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<b>Entrance and purpose</b>	<p>This document contains entire certification process and EBS logo and certification usage. This document is public and valid for interesting parties who are willing to cooperate or actually cooperate with EBS, also for entities that are certified by EBS. The Certificate is public and EBS ownership, which witnesses that the organisation fulfils certain standard demands and requests. While the certification is public, any one reserves the right to verify the process and its validity.</p> <p>Every Certificate is issued due to a series of procedures from EBS, but this document (procedure) describes its key steps.</p>
<b>Audit Process:</b>	
<b>Term and Defination</b>	<p>Opportunity for improvement (OFI).</p> <p>Where the auditor feels that there is a potential non-conformity but cannot provide objective evidence to prove it (for guidance only)</p> <p>CAR Corrective Action Request. Written notification to a Client of non-compliance identified during an audit. These will be classified either major or minor non-conformity.</p> <p>Minor non-conformity</p> <p>Non-conformity (non-fulfilment of a requirement) that does not affect the capability of the management system to achieve the intended results.</p>

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	<p>Major non-conformity Non-conformity (non-fulfilment of a requirement) that affects the capability of the management system to achieve the intended results.</p> <p>Note: Non-conformities could be classified as major in the following circumstances: — if there is a significant doubt that effective process control is in place, or that products or services will meet specified requirements; a number of minor non-conformities associated with the same requirement or issue could demonstrate a systemic failure and thus constitute a major non-conformity.</p> <p>Root cause analysis (RCA) A root cause is a factor that caused non-conformity and should be permanently eliminated through process improvement. Root cause analysis is a collective term that describes a wide range of approaches, tools, and techniques used to uncover causes of problems e.g. 5 Whys is an iterative interrogative technique used to explore the cause-and-effect relationships underlying a particular problem. The primary goal of the technique is to determine the root cause of a defect.</p>
<b>Audit Criteria</b>	Standard on Auditing and Customer Management system documentation created by and defined processes.
<b>Scope of the audit</b>	The objective of the audit in to assess the intent, implementation, operation and effectiveness (if any) of the management system (s) to demonstrate compliance with relevant standards and other related business requirements. This audit covers the processes identified in the visit plan and within the three-year program. The verification will be carried out at the place (s) indicated in the visit plan
<b>Objectives of the audit</b>	<ul style="list-style-type: none"> <li>- To confirm that the management system conforms with the requirements of the auditing standard and any statutory, regulatory and contractual requirements that are applicable;</li> <li>- To confirm that the organisation has effectively implemented the planned management system;</li> <li>- To confirm that the management system is meeting its specified objectives</li> <li>- Reviewing the appropriateness of the standard requirements and deficiencies, reporting on opportunities for improvement</li> </ul> <p>Details for Objectives see F 10-09, for example of Objectives the Surveillance audit: Surveillance audits are on-site audits, but are not necessarily full system audits, and shall be planned together with the other surveillance activities so that the certification body can maintain confidence that the client's certified management system continues to fulfil requirements between recertification audits. Each surveillance for the relevant management system standard shall include:</p> <ul style="list-style-type: none"> <li>a) Internal audits and management review;</li> <li>b) A review of actions taken on nonconformities identified during the previous audit;</li> </ul>

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	<p>c) Complaints handling;</p> <p>d) Effectiveness of the management system with regard to achieving the certified client's objectives and the intended results of the respective management system (s);</p> <p>e) Progress of planned activities aimed at continual improvement;</p> <p>f) Continuing operational control;</p> <p>g) Review of any changes;</p> <p>h) Use of Logo and/or any other reference to certification.</p>
<p><b>Procedures for Management Systems Certification</b></p>	<p>The important steps of the certificate process: Application form Application is a form completed by the client to which applies a certain service.</p> <ul style="list-style-type: none"> <li>- Review of Application and Contract This process is reviewed by us to determine our possibilities for the realization of the request applied by the client. The client is informed in advance and if he agrees with our service, he signs a contract.</li> <li>- Project for Realization, Contract and Payment Process</li> <li>- Stage 1 Audit (Of Site/ ON Site / Online) Site verification as per the standard guidelines After planning or closing nonconformities, proceed to stage 2. See details of nonconformities below.</li> <li>- Stage 2 Audit (ON Site / Online) In this certification stage, our auditors make the assessment to verification for each point of the standards to prove that the organization has implemented.</li> <li>- Closed Non-conformity, if have. See details of nonconformities below.</li> </ul> <p>During the process there may be discrepancies or nonconformities from the required results or based on standards, which should be improved by the client and the process repeated partially or completely.</p> <ul style="list-style-type: none"> <li>- Follow-up / Special audit, if necessary, before or after issued certificates If after the completion of the process or after the issuance of the certificate, the client has changed (address, production methodology, etc.) then we must carry out a special control. For this, the company must inform in advance.</li> </ul>
<p><b>The Certificate:</b></p>	<ul style="list-style-type: none"> <li>- Issued Certificates Issuance of the certificate is valid for 3 years, but if during the surveillance audit the results are satisfactory. Certificate verification can be done in the office or directly on the official website. <a href="http://www.ebscontrol.com">www.ebscontrol.com</a></li> </ul> <p>The Certificate: Printed version of the electronic form certificate be considered as a copy for business purposes. After an audit for any change in</p>

