IFS Broker Version 3.2
February 2024

Final Audit Report

Announced

Audited company: LA CANTINA bv

Date of audit: 05.05.2026

Name and address of certification body

Vinçotte N.V.

Jan Olieslagerslaan 35 - 1800 Vilvoorde - Belgium

Accreditation number of the certification body

016-PROD

Audit overview
IFS Broker Version 3.2, February 2024

Audit details

Lead auditor/assessor: Martine Lefebre **Witness auditor/assessor:** Anja Verschoote	**Date/time of current audit** *05.05.2026 (09:00-12:30)* *05.05.2026 (13:00-15:30)*
Reviewer: Bjorn Laevens	

Date/time of previous audit: 25.04.2025

Certification body and auditor of previous audit: Vinçotte N.V./Ms. Anja Verschoote

Name and address of the company (or head office): ,		**Name and address of the audited site:** LA CANTINA bv Duwijckstraat 17 Lier, Belgium	
		COID: 78565	
		Contact person in case of emergency (e.g. recall): Jonas Van Daele, 0468337535, , jonas@cantina.be	
Phone:	Fax:	Phone: 0468337535	Fax:
Website:	E-mail:	Website: www.cantina.be	E-mail: jonas@cantina.be

Scope of the audit

Trading in raw materials for petfood (fresh or frozen).

Product scope(s): 1.1, 1.11

Additional information

Exclusions: No
Multi-location production sites: No
Multi-legal entity: No

Final result of the audit

As a result of the audit performed on 05.05.2026, "Vinçotte N.V." found that the activities of LA CANTINA bv for the above mentioned scope of audit comply with the requirements set out in the IFS Broker Standard, Version 3.2, at Higher level, with a score of 98.31%.	Recertification audit between 25.02.2027 and 06.05.2027 in case of announced audit and between 31.12.2026 and 06.05.2027 in case of unannounced audit.

Observations regarding non-conformities (D evaluation of KO requirements and Majors):

No KO or major

Description of follow-up on corrections and corrective actions from previous audit

Previous action plan is implemented:
4.1.1 The "cahier de charge" is revised, the value of -18°C is indicated
4.4.4 communication to the client in case of loss of certificate of supplier is done and questionnaire is filled in eg supplier C. 20/2/2024.
4.7.2 no bone meal traded anymore
4.8.1 for GFSI certified transporters, a transport contract include also the subcontractor clause, seen transporter T. 18/2/2026.

Company profile
Company data
Description of the company, including headquarters, and related trading sites/offices of this company: The office is in the Accentis Business Center, Duwijckstraat, Lier, which is now also the official address of the company. They are with 4 members now. Trading of raw materials - frozen or chilled conditions. They mainly work with 1 major customer = private label pet food producer = 85% New product is a bone meal that has undergone a thermal process - and then used as a raw material to make dry dog snacks
If the company is subject to multi-location approach, when was the audit of the central managing site?
Official registration/approval number(s) of this trading site according to (approval) document (if applicable):
Approved activities: Wholesaler of raw materials - pet food: the company is registered by FASCF - but no approval number is applicable. The general registration number is the same as the VEN number: 2.095.899.091
If there are seasonal breaks in activity during more than one week, please specify:
Product groups and related products traded by this trading site/office: Products under scope: 1.1 - 1.11 : Offals of slaughterhouses (frozen - cooled).
Which product types are traded? supplier branded products
Number of subcontracted processors/manufacturers the Broker is working with: 63
Importing activities: Yes
Complete overview of the broker services of this trading site: A part is imported from Switzerland - but the supplier is responsible for all douane records.
How many employees are working there? 4 4 staffmembers (administration responsible and logistic, commercial)
Is the Broker organizing storage and/or transport activities? Yes With how many logistics providers is the company working with? 5 5 transporters are used for organising the transports.
State if the company fulfils the requirements about use of IFS logo, as defined in IFS audit protocol: Yes
Working language of the site and language in which the (food) safety and quality management system is written: Working language: Dutch Safety and quality management system: Dutch
If the site is certified according to other schemes, please specify the schemes' names: If the site is certified for other standards, specify the name(s) of the standard(s): No
Audit data
Language in which the IFS Broker audit was conducted: Dutch
Audit duration (only for IFS Broker audit): 06:00 Hours
In case of reduction or extension of audit duration:

