performed and documented. Based on this assessment, and based on the legal requirements, areas critical to security shall be identified. Food defense hazard analysis and assessment of associated risks shall be conducted annually or upon changes that affect food integrity. An appropriate alert system shall be defined and periodically tested for effectiveness.	A	
348	6.1.3	If legislation makes registration or onsite inspections necessary, evidence shall be provided.	N/A	Selling by HQ and at the moment only to EU No export to USA.
349	6.2	Site Security		

Nr.	Reference	IFS requirements	Evaluation	Explanation
350	6.2.1	Based on a hazard analysis and assessment of associated risks, identified areas critical to security shall be adequately protected to prevent unauthorized access. Access points shall be controlled.	A	
351	6.2.2	Procedures shall be in place to prevent tampering and/or allow identification of signs of tampering.	A	
352	6.3	Personnel & Visitor Security		
353	6.3.1	Visitor policy shall contain aspects of food defense plan. Delivery and loading staff in contact with the product shall be identified and shall respect the access rules of the company. Visitors and external service providers shall be identified in areas with product storage and shall be registered at the time of access. They should be informed about the site policies and their access controlled accordingly.	A	
354	6.3.2	All employees shall be trained in food defense with respect to the product requirements and the training needs of the employees or when significant program changes occur. The training sessions shall be documented. Employee hiring and employment termination practices shall consider security aspects as permitted by law.	A	
355	6.4	External Inspections		
356	6.4.1	A documented procedure shall exist for managing external inspections and regulatory visits. Relevant personnel shall be trained to execute the procedure.	N/A	Normally no external inspections take place. If external visitors visit, always accompanied by QA or MT. No export to the USA