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	<p>scope or others, a new certificate is issued by EBS. If have a change in this certificate, the certificate remained invalid, this document is certificate issued based on EBS Procedures and remains the property of EBS. The certificate is issued by Accredited Body: EBS Registrars LLC, 400 Rella Blvd. St. 207-298, 10901, Montebello, New York, USA, Key Location: EBS Exzellenz BewertungsSysteme GmbH, Winterstraße 2a, 50354 Hürth, Köln, Germany</p> <p>Certification cycle is three years, and remains valid subject to satisfactory annual surveillance audits.</p> <p><b>- First Surveillance Audit</b> To continue the validity of the certificate requires an annual surveillance audit.</p> <p>The first surveillance audit is usually conducted 6-12 months after the initial issuance of certification and serves as a way to ensure that the organization continues to meet the requirements of the standard and is maintaining its system. Typically, companies choose an initial audit every 12 months before the surveillance audit date. If the surveillance audit date passes, it is automatically declared invalid.</p> <p><b>- Second Surveillance Audit</b> To continue the validity of the certificate requires annual surveillance audit to re-certification.</p> <p>The second surveillance audit is similar to the first surveillance audit, but takes place one year after the first surveillance audit, according to the date set for surveillance audit 2, and serves to verify whether the organization continues to meet the requirements of the relevant standard. However, there may be some additional elements depending on the progress made since the first surveillance audit. The second satisfactory surveillance audit concludes the 3-year cycle of certification validity.</p> <p><b>- Re-Certification</b> After completing the 3-year cycle, the recertification process continues for the next 3 years. Continuing from stage 2, first and second surveillance as explained above. The recertification audit (stage 2) must be carried out 2 months before the expiry of the initial certificate.</p>
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<b>Closed Non-conformity and Certification is recommended</b>	<p>Any inadequacy with the requirements of the respective standard it is called non-conformity. They can be small (minor), large (major) or critical</p> <p>Minor non-conformities can be corrected easily and don't have impact on how the process or Managing system flows.</p> <p>The Certificate is issued only when the client has made a plan to remove one or more minor non-conformities. Control and verification about the correction and removal of minor non-conformities will be from certification body at next audit.</p> <p>At stage 1 if the client has non-conformities such as Policy Definition, Objectives, internal audit report and the carrying out the management review, it will not be possible to proceed to Stage 2.</p> <p>major non-conformities at Stage 2 can be non-conformities that do not comply with policies, objectives and client demands:</p> <p>If the non-conformity is major, the client should plan to correct them and execute them. planning, closing and efficiency of the process must be 2 months before the certificate is issued. EBS Certification body can give extra one month time and after that time can automatically terminate the certification process if correction of major non-conformities at next audit fails to fulfil them.</p> <p>If the client executes corrective actions as it is described and detailed by Lead auditor, the verification will be held at next yearly audit. If even annually review major non-conformities are found (others than last review), same procedure will take in place.</p> <p>After Follow up/ On site audit, the auditor can recommend that a Certificate can be issued.</p>
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<b>Audit Result for Lead Auditor,</b> <b>Reason:</b>	<p><b>Certification is recommended</b></p> <p>The Management System are complies requirements of the standard, Lead Auditor is pleased to put forward a recommendation for issuance of certificate. <b>Planned date of next audit:</b></p>
	<p><b>Reason:</b> <b>Follow-up audit (off-site)</b></p> <p>The Management System complies with the requirements of the standard with exception of MINOR non conformities: Number of the Observer or MINOR non conformities:_____</p> <p>The recommendation for Certification from Lead Auditor with be upon off-site verification of closure of all issues, the NC closure need to be submitted along with the Corrective Action Plan F 10-13 and objective evidence two weeks from the stage 2 audit but not later than two months from the date of Stage 2 audit. If all non-conformances are not closed within two months, a full reassessment may be required.</p> <p><b>Plan date:</b></p>
	<p><b>Reason:</b> <b>Follow-up audit (on-site)</b></p> <p>The management of the system is documented and implemented according to the requirements of the standard, however, there is _____Major non-conformity. Evidence MAJOR: non conformities, -the Lead auditor will realize one Follow-up audit (on-site), will be scheduled to allow for on-site verification and closure of all issues within two months from the date of Stage 2 audit. If all non-conformances are not closed within two months, a full reassessment may be required..</p> <p><b>Plan date of evidence:</b></p>
	<p><b>Reason:</b> <b>Certificate Not-recommendation</b></p> <p>Follow-up Audit Stage 2, it is necessary to demonstrate the efficient operation of the management system and the closure of all not-conformity and inconveniences of risk.</p> <p>To progress your application for process of the certification, please respond to each non-conformances, with a plan showing proposed actions, timescales and responsibilities for resolution, not later than six months, from the preliminary audit Stage-2.</p> <p>The organization should consider the root cause of the non-conformance and the potential for related issues in other parts of management system, and the cost of the audit.</p> <p>With the audit satisfied by the audit, the lead auditor will prepare a new F 10-15 report and recommend the issuance of the certificate.</p> <p><b>Organization Plan date:</b></p>

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<b>Certification issues</b>	For each certification audit and re-audit, the Lead Auditor shall submit to the certification body as part of the audit report the certification recommendation for recommendation or rejection for certification or recertification.
<b>Lead Auditors approval / rejection of certification F 10-09</b>	<p>The Lead Auditors recommendation shall be based upon the auditors Management System meeting the following criteria:</p> <p>Management Systems:</p> <p>For a recommendation, to certificate an operator with a newly introduced or re-audited management system, the following degree of development or maintenance must have been achieved;</p> <p>a) To be certified an organisation has to demonstrate that the management system functions and the various control mechanisms are properly operational. In practice this means in particular that:</p> <ul style="list-style-type: none"> <li>* The management system has been operational for a minimum of three months;</li> <li>* The internal audit system is fully operational and can be shown to be effective;</li> <li>* One management review has been conducted.</li> </ul> <p>b) A certificate can only be issued or re-issued if, in particular:</p> <ul style="list-style-type: none"> <li>* any non conformities identified have been addressed and any major non conformities have been eliminated;</li> <li>* The certification body has justified confidence that all provisions in the standard have been met, and in particular that provision for compliance with the organisation's policy objectives and standard requirements is effective.</li> <li>* All staff has been made aware of the organisation's policy objectives and standard requirements.</li> <li>* All key staff (those involved in managing standard requirements) have undersigned a training needs analysis, and have received training accordingly.</li> </ul>
<b>Review of Lead Auditors recommendations</b>	<p>The EBS shall Review the lead auditors report and associated material along with the reasons for the recommendation/rejection certification of a client, and sign it. For agreement of approval or rejection to the certification committee for them to endorse. A Committee Review may be required if the EBS Representative does not have the scope approval for the certification.</p> <p>The EBS General Manager can authorize the EBS Manager representative to approve for certifications, or use own electronic signature.</p>
<b>Decision in Relation to the Certification Function</b>	<p>Decision in Relation to the Certification Function</p> <p>The certification approver /committee shall review each certification audit or re-audit process, the reports, and any relevant material and endorse the recommendation for approval or rejection. The approver (committee) shall grant approval for a certificate of Approval providing that:</p> <ul style="list-style-type: none"> <li>* The information provided by the audit team is sufficient with respect to the certification requirements and the scope for certification;</li> </ul>