Compulsory fields to be completed by the auditor

Part of the audit report	Number of IFS Broker requirement	Compulsory information to be added
Product safety management	KO N° 2: 2.3.1	The company's product safety control system is based on a fully implemented and comprehensive risk management system. The identified risks are fysiscal, chemical, microbiological These risks are addressed in the respective flow charts: version 2 dd 28/2/2020. No changes since then.
Contract agreement	4.1.1	2 contracts were seen in function of the trails. They work from customer to supplier - so there are contracts on both sides - difference between Sales and Purchase: issues regarding price - volumes - duration. There are no further clients requirements except for 1 client on the frequency of analysis. If a new supplier is used - they use a "cahier de charge" version 3/12/2024.
Specifications	KO N° 3: 4.2.2	Specifications of supplier V.A. rabbit organs 14/11/2019 Specifications of customer S. - product pig lungs version 2/5/2024 - signed 17/5/24.
Purchasing	4.4.3	Purchasing processes are controlled via supplier selection procedure to ensure that all sourced products and services, which have an impact on product safety and quality, conform to requirements. When working with new suppliers a questionnaire must be filled in and a GFSI certificate is asked. The approval and monitoring procedure is risk-based and includes clear criteria : GFSI, SQA and in case of no GFSI, the customer is informed. Seen for the suppliers linked to the trails and services (transport) eg supplier C of Switzerland - supplier V.A. of Belgium.
	4.4.8	No costumer branded products
Packaging material	4.5.1	No own brand only from 1 supplier import is Switzerland - DOC PE foil blue 17/10/2024 and for PE cover blue dd 19/9/2024.
Traceability	KO N° 4: 4.6.1	ERP packet Odoo is used for traceability. Purchase order is linked to sales order - batch number is these of the supplier. 2 trails are done and found complaint 1/ Trail 1: rabbit organs and carcasses = 1 to 1 product (1 supplier - 1 customer) - loaded on 5/1/2026 - PO 7145 from supplier VA - 883.5 kg organs and 1132 kg carcasses were delivered to customer HH received on 6/1/2026 SO 2386. 2/ Trail 2: pig lungs = 1 to 1 product - loaded 18/2/2026 - PO 7918 from supplier C. - 5246 kg delivered to customer S. received 19/2/2026.
Food fraud mitigation	4.7.2	Food fraud procedure 2.4 dd 5/3/2026. A vulnerability assessment has been carried out and documented in doc 8 food fraud analyse - last review on 13/4/2026. The company has not identified fraud-susceptible products / product groups. Deviation : new supplier Abattoir de Limoges is not included in the food fraud vulnerability assessment. A "B score" is given because only 1 from 52 suppliers was missing.
	4.7.3	A mitigation plan is developed and documented in doc 8 including the methods of control and monitoring. The criteria are: origin - GFSI certificate - chance and impact: R level. All products are low cost products so no big changes to fraud. End score is level A-B-C-D-E from very high to very low risk - all suppliers/products have score D or E = low to very low level. There are no mitigation measures needed.

Part of the audit report	Number of IFS Broker requirement	Compulsory information to be added
Logistics activities	4.8.1	There are 6 external transporters. There are only transporters who work with subcontractors that La Cantina is aware of. It is also included in the transport agreement version 3 dd 27/03/2023: seen for Transport HD (signed 19/02/2026) - Vriesoord (signed 19/02/2026). Deviation : 1. During the annual traceability exercise, temperature logs for the relevant trip are also requested from the carrier. However, since the last three exercises have each involved the same carrier and one other carrier, temperature data has not yet been requested from the other three carriers; 2. Temperature data was requested from carrier T. for the trip on 26/09/2025, but only the set temperature was recorded, not the actual temperature.
Internal audits	KO N° 5: 5.1.1	The internal audits are conducted conform a program full 1/year. The internal audit program covers all requirements of the IFS Broker. All processes are identified as same level and no specific critical.
Product analyses	KO N° 6: 5.2.2	Following special analysis were demanded: there is 1 customer who had special demands about the analyse plan: he asks 1 analyse (chemical (C) /product/year for the following parameters : protein, fat content, ash content, moisture content and for beef liver, also Cu. Seen analysis of 17/4/2026 for pig lungs, chicken stomach, chicken liver, beef liver
Complaint management	5.4.1	Complaints are recorded in helpdesk Odoo - seen from 5/05/2025 - 5/05/2026: 896 records - top 3: foreign materials (714) and spoiled product. Complaints about foreign objects - trends are made/supplier and these who had the most foreign materials were audited together with customer L. eg audit supplier M. 13/11/2024 - action plan 15/1/2025; supplier V. (most of complaints foreign bodies/kg delivered) will be audited in 9/2026. In 2025 4 audits done. Seen audit supplier L. 7/2025. Examples of complaints are seen eg 23/4/2026 client L. and supplier P. - meat of 1 crate of spoiled meat. eg client S. delivery too late 2/2/2026.
Withdrawal/ recall	KO N° 7: 5.5.2	The procedure for product withdrawal and recall 2.7.6, includes all requirements. Since the last audit there were no recalls.

IFS Audit Report: Main content

Summary:

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5	Chapter 6
	Senior management responsibility	**Quality and Product Safety Management System**	**Resource management**	**Planning and services process**	**Measure-ments, analyses, improvements**	**Product defense**
KO non-con-formities	0	0	0	0	0	0
Major non-conformities	0	0	0	0	0	0
A	12	17	4	24	26	2
B	0	0	0	2	1	0
C	0	0	0	1	0	0
D	0	0	0	0	0	0
NA	0	0	0	11	1	0
Result per chapter (%)	100	100	100	95.37	99.07	100

Summary of all deviations and non-conformities found for each chapter and requirement

Chapter 1: Senior management responsibility

N°	Reference	IFS Broker requirement	Evaluation	Explanation

Chapter 2: Quality and Product Safety Management System

N°	Reference	IFS Broker requirement	Evaluation	Explanation

Chapter 3: Resource management

N°	Reference	IFS Broker requirement	Evaluation	Explanation

Chapter 4: Planning and services process

N°	Reference	IFS Broker requirement	Evaluation	Explanation
1	4.1.2	Changes of existing contractual agreements shall be documented and communicated between the contract partners.	B	Deviation : For suppliers that are GFSI-certified but not IFS-certified, there is no agreement regarding the obligation to report in the event of certificate revocation. For IFS-certified suppliers, the company is automatically notified. No such suppliers at this time.
2	4.7.2	A documented food fraud vulnerability assessment shall be undertaken on all purchased products (including packaging), 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.	B	Food fraud procedure 2.4 dd 5/3/2026. A vulnerability assessment has been carried out and documented in doc 8 food fraud analyse - last review on 13/4/2026. The company has not identified fraud-susceptible products / product groups. Deviation : new supplier Abattoir de Limoges is not included in the food fraud vulnerability assessment. A "B score" is given because only 1 from 52 suppliers was missing.
3	4.8.1	Where the company contracts a third-party transport and/or storage service provider, all the relevant requirements to ensure product safety and quality (including product defense) shall be clearly defined in the respective contract or the service provider shall be certified against IFS Logistics or any other GFSI recognized Standard covering the respective scope of activity.	C	There are 6 external transporters. There are only transporters who work with subcontractors that La Cantina is aware of. It is also included in the transport agreement version 3 dd 27/03/2023: seen for Transport HD (signed 19/02/2026) - Vriesoord (signed 19/02/2026). Deviation : 1. During the annual traceability exercise, temperature logs for the relevant trip are also requested from the carrier. However, since the last three exercises have each involved the same carrier and one other carrier, temperature data has not yet been requested from the other three carriers; 2. Temperature data was requested from carrier T. for the trip on 26/09/ 2025, but only the set temperature was recorded, not the actual temperature.

Chapter 5: Measurements, analyses, improvements

N°	Reference	IFS Broker requirement	Evaluation	Explanation
4	5.4.2	All complaints shall be assessed by competent staff. Where it is justified, appropriate actions shall be communicated to the supplier or service provider and shall be taken as soon as possible.	B	Deviation : Complaints are logged in the Odoo system, but the timeline for further handling of the complaints is not clear. Complaints are responded to clients via email and complaints to suppliers and carriers are sent via email. The dates on which actions were taken are not always recorded in the ERP system, so the timeline is unclear

Chapter 6: Product defense

N°	Reference	IFS Broker requirement	Evaluation	Explanation

Summary of all requirements considered as not-applicable (N/A)

N°	Reference	IFS Broker requirement	Evaluation	Explanation
1	4.3.1	A procedure for product development shall be in place for all own and customer branded products, which takes into account the risk assessment principles (and HACCP system, according to Codex Alimentarius, for food products), including food fraud. The procedure shall ensure that all existing and new products are designed to meet legal and customer requirements. This procedure shall also take into account patents, if applicable.	NA	Effective product development procedure is not applicable
2	4.3.2	The company shall take over responsibility for product formulation, manufacturing processes, process parameters and the fulfilment of product requirements. The above parameters shall be established and ensured by factory trials and/or product testing.	NA	Effective product development procedure is not applicable
3	4.3.3	Where relevant, the company shall ensure that shelf life tests or adequate processes have been carried out and consideration given to product formulation, packaging, manufacturing and declared conditions, to establish minimum durability of the product.	NA	Effective product development procedure is not applicable
4	4.3.4	In relation to food product development, the company shall ensure organoleptic assessments are undertaken and results of these assessments are reviewed and acted upon.	NA	Effective product development procedure is not applicable
5	4.3.5	A process shall be in place to ensure that labelling of all existing and new products complies with current legislation of destination country and customer requirements.	NA	Effective product development procedure is not applicable
6	4.3.6	Recommendations for preparation and/or use of the products shall be established. Where appropriate, recommendations for use shall relate to consumer satisfaction and consumer safety. Where specified, customer requirements shall be included.	NA	Effective product development procedure is not applicable
7	4.3.7	If the product development is predefined by the customer, the company shall ensure that all defined product requirements are met.	NA	Effective product development procedure is not applicable
8	4.3.8	The progress and results of product development shall be properly recorded. Records relevant for product safety, legality and quality shall be available at the company.	NA	Effective product development procedure is not applicable
9	4.4.8	In case of customer branded products, a supplier approval system shall exist for product suppliers, which is in accordance with customer requirements.	NA	No costumer branded products
10	4.6.4	If required by the customer, the company shall ensure that the supplier has identified samples representative for each manufacturing lot, has stored them appropriately and has kept these until their expiration date or, if required, for a longer period. The company shall obtain and retain a list of all manufactured lots covered by the broker services.	NA	A list of all manufactured lots covered by the broker services is retained. Samples are not required by customer and are stored appropriately and until at least expiration date products.
11	4.8.2	If the company has its own storage area and/or own transportation services and would like to include them into the scope of the IFS certification, then these processes shall be certified according to IFS Logistics (combined audit with IFS Logistics checklist), unless the customer has accepted other conditions.	NA	No own transport or storage

N°	Reference	IFS Broker requirement	Evaluation	Explanation
12	5.6.5	Finished products (including packaging) out of specification shall not be placed into the market under the label concerned unless a written approval of the brand owner is available.	NA	No brand product