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	<p>* For any major non-conformities, it has reviewed, accepted, and verified the correction and corrective actions;</p> <p>* For any minor non-conformity it has reviewed and accepted the client's plan for correction and corrective action.</p> <p>The approval pack will contain copies of (see page 1)</p> <p>If the organization (client) is not able to verify the implementation of corrections and corrective actions of any major nonconformity within 2-3 months after the last day of stage 2, the certification body shall conduct another Audit (special Audit) prior to recommending certification.</p> <p>The first three-year certification cycle begins with the certification decision. Subsequent cycles begin with the recertification decision. Certification cycle, see above.</p> <p>Each Certificate carry a unique identification number. Details of each certificate used, cancelled or destroyed shall be recorded in a Certificate Register, as well as will be public on the official website.</p> <p>The EBS shall send a certificate copy by e-mail and by post (if needed) at the address specified by the client.</p> <p>A copy of the Certificate shall be retained on the Client file.</p>
<b>Suspending, withdrawing or reducing of the scope of certification</b>	<p>The EBS shall suspend certification in cases when:</p> <ul style="list-style-type: none"> <li>• The client's certified management system has persistently failed to meet certification requirements, including requirements for the effectiveness of the management system;</li> <li>• The certified client does not allow surveillance or recertification audits to be conducted at the required frequencies;</li> <li>• The certified client has voluntarily requested a suspension.</li> <li>• The client/certificate holder is formally informed in writing about the failure of compliance to conditions and asked to detail corrective action.</li> <li>• If the client refuses to respond to correct the failure of non-compliance to the above conditions, then the EBS Representative shall inform the client by letter that the certificate may be suspended initially for 6 months and after 6 months the client is informed that the certificate is cancelled and would the client return the certificates and cease to use and distribute any literature, stationary, etc., referencing the certificate of EBS Certification Body Logo/symbol.</li> </ul> <p>Under suspension, the client's management system certification is temporarily invalid.</p> <p>EBS shall restore the suspended certification if the issue that has resulted in the suspension has been resolved. Failure to resolve the issues that have resulted in the suspension in a time established by the certification body shall result in withdrawal</p>






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	<p>or reduction of the scope of certification.</p> <p>EBS shall reduce the scope of certification to exclude the parts not meeting the requirements, when the certified client has persistently or seriously failed to meet the certification requirements for those parts of the scope of certification. Any such reduction shall be in line with the requirements of the standard used for certification.</p>
<b>Non-accredited certificates</b>	<p>EBS shall not issue any non-accredited certificates in the scopes for which they hold EBS accreditation. Where accreditation only covers part of an IAF EA scope (i.e. limited scope) then EBS can issue non-accredited certificates for activities falling outside of the limitation.</p> <p>Non-accredited certificates can be issued for new scope areas where EBS is working towards accreditation. However, once the accreditation is granted, EBS is required to take appropriate action to transfer the previously issued non-accredited certificates to accredited ones within 30 days. These actions may require EBS to carry out a review and additional validation activities of each certificate before confirming its accredited status.</p>
<b>Instruction fo EBS Logo and AB Logo on certificates</b>	<p>The Logo and logo shall always be used in conjunction with the Client's name and have the certificate number adjacent to it.</p> <p><b>Reference to certification and use of marks</b></p> <ul style="list-style-type: none"> <li>- EBS will have rules governing any management systems third party mark that it authorizes certified clients to use. These rules will assure, among other things, traceability back to EBS. There will be no ambiguity in the mark or the accompanying text, as to what has been certified and which certification body has granted the certification. This mark will not be used on a product or product packaging, or in any other way that may be interpreted as denoting product conformity.</li> <li>- EBS will not permit its marks to be applied to laboratory tests, calibration or inspection reports or certificates.</li> <li>- The EBS Certification body shall have rules governing the use of any statement on product packaging or in accompanying information that the certified client has a certified management system. Product packaging is considered as that which can be removed without the product disintegrating or being damaged. Accompanying information is considered as separately available or easily detachable. Type labels or identification plates are considered as part of the product. The statement shall in no way imply that the product, process or service is certified by this means. The statement shall include reference to: <ul style="list-style-type: none"> <li>— identification (e.g. brand or name) of the certified client;</li> </ul> </li> </ul>

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<p>Logo in FSMS Certificate, Based on Standard ISO 2203-1:2022</p>	<p>— the type of management system (e.g. quality, environment) and the applicable standard; — the certification body issuing the certificate.</p> <p>a) The EBS and Accreditation Body logo shall only be displayed together on all issued certificates.</p> <p>(b) The Logo may be reproduced in any size or single colour provided the configuration is strictly adhered to, including the frame.</p> <p>(c) The Logo may be used on stationery, such as headed letter paper and advertising brochures, and only in connection with the International Quality System Standard scope of supply listed on the certificate.</p> <p>(d) The Logo shall not be used on flags, buildings, vehicles, packaging, directly on products, nor on promotional products such as calendars, diaries, coasters, etc.</p> <p>(e) The Logo shall not be used in any way to imply product approval, or on documentation such as test certificates and certificates of conformity.</p> <p>(f) The certificated Client shall, upon reasonable notice, discontinue any use of the Logo which is considered to be unacceptable to the EBS.</p> <p>(g) Upon termination of the certification, for whatever reason, the Client shall discontinue all use of the Logo immediately.</p> <p>(h) The accreditation body (AB) logo cannot be used in any way by the certified client.</p> <p>Based on Standard ISO 2203-1:2022 point 8.3, The EBS as certification body shall not authorize the use of the FSMS certification mark on the product nor the product packaging. In the context of this document, product packaging referred to in ISO/IEC 17021-1:2015, 8.3, shall cover all product packaging, both primary packaging (which contains the product) and any outer or secondary packaging.</p> <p>Based on Standard ISO 2203-1:2022 point 8.4, The EBS as certification body shall not permit the use of any statement on product packaging that the client has a certified FSMS. This includes all product packaging, both primary packaging (which contains the product) and any outer or secondary packaging.</p>
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<p>Logo forms that can be used, after certification, e.g</p>	<p>EBS Logo:</p>  <p>This logo should not be used by customers or unauthorized parties.</p> <div data-bbox="412 396 1019 508">  <p><b>Certification</b></p> <p>ISO 9001:2015    No:123-123-123456</p> </div> <div data-bbox="412 583 1149 808">  <p><b>Certification</b></p> <p>QMS ISO 9001    No:123-123456  EMS ISO 14001    No: 123-123456  OHSMS ISO 45001    No: 123-123456  FSMS ISO 22000    No: 123-123456</p> </div>
<p>Feedback</p>	<p><b>COMPLAINTS AND APPEALS</b></p> <p>Contact EBS offices</p>

Organization (Client) has understood and approves:

Name:

Signature:

Date:

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## ANNEX

### This document includes:

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	QMS Calculation of audit time and risk	Page 13 To 15
	EMS Calculation of audit time and risk	Page 15 To 18
	OHSMS Calculation of audit time and risk	Page 18 To 21
	ISMS Calculation of audit time	Page 22 To 23
	FSMS Calculation of audit time	Page 23 To 25
	IMS Calculation of audit time	Page 25 To 28
	IAF Code Table for US SIC, NACE Code and Technical cluster	Page 29 To 31
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### **CALCULATION OF AUDIT TIME AND LEVEL RISK**