Detailed Audit Report

N°	Reference	IFS Broker requirement	Evaluation	Explanation
1	1.1.1	The senior management shall draw up and implement a clear corporate policy. This shall consider as a minimum: - customer focus, - sustainability (environmental, ethics and personnel responsibility), - product safety culture commitment, - product requirements (includes: product safety, quality, legality, process and specification). The corporate policy shall be communicated to all employees.	A	The policy states the intention to trade safe, legal products, within specified quality and its responsibility to its customers, the sustainability and the product safety culture commitment. The policy is communicated to all staff through ad valvas (dd 3/3/2026).
2	1.1.2	The content of the corporate policy shall have been broken down into measurable objectives (quality and product safety). These are known by the respective employees and shall be effectively implemented.	A	Objectives are defined regarding quality and food safety . The previous objectoves were evaluated and new objectives are communicated to respective employees and results during management review . KPI's 2025 : *ratio number of foreign objects/ton of raw materials delivered of max 0.3 tons (2025: 0.37) KPI's 2026 *average filling rate of freight days of less than 85% (2025: 85%) *maximum % late paid invoices 0.3% (2025 :0.002%) *turnover growth of 5%/year (2025 7%) *profit of 0.03 euros/kg of raw materials delivered (2025 0.0264)
3	1.1.3	All relevant information related to product safety, product quality and authenticity shall be communicated effectively and in a timely manner to the relevant personnel.	A	Information regarding food safety, legality, product quality and authenticity is effectively communicated. examples Newsletters IFS.
4	1.2.1	An organisation chart shall be available showing clearly the structure of the company. Competences and responsibilities, including deputation of responsibility, shall be clearly laid down.	A	An organisation chart is available dd 05/03/2026, clearly demonstrating the structure of the company. The competences and responsibilities are clearly allocated, deputising is documented.
5	1.2.2	KO n° 1: Senior management shall be responsible for the corporate policy and objectives. The necessary resources and investments to ensure the product safety, legality and quality according to customer agreements and specifications shall be provided.	A	Senior management takes responsibility for the policy and objectives. Necessary resources and investments are provided : support of external consultant. There is a training plan and competency matrix - dated 3/3/2026.
6	1.2.3	The senior management shall ensure that employees are aware of their responsibilities related to product safety and quality and that mechanisms are in place to monitor the effectiveness of their operation. Such mechanisms shall be clearly identified and documented.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
7	1.2.4	The company shall ensure that all processes (documented and undocumented) are known by the relevant personnel and are applied consistently.	A	
8	1.2.5	The company shall have a system in place, to ensure that it is kept informed of all relevant legislation on traded products safety and quality issues, scientific and technical developments and industry codes of practice.	A	
9	1.2.6	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	
10	1.2.7	The senior management shall ensure that the certification body is informed of changes that may affect its ability to conform with the certification requirements, but as a minimum: - the legal entity name, - office location change, - In case of product recall, the senior management shall ensure that the certification body is informed within three (3) working days.	A	In the past year, no changes to certification requirements, No recalls in last certification year .
11	1.3.1	Senior management shall ensure that the quality and product safety management systems are reviewed at least annually or more frequently if changes occur. Such reviews shall contain, at least: - results of audits, - customer feedback, - process compliance and product conformity, - status of preventive and corrective actions, - quality and product safety policy and objectives, - product safety culture commitment, - follow-up actions from previous management reviews, - changes that could affect the product safety and quality management systems and - recommendations for improvement.	A	The management review is conducted annually. Last was on 5/02/2026. Customer satisfaction done via MS forms digital survey 5/2/2026 - 6 customers completed it and overall good score .
12	1.3.2	This review shall include the evaluation of measures for the control of the quality and product safety management system and for the continuous improvement process.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
13	2.1.1	The system for product safety and quality management shall be documented and shall be retained in one location (product safety and quality manual or electronic documented system).	A	The quality manual is available in printed and electronic form and retained in one location.
14	2.1.2	A documented procedure shall exist for the control of documents and their amendments.	A	The procedure for document control is implemented "algemeen bedrijfsbeleid" dd 3/3/2026 + list of documents is available.
15	2.1.3	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to relevant personnel at all times.	A	
16	2.1.4	All documents which are necessary for compliance with the product requirements shall be available in their latest version.	A	
17	2.2.1	All relevant records, necessary for the product requirements shall be complete, detailed and maintained and shall be available on request.	A	The relevant records are available: seen for internal audit report , management review, documents asked linked to trails (specifications - agreements - ...)
18	2.2.2	Records shall be legible and genuine. They shall be maintained in a way that subsequent revision or amendment is prohibited. If records are documented electronically, a system shall be in place to ensure only authorized personnel have access to create or amend those records (e.g. password protection).	A	
19	2.2.3	All records shall be kept in accordance with legal and customer requirements. If no such requirements exist, records shall be kept for a minimum of one year after the specified shelf life. For products which have no shelf life, the duration of record keeping shall be justified. This justification shall be documented.	A	Records are retained for min 4 years, based on 2 year + 24 months.
20	2.2.4	Records shall be securely stored and easily accessible.	A	
21	2.3.1	KO n° 2: The basis of the company's product safety control system shall be a fully implemented, systematic and comprehensive risk management system.	A	The company's product safety control system is based on a fully implemented and comprehensive risk management system. The identified risks are fysiscal, chemical, microbiological These risks are addressed in the respective flow charts: version 2 dd 28/2/2020. No changes since then.

N°	Reference	IFS Broker requirement	Evaluation	Explanation
22	2.3.2	The company subject to the IFS Broker audit shall ensure that its suppliers' product safety control system is a fully implemented, systematic and comprehensive risk management system. It shall take into account any legal requirements of the production and destination countries. For food manufacturers, a HACCP system is required, based upon Codex Alimentarius principles.	A	The requirement for the suppliers include a risk management system of for food manufacturers, a HACCP system only European suppliers. All suppliers are certified.
23	2.3.3	There shall be a documented risk assessment process in place covering all processes the company is responsible for and which have an impact on product safety. It takes into consideration the different types of products as well as different service levels, if applicable.	A	The risk assessment process includes purchase, transport, expedition and delivery dd 12/8/2025 - no changes.
24	2.3.4	The company shall have a risk management team, which is multidisciplinary. It shall be built up of person(s) with adequate knowledge of the services, products and hazards involved. If this knowledge is inadequate, the company shall take appropriate steps to ensure the risk assessment is undertaken by competent person(s).	A	The risk management team is multidisciplinary : quality manager, administration responsible with support of the external consultant and the members have specific and relevant knowledge.
25	2.3.5	Complete descriptions of broker services and products shall be available and shall include relevant information concerning product safety. All steps the broker is responsible for, and their connection to each other, shall be laid down in a flow chart.	A	Broker services and product(s) are fully described: slaughter offal chilled or frozen. The flowchart is available: purchase, transport and delivery. No storage.
26	2.3.6	An analysis and assessment of all hazards shall be undertaken to evaluate all physical, chemical and biological hazards, including allergens, that may reasonably be expected to occur. It shall consider the likelihood of occurrence of hazards and severity of their adverse health effects. Where risk classification is used, a hazard analysis with risk assessment shall be documented for each risk class.	A	A hazard analysis and assessment is undertaken HACCP study dd 05/03/2026. The system of hazard analysis is conducted via occurrence and severity (3 X 3). Hazard analysis verified once per year.
27	2.3.7	The determination of relevant control measures shall be demonstrated by a logical reasoned approach. Based on that, appropriate limits shall be defined and validated in order to clearly identify when a process is out of control.	A	The relevant control measures are determined. Limits are defined and validated in order to identify whether the process is out of control. Verified for the temperature check at each delivery and annual certification status of the supplier.

N°	Reference	IFS Broker requirement	Evaluation	Explanation
28	2.3.8	Monitoring procedures shall be established based on the outcome of the risk assessment process. In case a control measure 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	There are no CCP's - only CP' like foreign materials with a follow up (KPI) - rest are GMP's like temperature. Audits are done at the suppliers with a higher risk of foreign materials. Monitoring procedures are established, including corrective actions. If temperature is not OK at delivery the products are blocked at the costumers site and destination is discussed.
29	2.3.9	The risk assessment shall be regularly reviewed, at least annually, and/or when any modification is made to the services; if necessary the risk assessment shall be revised/updated.	A	Last verification is done on 3/3/2026 - no changes are needed.
30	3.1	All personnel performing work that affects product safety, legality and/or 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	
31	3.2	The company shall implement documented training and/or instruction programs with respect to the product requirements and the training needs of the employees. There is an overview in place (e.g. matrix), from which the necessary trainings result, based on the job descriptions of the employees.	A	Training plan 2026 is seen - on the planning : consciously dealing with basic conditions for food safety (start date to be confirmed - there must be sufficient registrations) and training of new office manager
32	3.3	Records shall be available of all training events, stating: - list of participants (this shall include their signature), - date, - duration, - content(s) of training, - name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training programs.	A	Records seen of: Internal training on 4/5/2026 : operational principles and relationship to product and food safety culture and 17/4/2026 refresher on food safety hazards.
33	3.4	The contents of training shall be reviewed and updated regularly and take into account company's specific issues, product safety, product related legal requirements and product/process modifications.	A	
34	4.1.1	The requirements which are defined between the contract partners shall be established, reviewed and agreed upon concerning their acceptability before a supply agreement is concluded. All clauses related to quality and product safety shall be communicated to and understood by each relevant employees.	A	2 contracts were seen in function of the trails. They work from customer to supplier - so there are contracts on both sides - difference between Sales and Purchase: issues regarding price - volumes - duration. There are no further clients requirements except for 1 client on the frequency of analysis. If a new supplier is used - they use a "cahier de charge" version 3/12/2024.

N°	Reference	IFS Broker requirement	Evaluation	Explanation
35	4.1.2	Changes of existing contractual agreements shall be documented and communicated between the contract partners.	B	Deviation : For suppliers that are GFSI-certified but not IFS-certified, there is no agreement regarding the obligation to report in the event of certificate revocation. For IFS-certified suppliers, the company is automatically notified. No such suppliers at this time.
36	4.1.3	Specific quality and safety requirements of customers shall be communicated to and understood by the supplier and/or service provider of the company.	A	
37	4.2.1	Specifications shall be available and in place for all products. They shall be up to date, unambiguous and in compliance with legal requirements of the destination country(ies) and also with customer requirements.	A	
38	4.2.2	KO n° 3: The customer specification shall be complied with.	A	Specifications of supplier V.A. rabbit organs 14/11/2019 Specifications of customer S. - product pig lungs version 2/5/2024 - signed 17/5/24.
39	4.2.3	Where required by customers, product specifications shall be formally agreed.	A	
40	4.2.4	There shall be a procedure for the creation, the modification and approval of specifications for all products and parts of the services, which shall include the preliminary acceptance of the customer, if specifications have been agreed with customers.	A	
41	4.3.1	A procedure for product development shall be in place for all own and customer branded products, which takes into account the risk assessment principles (and HACCP system, according to Codex Alimentarius, for food products), including food fraud. The procedure shall ensure that all existing and new products are designed to meet legal and customer requirements. This procedure shall also take into account patents, if applicable.	NA	Effective product development procedure is not applicable
42	4.3.2	The company shall take over responsibility for product formulation, manufacturing processes, process parameters and the fulfilment of product requirements. The above parameters shall be established and ensured by factory trials and/or product testing.	NA	Effective product development procedure is not applicable
43	4.3.3	Where relevant, the company shall ensure that shelf life tests or adequate processes have been carried out and consideration given to product formulation, packaging, manufacturing and declared conditions, to establish minimum durability of the product.	NA	Effective product development procedure is not applicable