QMS ISO 9001

EMS ISO 14001

OHSMS ISO 45001

ISMS ISO 27001

FSMS ISO 22000

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## ISO 9001:2015 QMS CALCULATION OF AUDIT TIME

Source: IAF MD 5:2023 and ISO 17021-3

AND OTHERS STANDARDS (THE STANDARDS BELOW ARE NOT INCLUDED)

**Table QMS 1 – Quality Management Systems Relationship between Effective Number of Personnel and Audit Time (Initial Audit only)**

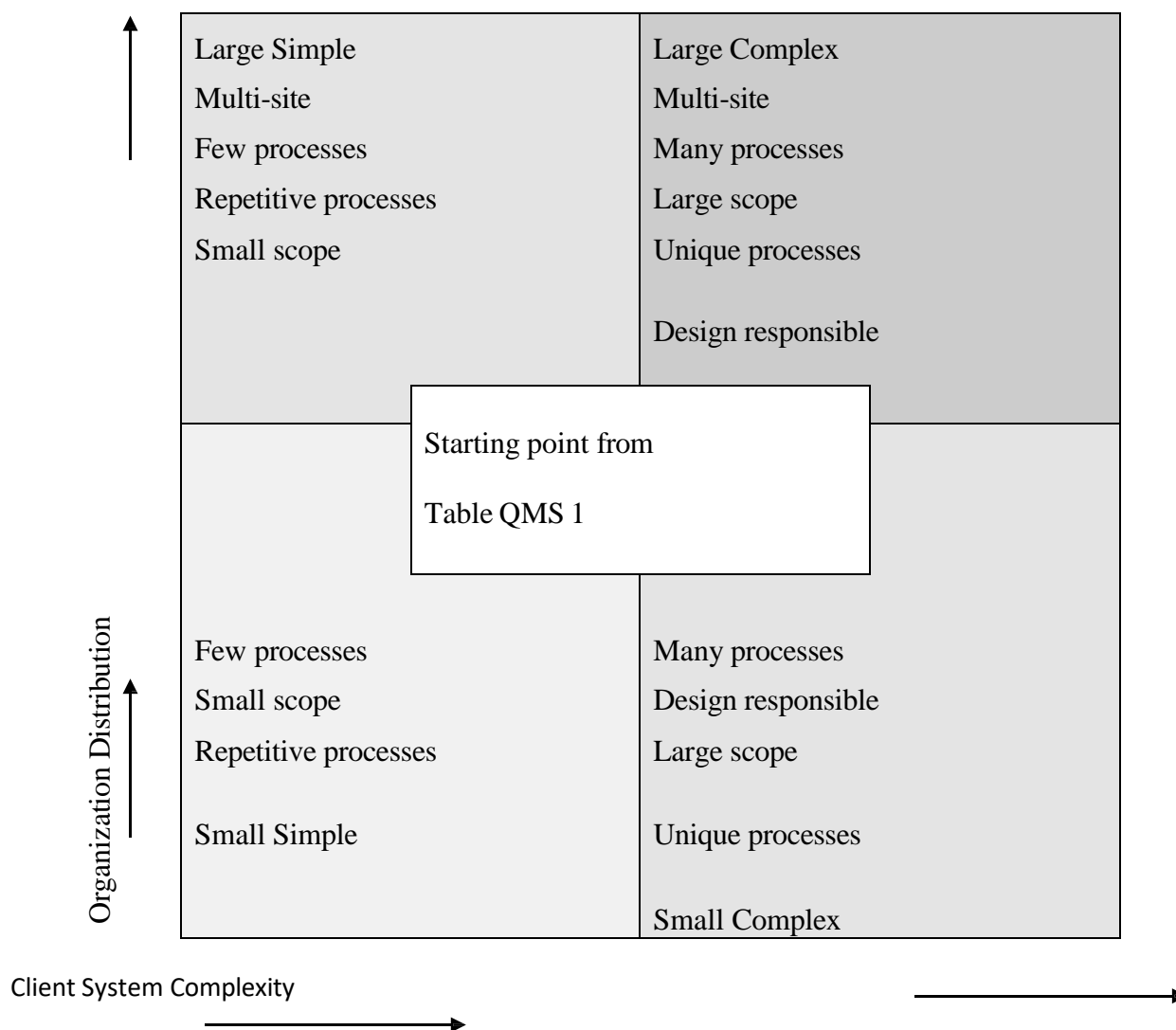
Effective Number of Personnel	Audit Time Stage 1 + Stage 2 (days)	Effective Number of Personnel	Audit Time Stage 1 + Stage 2 (days)
1-5	1.5	626-875	12
6-10	2	876-1175	13
11-15	2.5	1176-1550	14
16-25	3	1551-2025	15
26-45	4	2026-2675	16
46-65	5	2676-3450	17
66-85	6	3451-4350	18
86-125	7	4351-5450	19
126-175	8	5451-6800	20
176-275	9	6801-8500	21
276-425	10	8501-10700	22
426-625	11	>10700	Follow progression above

**Note 1:** The numbers of personnel in Table QMS 1 should be seen as a continuum rather than a stepped change. I.e. if drawn as a graph, the line should start with the values in the lower band and end with the endpoints of each band. The starting point of the graph should be personnel of 1 attracting 1.5 days. See clause 2.2 for dealing with parts of a day. See in IAF MD 5:2023

**Note 2:** The CAB's procedure may provide for calculation of audit time for a number of personnel exceeding 10700. Such time should follow the progression in Table QMS 1 in a consistent fashion.

**Note 3:** See also clause 1.9 and 2.3. See in IAF MD 5:2019 Issue 4

**Figure QMS 1 – Relationship between Complexity and Audit Time**



### **QMS – Examples of Risk Categories**

These risk categories are not definitive; they are examples only that could be used by a CB when determining the risk category of an audit

Note 1: It is expected that business activities defined as low risk may require less audit time than the time calculated using Table QMS 1, activities defined as medium risk will take the time calculated using Table QMS 1, and activities defined as high risk will take more time.

Note 2: If a company is providing a mixture of business activities (e.g.: construction company that builds simple construction – medium risk - and bridges – high risk), it is up to the CAB to determine the correct audit time, taking into consideration the number of personnel involved in each of the activities.

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### High Risk:

Where failure of the product or service causes economic catastrophe, or puts life at risk. Examples include but are not limited to:

Food; pharmaceuticals; aircraft; shipbuilding; load bearing components and structures; complex construction activity; electrical and gas equipment; medical and health services; fishing; nuclear fuel; chemicals, chemical products and fibres.