N°	Reference	IFS Broker requirement	Evaluation	Explanation
44	4.3.4	In relation to food product development, the company shall ensure organoleptic assessments are undertaken and results of these assessments are reviewed and acted upon.	NA	Effective product development procedure is not applicable
45	4.3.5	A process shall be in place to ensure that labelling of all existing and new products complies with current legislation of destination country and customer requirements.	NA	Effective product development procedure is not applicable
46	4.3.6	Recommendations for preparation and/ or use of the products shall be established. Where appropriate, recommendations for use shall relate to consumer satisfaction and consumer safety. Where specified, customer requirements shall be included.	NA	Effective product development procedure is not applicable
47	4.3.7	If the product development is predefined by the customer, the company shall ensure that all defined product requirements are met.	NA	Effective product development procedure is not applicable
48	4.3.8	The progress and results of product development shall be properly recorded. Records relevant for product safety, legality and quality shall be available at the company.	NA	Effective product development procedure is not applicable
49	4.4.1	The company shall control purchasing processes to ensure that all sourced products and services, which have an impact on product safety and quality, conform to requirements.	A	
50	4.4.2	There shall be a procedure for approval and monitoring of suppliers and service providers.	A	The procedure for approval and monitoring of suppliers and service providers is implemented "Algemeen bedrijfsbeleid en processen" en the evaluation is described in "Leveranciersbeoordeling".
51	4.4.3	The approval and monitoring procedure shall be based on hazard analysis and assessment of associated risks and shall contain clear assessment criteria such as: - audits, - certificates of analysis, - supplier reliability and complaints (including fraud), as well as - required performance standards	A	Purchasing processes are controlled via supplier selection procedure to ensure that all sourced products and services, which have an impact on product safety and quality, conform to requirements. When working with new suppliers a questionnaire must be filled in and a GFSI certificate is asked. The approval and monitoring procedure is risk-based and includes clear criteria : GFSI, SQA and in case of no GFSI, the customer is informed. Seen for the suppliers linked to the trails and services (transport) eg supplier C of Switzerland - supplier V.A. of Belgium.