### Medium Risk:

Where failure of the product or service could cause injury or illness. Examples include but are not limited to:

Non load bearing components and structures; simple construction activities; basic metals and fabricated products; non-metallic products; furniture; optical equipment; leisure and personal services.

### Low Risk:

Where failure of the product or service is unlikely to cause injury or illness. Examples include but are not limited to:

Textiles and clothing; pulp, paper and paper products; publishing; office services; education; retailing, hotels and restaurants.

### EMS CALCULATION OF AUDIT TIME

## ISO 14001:2015 ENVIRONMENTAL MANAGEMENT SYSTEMS

Source: IAF MD 5:2023 and ISO 17021-2

Table EMS 1 – Relationship between Effective Number of Personnel, Complexity and Audit Time (Initial Audit only- Stage 1 + Stage 2)

Effective Number of Personnel	Audit Time Stage 1 + Stage 2 (days)				Effective Number of Personnel	Audit Time Stage 1 + Stage 2 (days)			
	High	Med	Low	Lim		High	Med	Low	Lim
1-5	3	2.5	2.5	2.5	626-875	17	13	10	6.5
6-10	3.5	3	3	3	876-1175	19	15	11	7
11-15	4.5	3.5	3	3	1176-1550	20	16	12	7.5
16-25	5.5	4.5	3.5	3	1551-2025	21	17	12	8
26-45	7	5.5	4	3	2026-2675	23	18	13	8.5
46-65	8	6	4.5	3.5	2676-3450	25	19	14	9
66-85	9	7	5	3.5	3451-4350	27	20	15	10
86-125	11	8	5.5	4	4351-5450	28	21	16	11
126-175	12	9	6	4.5	5451-6800	30	23	17	12
176-275	13	10	7	5	6801-8500	32	25	19	13
276-425	15	11	8	5.5	8501-10700	34	27	20	14
426-625	16	12	9	6	>10700	Follow progression above			

**Note 1:** Audit time is shown for high, medium, low and limited complexity audits.



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**Note 2:** The numbers of personnel in Table EMS 1 should be seen as a continuum rather than a stepped change. I.e. if drawn as a graph, the line should start with the values in the lower band and end with the endpoints of each band. The starting point of the graph should be personnel of 1 attracting 2.5 days. See clause 2.2 for dealing with parts of a day. **See in IAF MD 5: 2023**

**Note 3:** The CAB's procedure may provide for calculation of audit time for a number of personnel exceeding 10700. Such time should follow the progression in Table EMS 1 in a consistent fashion.

**Table EMS 2 – Examples of Linkage between Business Sectors and Complexity Categories of Environmental Aspects**

<b>Complexity Category</b>	<b>Business Sector</b>
<b>High</b>	<ul style="list-style-type: none"> <li>– mining and quarrying</li> <li>– oil and gas extraction</li> <li>– tanning of textiles and clothing</li> <li>– pulping part of paper manufacturing, including paper recycling processing</li> <li>– oil refining</li> <li>– chemicals and pharmaceuticals</li> <li>– primary productions – metals</li> <li>– non-metallics processing and products covering ceramics and cement</li> <li>– coal-based electricity generation</li> <li>– civil construction and demolition</li> <li>– hazardous and non-hazardous waste processing, e.g. incineration, etc.</li> <li>– effluent and sewerage processing</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>– fishing/farming/forestry</li> <li>– textiles and clothing except for tanning</li> <li>– manufacturing of boards, treatment/impregnation of wood and wooden products</li> <li>– paper production and printing, excluding pulping</li> <li>– non-metallics processing and products covering glass, clay, lime, etc.</li> <li>– surface and other chemically-based treatment for metal fabricated products, excluding primary production</li> </ul>
	<ul style="list-style-type: none"> <li>– surface and other chemically-based treatment for general mechanical engineering</li> <li>– production of bare printed circuit boards for electronics industry</li> <li>– manufacturing of transport equipment – road, rail, air, ships</li> <li>– non-coal-based electricity generation and distribution</li> <li>– gas production, storage and distribution (<i>note: extraction is graded high</i>)</li> <li>– water abstraction, purification and distribution, including river management (<i>note: commercial effluent treatment is graded as high</i>)</li> </ul>

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	<ul style="list-style-type: none"> <li>– fossil fuel wholesale and retail</li> <li>– food and tobacco processing</li> <li>– transport and distribution by sea, air, land</li> <li>– commercial estate agency, estate management, industrial cleaning, hygiene cleaning, dry cleaning normally part of general business services</li> <li>– recycling, composting, landfill (of non-hazardous waste)</li> <li>– technical testing and laboratories</li> <li>– healthcare/hospitals/veterinary</li> <li>– leisure services and personal services, excluding hotels/restaurants</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>– hotels/restaurants</li> <li>– wood and wooden products, excluding manufacturing of boards, treatment and impregnation of wood</li> <li>– paper products, excluding printing, pulping, and paper making</li> <li>– rubber and plastic injection moulding, forming and assembly, excluding manufacturing of rubber and plastic raw materials that are part of chemicals</li> <li>– hot and cold forming and metal fabrication, excluding surface treatment and other chemical-based treatments and primary production</li> <li>– general mechanical engineering assembly, excluding surface treatment and other chemical-based treatments</li> <li>– wholesale and retail</li> <li>– electrical and electronic equipment assembly, excluding manufacturing of bare printed circuit boards</li> <li>– corporate activities and management, HQ and management of holding companies</li> </ul>
<b>Limited</b>	<ul style="list-style-type: none"> <li>– transport and distribution management services with no actual fleet to manage</li> <li>– telecommunications</li> <li>– general business services, except commercial estate agency, estate management, industrial cleaning, hygiene cleaning, dry cleaning</li> <li>– education services</li> </ul>
<b>Special Cases</b>	<ul style="list-style-type: none"> <li>-nuclear</li> <li>-nuclear electricity generation</li> <li>-storage of large quantities of hazardous material</li> <li>-public administration</li> <li>-local authorities</li> <li>-organizations with environmental sensitive products or services, financial institutions</li> </ul>

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## COMPLEXITY CATEGORIES OF ENVIRONMENTAL ASPECTS

The provisions specified in this document are based on five primary complexity categories of the nature and gravity of the environmental aspects of an organization that fundamentally affect the audit time. These are:

**High** – environmental aspects with significant nature and gravity (typically manufacturing or processing type organizations with significant impacts in several of the environmental aspects);

**Medium** – environmental aspects with medium nature and gravity (typically manufacturing organizations with significant impacts in some of the environmental aspects);

**Low** – environmental aspects with low nature and gravity (typically organizations of an assembly type environment with few significant aspects);

**Limited** – environmental aspects with limited nature and gravity (typically organizations of an office type environment);

**Special** – these require additional and unique consideration at the audit planning stage.

Table EMS 1 covers the above four top complexity categories: high, medium, low, and limited. Table EMS 2 provides the link between the five complexity categories above and the industry sectors that would typically fall into that category.

The CAB should recognise that not all organizations in a specific sector will always fall in the same complexity category. The CAB should allow flexibility in its application review procedure to ensure that the specific activities of the organization are considered in determining the complexity category. For example, even though many businesses in the chemical sector should be classified as “high complexity”, an organization which would have only a mixing free from chemical reaction or emission and/or trading operation could be classified as “medium” or even “low complexity”. The CAB shall document all cases where they have lowered the complexity category for an organization in a specific sector.

Table EMS 1 does not cover the “special complexity” category and the audit time of management systems audits shall be developed and justified on an individual basis in these cases.

## ISO 45001:2018 OHSMS CALCULATION OF AUDIT TIME

### OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEMS

Source: IAF MD 5:2023 and ISO 17021-10

Table OH&SMS 1 – Occupational Health and Safety Management Systems

Relationship between Effective Number of Personnel, Complexity Category of OH&S Risk and Audit Time (Initial Audit only – Stage 1 + Stage 2)

Effective Number of Personnel	Audit Time Stage 1 + Stage 2 (days)			Effective Number of Personnel	Audit Time Stage 1 + Stage 2 (days)		
	High	Med	Low		High	Med	Low
1-5	3	2.5	2.5	626-875	17	13	10
6-10	3.5	3	3	876-1175	19	15	11
11-15	4.5	3.5	3	1176-1550	20	16	12
16-25	5.5	4.5	3.5	1551-2025	21	17	12
26-45	7	5.5	4	2026-2675	23	18	13
46-65	8	6	4.5	2676-3450	25	19	14
66-85	9	7	5	3451-4350	27	20	15
86-125	11	8	5.5	4351-5450	28	21	16
126-175	12	9	6	5451-6800	30	23	17
176-275	13	10	7	6801-8500	32	25	19
276-425	15	11	8	8501-10700	34	27	20
426-625	16	12	9	>10700	Follow progression above		

**Note 1:** Audit time is shown for audits at high, medium and low complexity category of OH&SM risk.

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**Note 2:** The numbers of personnel in Table OH&SMS 1 should be seen as a continuum rather than a stepped change. If drawn as a graph, the line should start with the values in the lower band. The starting point of the graph should be personnel of one attracting 2,5 days. See clause 2.2 for dealing with parts of a day. See in IAF MD 5:2019 Issue 4

**Note 3:** See also clause 1.9 and 2.3. See in IAF MD 5:2019 Issue 4

**TABLE OH&SMS 2 - Examples of Linkage between Business Sectors and Complexity Categories of OH&S Risks**

Complexity category of OH&S risk	Business Sector
<b>High</b>	<ul style="list-style-type: none"> <li>• fishing (offshore, coastal dredging and diving)</li> <li>• mining and quarrying</li> <li>• manufacture of coke and refined petroleum products</li> <li>• oil and gas extraction</li> <li>• tanning of leather and leather products</li> <li>• dyeing of textiles and clothing</li> <li>• pulping part of paper manufacturing including paper recycling processing</li> <li>• oil refining</li> <li>• chemicals (including pesticides, fabrication of batteries and accumulators), and pharmaceuticals</li> <li>• manufacturing of fibreglass</li> <li>• gas production, storage and distribution</li> <li>• electricity generation and distribution</li> <li>• nuclear</li> <li>• storage of large quantities of hazardous material</li> <li>• non-metallic processing and products covering ceramics, concrete, cement, lime, plaster, etc.</li> <li>• primary productions of metals</li> <li>• hot and cold forming and metal fabrication</li> <li>• manufacturing and assembly of metal structures</li> <li>• shipyards (depending on the activities could be medium)</li> <li>• aerospace industry</li> <li>• automotive industry</li> <li>• manufacturing of weapons and explosives</li> <li>• recycling of hazardous waste</li> <li>• hazardous and non-hazardous waste processing e.g. incineration etc.</li> <li>• effluent and sewerage processing</li> <li>• industrial and civil construction and demolition (including building completion with electrical, hydraulic and air conditioning installation activities)</li> <li>• slaughter houses</li> <li>• transport and distribution of dangerous goods (by land, air and water)</li> <li>• defence activities/crisis management</li> <li>• healthcare/hospitals/veterinary/social works</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>• aquaculture (breeding, rearing, and harvesting of plants and animals in all types of water environments)</li> <li>• fishing (offshore fishing is high)</li> <li>• farming/forestry (depending on the activities could be high)</li> <li>• food, beverage and tobacco – processing</li> </ul>

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	<ul style="list-style-type: none"> <li>• textiles and clothing except for dyeing</li> <li>• leather and leather product except for tanning</li> <li>• manufacturing of wood and wooden products including manufacturing of boards, treatment/impregnation of wood</li> <li>• paper production and paper products excluding pulping</li> <li>• non-metallic processing and products covering glass, ceramics, clay, etc.</li> <li>• general mechanical engineering assembly</li> <li>• manufacturing of metallic products</li> <li>• surface and other chemically based treatment for metal fabricated products excluding primary production and for general mechanical engineering (depending on the treatment and the size of the component could be high)</li> <li>• production of bare printed circuit boards for electronics industry</li> <li>• rubber and plastic injection moulding, forming and assembly</li> <li>• electrical and electronic equipment assembly</li> <li>• manufacturing of transport equipment and their repairs - road, rail and air (depending on the size of the equipment, could be high)</li> <li>• recycling, composting, landfill (of non-hazardous waste)</li> <li>• water abstraction, purification and distribution including river management (note commercial effluent treatment is graded as high)</li> <li>• fossil fuel wholesale and retail (depending on the amount of fuel, could be high)</li> <li>• transport of passengers (by air, land and sea)</li> <li>• transport and distribution of non-dangerous goods (by land, air and water)</li> <li>• industrial cleaning, hygiene cleaning, dry cleaning normally part of general business services</li> <li>• research &amp; development in natural and technical sciences (depending on the business sector could be high). Technical testing and laboratories</li> <li>• hotels, leisure services and personal services excludes restaurants</li> <li>• education services (depending on the object of teaching activities could be high or low)</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>• corporate activities and management, HQ and management of holding companies</li> <li>• wholesale and retail (depending on the product, could be medium or high, e.g. fuel)</li> <li>• general business services except industrial cleaning, hygiene cleaning, dry cleaning and education services).</li> <li>• transport and distribution - management services with no actual fleet to manage</li> <li>• engineering services (could be medium depending on type of services)</li> <li>• telecommunications and post office services</li> <li>• restaurants and campings</li> <li>• commercial estate agency, estate management</li> <li>• research &amp; development on social sciences and humanities</li> <li>• public administration, local authorities</li> <li>• financial institutions, advertising agency</li> </ul>