N°	Reference	IFS Broker requirement	Evaluation	Explanation
52	4.4.4	The supplier of the product shall be certified against IFS Standard or any other GFSI recognized Standard covering the respective scope of activity. Exceptions can only be made if the customer is expressively accepting other conditions.	A	Customers don't ask GFSI certificates - if a supplier is not certified, a questionnaire is filled in - seen for supplier C of Switzerland who was previously certified but because of new address a new audit will be done in August 2026 - questionnaire seen for this supplier dd 20/2/24 .
53	4.4.5	The company shall have a (internal or external) risk based system in place, to monitor the sourcing areas of purchased products.	A	
54	4.4.6	An assessment of suppliers and service providers shall be made regularly to identify and control risks. There shall be a record of all reviews and actions taken as a consequence of the assessment.	A	Supplier approval on 27/2/2026 - Suppliers are classified in A-B-C classes: there were 3 B and 2 C suppliers but no specific actions are taken if there are no Q issues. 1 C suppliers isn't a supplier anymore. In case of food safety issues - there is an analysis trend linked to it and for customer L this can lead to an audit on site at the supplier.
55	4.4.7	The purchased products shall be checked in accordance with the existing specifications and, risk based, with their authenticity. The schedule of these checks shall, as a minimum, take into account the following criteria: product requirements and supplier status (according to its assessment).	A	
56	4.4.8	In case of customer branded products, a supplier approval system shall exist for product suppliers, which is in accordance with customer requirements.	NA	No costumer branded products
57	4.5.1	The company shall ensure that for imported products, own or customer branded products, detailed specifications exist for all packaging material which could have an influence on the product. They shall comply with the applicable legislation of the destination country(ies) of the product.	A	No own brand only from 1 supplier import is Switzerland - DOC PE foil blue 17/10/2024 and for PE cover blue dd 19/9/2024.
58	4.5.2	Where packaging material could compromise product safety of purchased products, declaration of conformity shall be provided by suppliers confirming compliance to legislative requirements. In the event that no specific legal requirements are applicable, evidence shall be available, to demonstrate that packaging material is suitable for use.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
59	4.5.3	Where a change of packaging is required by the customer or legislation, the company shall ensure the packaging is controlled by the supplier and that product meets legal and/or customer requirements. The use of correct packaging shall be regularly checked and checks shall be documented by the supplier. The company shall ensure these checks are undertaken.	A	
60	4.5.4	Where a change of product labelling is required by the customer or legislation, the company shall ensure the labelling of the product is amended by the supplier to meet the requirements. Labelling information shall be legible, indelible and shall comply with agreed customer product specifications (including e.g. shelf life). Labelling shall be checked regularly and checks shall be documented.	A	
61	4.6.1	KO n° 4: A traceability system shall be in place which enables the full identification of products. The labelling of the products shall be carried out in a way to allow full traceability. The traceability system and related records, shall ensure full traceability from the supplier (defined to batch quantity) until the delivery to the customer.	A	ERP packet Odoo is used for traceability. Purchase order is linked to sales order - batch number is these of the supplier. 2 trails are done and found complaint 1/ Trail 1: rabbit organs and carcasses = 1 to 1 product (1 supplier - 1 customer) - loaded on 5/1/2026 - PO 7145 from supplier VA - 883.5 kg organs and 1132 kg carcasses were delivered to customer HH received on 6/1/2026 SO 2386. 2/ Trail 2: pig lungs = 1 to 1 product - loaded 18/2/2026 - PO 7918 from supplier C. - 5246 kg delivered to customer S. received 19/2/2026.
62	4.6.2	The traceability system shall be tested on a regular basis—at least annually and each time the traceability system changes. The test shall verify upstream and downstream traceability (from the Broker's supplier through to their customer (including logistics service providers), and vice versa), including quantity checking. Test results shall be recorded.	A	There are 2 tests per year of which 1 in combination with the recall 1/ 9/10/2025 - in combo with recall : from supplier to customer: product was small animal meat - supplier C. - fictive problem antibiotics - 5/3/2026 - from customer to supplier - beef masks - supplier D.R. - fictive problem temperature too high - 23/3/2026 2/ 9/10/2025 - from supplier to customer on 30/9/2025 on chicken gizzards - from customer to supplier 26/9/2025 on beef lungs Both done in 2 directions : upstream and downstream. Only 10 minutes for traceability exercise.
63	4.6.3	For own and customer branded products, the traceability system shall ensure full traceability from the last processing step of the product until delivery to the customer.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
64	4.6.4	If required by the customer, the company shall ensure that the supplier has identified samples representative for each manufacturing lot, has stored them appropriately and has kept these until their expiration date or, if required, for a longer period. The company shall obtain and retain a list of all manufactured lots covered by the broker services.	NA	A list of all manufactured lots covered by the broker services is retained. Samples are not required by customer and are stored appropriately and until at least expiration date products.
65	4.7.1	The responsibility for food fraud vulnerability assessment and mitigation plan shall be clearly defined. Those responsible shall have the appropriate specific knowledge and expertise, and have the full commitment from the senior management.	A	
66	4.7.2	A documented food fraud vulnerability assessment shall be undertaken on all purchased products (including packaging), 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.	B	Food fraud procedure 2.4 dd 5/3/2026. A vulnerability assessment has been carried out and documented in doc 8 food fraud analyse - last review on 13/4/2026. The company has not identified fraud-susceptible products / product groups. Deviation : new supplier Abattoir de Limoges is not included in the food fraud vulnerability assessment. A "B score" is given because only 1 from 52 suppliers was missing.
67	4.7.3	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	A mitigation plan is developed and documented in doc 8 including the methods of control and monitoring. The criteria are: origin - GFSI certificate - chance and impact: R level. All products are low cost products so no big changes to fraud. End score is level A-B-C-D-E from very high to very low risk - all suppliers/products have score D or E = low to very low level. There are no mitigation measures needed.
68	4.7.4	The food fraud vulnerability assessment shall be regularly reviewed, at least annually, and / or when significant changes occur. If necessary the food fraud mitigation plan shall be revised / updated.	A	Last done on 13/4/2026.
69	4.7.5	The company shall ensure that suppliers have performed and documented a food fraud vulnerability assessment on fraudulent activities and have implemented a food fraud mitigation plan to control the identified risks.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
70	4.8.1	Where the company contracts a third-party transport and/or storage service provider, all the relevant requirements to ensure product safety and quality (including product defense) shall be clearly defined in the respective contract or the service provider shall be certified against IFS Logistics or any other GFSI recognized Standard covering the respective scope of activity.	C	There are 6 external transporters. There are only transporters who work with subcontractors that La Cantina is aware of. It is also included in the transport agreement version 3 dd 27/03/2023: seen for Transport HD (signed 19/02/2026) - Vriesoord (signed 19/02/2026). Deviation : 1. During the annual traceability exercise, temperature logs for the relevant trip are also requested from the carrier. However, since the last three exercises have each involved the same carrier and one other carrier, temperature data has not yet been requested from the other three carriers; 2. Temperature data was requested from carrier T. for the trip on 26/09/ 2025, but only the set temperature was recorded, not the actual temperature.
71	4.8.2	If the company has its own storage area and/or own transportation services and would like to include them into the scope of the IFS certification, then these processes shall be certified according to IFS Logistics (combined audit with IFS Logistics checklist), unless the customer has accepted other conditions.	NA	No own transport or storage
72	5.1.1	KO n° 5: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover at least all requirements of this IFS Standard. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks.	A	The internal audits are conducted conform a program full 1/year. The internal audit program covers all requirements of the IFS Broker. All processes are identified as same level and no specific critical.
73	5.1.2	Internal audits of activities which are critical to product safety, specifications and own services shall be carried out at least once a year.	A	Done by external consultant on 23/10/2025 comments were: document list not complete.
74	5.1.3	The auditors shall be competent and independent from the audited department.	A	
75	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	
76	5.2.1	There shall be product analyses/testing procedures ensuring that all specified product requirements are met, including legal requirements and specifications. Microbiological, physical and chemical analyses required for that purpose shall be performed internally and/or subcontracted.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
77	5.2.2	KO n° 6: Where special analyses are demanded by the customer, these shall be defined in a testing plan and performed according to the defined requirements. Test results shall be available at the company site.	A	Following special analysis were demanded: there is 1 customer who had special demands about the analyse plan: he asks 1 analyse (chemical (C) /product/year for the following parameters : protein, fat content, ash content, moisture content and for beef liver, also Cu. Seen analysis of 17/4/2026 for pig lungs, chicken stomach, chicken liver, beef liver
78	5.2.3	Analyses, which are relevant for product 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	The laboratory is appointed by the supplier (all products goes from supplier to customer)
79	5.2.4	Based on hazard analysis and assessment of associated risks, a product sampling program shall be implemented, which covers all purchased products and broker services. The test results shall be documented.	A	The reports are based on supplier requirement.
80	5.2.5	Results of analysis shall be evaluated promptly. In case of any unsatisfactory results, the company shall assess the significance of these results, shall inform the customer accordingly and appropriate corrective measures shall always be implemented. The analytical results shall be reviewed regularly in order to identify trends. In the event that trend analysis indicates potential issues which may occur, the company shall take corrective actions.	A	
81	5.2.6	Based on any internal or external information on product risks which may have an impact on product 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	
82	5.3.1	As part of the company's incident management procedure (crisis management system), there shall be an assurance that the supplier or service provider has systems in place which identify and control non-conforming products. Strong quarantine (blocking / hold) procedures are in place in the event that a non conforming product is identified.	A	Incident management is described in the document: "Productkwaliteit en veiligheid management "