### Complexity Categories of OH&S Risks

The provisions specified in this document are based on three primary complexity categories of OH&S risks based on the nature and severity of the OH&S risks of an organization that

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fundamentally affect the auditor time. These are:

- **High** – OH&S risks with significant nature and severity (typically the construction industry, heavy manufacturing or processing type organizations),
- **Medium** – OH&S risks with medium nature and severity (typically light manufacturing organizations with some significant risks), and
- **Low** – OH&S risks with low nature and severity (typically office based organizations).

Table OH&SMS 1 covers the above three complexity categories of OH&S risks.

Table OH&SMS 2 provides the link between the three complexity categories of OH&S risks above and the industry sectors that would typically fall into that category.

The CAB should recognize that not all organizations in a specific sector will always fall in the same OH&S risk category. The CAB should allow flexibility in its contract review procedure to ensure that the specific activities of the organization are considered in determining the complexity categories of OH&S risks.

For example, even though many businesses in shipbuilding should be classified as “high risk”, an organization which would have only small boats of carbon fiber with lower complexity activities could be classified as “medium”.

The CAB shall document all cases where they have lowered the complexity category of OH&S risks of an organization in a specific business sector.

*Note: The complexity category of OH&S risk of an organization may also be associated with the consequences of a failure of the OH&SMS to control the risk:*

- High – where failure to manage the risk could put life at risk or result in serious injury or illness,
- Medium – where failure to manage the risk could result in injury or illness, and
- Low – where failure to manage the risk may result in minor injury or illness.

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## ISOE IEC 27001:2022 ISMS & IT CALCULATION OF AUDIT TIME

**ISMS and IT Table 1. Audit time chart**

Number of persons doing work under the organization's control	QMS audit time for initial audit (auditor days)	EMS/OSMS audit time for initial audit (auditor days)	ISMS audit time for initial audit (auditor days)	Additive and subtractive factors ISO 27006-1	Total audit time
1~10	1.5~2	2.5~3	5	See 5.3	
11~15	2.5	3.5	6	See 5.3	
16~25	3	4.5	7	See 5.3	
26~45	4	5.5	8.5	See 5.3	
46~65	5	6	10	See 5.3	
66~85	6	7	11	See 5.3	
86~125	7	8	12	See 5.3	
126~175	8	9	13	See 5.3	
176~275	9	10	14	See 5.3	
276~425	10	11	15	See 5.3	
426~625	11	12	16.5	See 5.3	
626~875	12	13	17.5	See 5.3	
876~1175	13	15	18.5	See 5.3	
1176~1550	14	16	19.5	See 5.3	
1551~2025	15	17	21	See 5.3	
2026~2675	16	18	22	See 5.3	
2676~3450	17	19	23	See 5.3	
3451~4350	18	20	24	See 5.3	
4351~5450	19	21	25	See 5.3	
5451~6800	20	23	26	See 5.3	
6801~8500	21	25	27	See 5.3	
8501~10700	22	27	28	See 5.3	
>10,700	Follow progression above	Follow progression above	Follow progression above	See 5.3	

**Source: ISO/IEC 27006-1:2024**

### - Factors for adjustment of audit time / Source: ISO/IEC 27006-1:2024

The audit time chart shall not be used in isolation. The time allocated shall also consider the following factors which relate to the complexity of the ISMS and therefore to the effort needed to audit the ISMS:

- complexity of the ISMS (e.g. criticality of information, risk situation of the ISMS, etc.);
- the type(s) of business performed within scope of the ISMS;
- previously demonstrated performance of the ISMS;
- extent and diversity of technology utilized in the implementation of the various components of the ISMS (e.g. number of different IT platforms, number of segregated networks);
- extent of outsourcing and third party arrangements used within the scope of the ISMS;
- extent of information system development;
- number of sites and number of Disaster Recovery (DR) sites;



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h) for surveillance or re-certification audit: The amount and extent of change relevant to the ISMS in accordance with ISO/IEC 17021-1, 8.5.3.

**Additional example factors requiring additional audit time are:**

- complicated logistics involving more than one building or location in the scope of the ISMS;
- staff speaking more than one language (requiring interpreter(s) or preventing individual auditors from working independently) or documentation provided in more than one language;
- activities that require visiting temporary sites to confirm the activities of the permanent sites(s) whose management system is subject to certification (see paragraph below next list);
- high number of standards and regulations that apply to the ISMS.

**Example factors permitting less audit time are:**

- no/low risk product/processes;
- processes involving a single general activity (e.g. service only);
- high percentage of persons doing work under the organization's control performing the same tasks;
- prior knowledge of the organization (for example, if the organization has already been certified to another standard by the same certification body);
- high client preparedness for certification (for example, already certified or recognized by another 3rd party scheme);
- high maturity of the management system in place.

In situations where the certification client or certified organization provides their product(s) or service at temporary sites it is important that evaluations of such sites are incorporated into the certification audit and surveillance programmes.

## **FSMS ISO 22000:2018 - AUDIT DURATION CALCULATION**

### **Initial audit duration calculation**

The minimum initial certification audit duration for FSMS certification audits shall be given as  $D_S$ , expressed in days, which is calculated, considering [Table B.1](#):

$$D_S = (T_D + T_H + T_{FTE})$$

where

$D_S$  is the total audit duration;

$T_D$  is the basic site audit duration for (sub) category and scope of certification (includes one HACCP study), in days;

$T_H$  is the number of audit days for additional HACCP studies;

$T_{FT}$  is the number of audit days per number of FTE employees.