N°	Reference	IFS Broker requirement	Evaluation	Explanation
83	5.3.2	If products are subject to a hold and release procedure, a procedure shall be defined and effectively implemented, to ensure compliance with product requirements prior to release.	A	
84	5.4.1	A system shall be in place for the management of product complaints.	A	Complaints are recorded in helpdesk Odoo - seen from 5/05/2025 - 5/05/2026: 896 records - top 3: foreign materials (714) and spoiled product. Complaints about foreign objects - trends are made/supplier and these who had the most foreign materials were audited together with customer L. eg audit supplier M. 13/11/2024 - action plan 15/1/2025; supplier V. (most of complaints foreign bodies/kg delivered) will be audited in 9/2026. In 2025 4 audits done. Seen audit supplier L. 7/2025. Examples of complaints are seen eg 23/4/2026 client L. and supplier P. - meat of 1 crate of spoiled meat. eg client S. delivery too late 2/2/2026.
85	5.4.2	All complaints shall be assessed by competent staff. Where it is justified, appropriate actions shall be communicated to the supplier or service provider and shall be taken as soon as possible.	B	Deviation : Complaints are logged in the Odoo system, but the timeline for further handling of the complaints is not clear. Complaints are responded to clients via email and complaints to suppliers and carriers are sent via email. The dates on which actions were taken are not always recorded in the ERP system, so the timeline is unclear
86	5.4.3	Complaints shall be analysed with a view to implementing preventive actions which avoid the recurrence of the non-conformity.	A	
87	5.4.4	The results of complaint data analysis shall be made known to the relevant responsible persons and to the senior management.	A	
88	5.5.1	A documented procedure shall be defined for management of incidents and of potential emergency situations that impact product 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, if necessary.	A	
89	5.5.2	KO n° 7: There shall be an effective procedure for the withdrawal and recall of all products, which ensures that involved customers are immediately informed. This procedure shall include a clear assignment of responsibilities.	A	The procedure for product withdrawal and recall 2.7.6, includes all requirements. Since the last audit there were no recalls.

N°	Reference	IFS Broker requirement	Evaluation	Explanation
90	5.5.3	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	
91	5.5.4	The feasibility, effectiveness and timeliness of implementation of the withdrawal procedure shall be subject to regular internal testing, carried out at least once a year. This test shall be carried out in a manner to assess the effectiveness of implementation and operation of the procedure.	A	
92	5.6.1	A procedure shall exist for the management of all non-conforming products.	A	The procedure for managing non-conforming products 2.8 include all requirements. QA- CEO is authorised for releasing products.
93	5.6.2	The procedure for the management of non-conforming products shall include, as a minimum: - hazard analysis and assessment of associated risks, - isolation/quarantine procedures, - product identification (e.g. labelling), - decision about the further use (e.g. release, rework/post treatment, blocking, quarantine, rejection/ disposal), - information about process chain, - clearly identified staff and supplier and/or service provider responsibilities.	A	
94	5.6.3	The rules of the procedure for the management of non-conforming products shall be understood by all relevant employees.	A	
95	5.6.4	Where non-conformities are identified, the company shall ensure that immediate corrections shall be carried out by the responsible supplier, manufacturing site and/or service provider, so that product requirements are complied with.	A	Linked to complaints (database about foreign materials). Suppliers responsible for the highest numbers are or will be audited.
96	5.6.5	Finished products (including packaging) out of specification shall not be placed into the market under the label concerned unless a written approval of the brand owner is available.	NA	No brand product
97	5.7.1	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. This may include a root cause analysis.	A	

N°	Reference	IFS Broker requirement	Evaluation	Explanation
98	5.7.2	KO n° 8: 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	Action plan is made of deviations from internal and external audits and management review. Date- origin - action- responsible - deadline and status are mentioned in the list and effectiveness is stated in the MR. Seen for the internal audit and management review. Total of 8 corrective actions for 2025-2026. Seen NC's from FAVV inspection.
99	5.7.3	The performance of the implemented corrective actions shall be documented and the effectiveness shall be checked.	A	
100	6.1	The company shall ensure that suppliers' responsibilities for product defense are clearly defined.	A	The suppliers responsibilities for product defense are clearly defined within the supplier requirements. Food defense requirements are integrated in transport agreements.
101	6.2	The company shall ensure that suppliers and logistics service providers have performed and documented a product defense hazard analysis and assessment of associated risks. Based on this assessment and legal requirements the supplier/service provider shall implement a product defense plan to mitigate identified risks.	A	Food defense risk analysis doc. 7 2021 - reviewed 6/3/2025.

Annex to the IFS Audit Report

List of key participants

Audit participants					
Name	**Position**	**Opening meeting**	**On-site evaluation**	**Documentation review**	**Closing meeting**
Jonas Van Daele	logisitic commercial quality	X	X	X	X
Emilie Fernandez	consultant	X	X	X	X