**Table B.1 — Variables for calculation of minimum audit duration**

**Table B.1**

Category or subcategory		Basic site audit duration, in audit days $T_D$	Number of audit days for each additional HACCP study $T_H$	Effective number FTE $T_{FTE}$
	AI	1,0	0,25	1 to 5 = 0 6 to 49 = 0,5 50 to 99 = 1,0 100 to 199 = 1,5 200 to 499 = 2,0 500 to 999 = 2,5 > 1 000 = 3
	AII	1,0	0,25	
	BI	1,0	0,25	
	BII	1,0	0,25	
	BIII	1,0	0,25	
<b>IAS-C</b>	<b>CO</b>	<b>2,0</b>	<b>0,50</b>	
<b>IAS-C</b>	<b>CI</b>	<b>2,0</b>	<b>0,50</b>	
<b>IAS-C</b>	<b>CII</b>	<b>2,0</b>	<b>0,50</b>	
<b>IAS-C</b>	<b>CIII</b>	<b>2,0</b>	<b>0,50</b>	
<b>IAS-C</b>	<b>CIV</b>	<b>2,0</b>	<b>0,50</b>	
	D	1,0	0,50	
	E	1,5	0,50	
<b>IAS-F</b>	<b>FI</b>	<b>1,0</b>	<b>0,50</b>	
<b>IAS-F</b>	<b>FII</b>	<b>1,0</b>	<b>0,5</b>	
<b>IAS-G</b>	<b>G</b>	<b>1,5</b>	<b>0,25</b>	
	H	1,5	0,25	
	I	1,5	0,50	
	J	1,5	0,50	
	K	2,0	0,5	

- **IAS-C, F,G, the EBS are accreditation in IAS/ MSCB-347**

If there are multiple categories or subcategories, use the category or subcategory with the highest  $T_D$  value to determine  $D_s$ . The combined parameters (HACCP study, FTE) for all the categories/ subcategories shall be used when calculating the audit duration.

When the scheme requirements encompass other interrelated elements [e.g. good agricultural practice (GAP), agronomic] audited in conjunction with the FSMS, these shall be included in the minimum audit duration.

The resulting audit duration using the factors in [Clause B.2 standard ISO 22003-1:2022](#) and [Table B 1 standard ISO 22003-1:2022](#) shall be justified and documented.

A minimum 50 % of total audit duration shall be spent on auditing the operational food safety planning and the implementation of PRPs and control measures.

NOTE 1 Operational food safety planning does not include activities related to FSMS development, training, internal audit, management review and improvement.

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In cases of a FSMS which is integrated with another relevant management system or food safety system (FSS), a reduction in audit duration is possible. The combined audit duration shall be determined and recorded as follows:

- calculate the audit duration for each scheme separately (including scheme restrictions and allowed reductions);
- add the audit durations together;
- determine the degree of reduction considering a maximum of 20 % reduction can be made on the combined duration. The reduction range based on integration is 0 % to 20 % determined by the level of integration of overall business strategy, management reviews, approach to policy, objectives, systems, processes, internal audits and effective corrective action to prevent reoccurrence.

NOTE 2 “Relevant management system” means a quality or food safety system which covers the same processes, products and services.

Deviations from [Table B.1 in standard ISO 22003-1:2022](#) can be justified and shall be recorded, determined by factors such as maturity of the management system, prior knowledge of client processes and systems (e.g. already certified by same certification body to different scheme), client preparedness (e.g. already certified by a relevant third-party scheme) and a high level of automation.

### Multi-site certification

The site audit duration of the central function shall be equal to or greater than  $D_S$ .

The site audit duration for each site audited shall be equal to or greater than half of  $D_S$  for that site.

### Calculation of minimum surveillance and recertification audit duration

The minimum surveillance audit duration shall not be less than one third of the initial certification audit duration, with a minimum of 1 audit day (0,5 audit day for categories A and B).

The minimum recertification audit duration shall not be less than two thirds of the initial certification audit duration, with a minimum of 1 audit day (0,5 audit day for categories A and B).

**Source: ISO 22003-1:2022**

## IMS INTEGRATE MANAGEMENT SYSTEMS / IAF MD 11:2013

**E** Sufficient time is allocated to accomplish a complete and effective audit of the organization's management system for the management system standards/specifications covered by the scope of the audit.

**D.1** To determine the audit time for an audit of an IMS covering two or more management system standards/specifications, e.g. A + B + C, the EBS shall:

- a) calculate the required audit time for each management system standard/specification separately (applying all relevant factors provided for by the relevant application documents and/or scheme rules for each standard, e.g., IAF MD5, ISO/TS 22003, ISO/IEC 27006);
- b) Calculate the starting point T for the duration of the audit of the IMS by adding the sum of the individual parts (e.g.  $T = A + B + C$ );
- c) Adjust the starting point figure by taking into account factors that may increase or reduce (see Annex 1) the time required for the audit.

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The factors for reduction shall include but are not limited to:

- i) The extent to which the organization's management system is integrated;
- ii) The ability of the organization's personnel to respond to questions concerning more than one management systems standard; and
- iii) The availability of auditor(s) competent to audit more than one management system standard/specification.

The factors for increases shall include but are not limited to:

- i) The complexity of the audit of an IMS compared with single management system audits.
- d) inform the client that the duration of an IMS audit based on the declared level of integration of the organisation's management system may be subject to adjustment on the basis of confirming the level of integration at stage one and subsequent audits.

**D.2 Audit of an IMS could result in increased time, but where it results in reduction, it shall not exceed 20% from the starting point T (D1, b).**

**D 3** The starting point figure and justification for increase or reduction shall be documented.

**D 4** Existing application documents (e.g., IAF Mandatory Documents) relating to audits of management systems standards/specifications need to be considered when developing audit program and audit plans for an IMS.

**D 5** All applicable requirements of each management system standard/specification relevant to the scope of the IMS shall be audited.

**D 6** Audit reports can be integrated or separate, with respect to the management systems audited. Each finding raised in an integrated report shall be traceable to the applicable management system standard(s)/specification(s).

**D 7** The Certification Body shall consider the impact that a nonconformity found for one of the management system standard(s)/specification(s) has on the compliance with the other management system standard(s)/specification(s).

## **ANNEX 1 – REDUCTION OF AUDIT TIME**

Figure 1: This figure illustrates the reduction (%) in integrated audit duration and its relationship to: Vertical axis: the level of integration of an organization's management system (see below), which should include a consideration of the auditee's ability to respond to multi-aspect questions. An Integrated Management System results when an organization uses one single management system to manage multiple aspects of organizational performance. It is characterized by (but not limited to): to manage multiple aspects of organizational performance. It is characterized by (but not limited to):

1. An integrated documentation set, including work instructions to a good level of development, as appropriate;
2. Management Reviews that consider the overall business strategy and plan;
3. An integrated approach to internal audits;
4. An integrated approach to policy and objectives;
5. An integrated approach to systems processes;
6. An integrated approach to improvement mechanisms, (corrective and preventive action; measurement and continual Improvement); and,
7. Integrated management support and responsibilities.

**ANNEX 1 – REDUCTION OF AUDIT TIME**

Figure 1

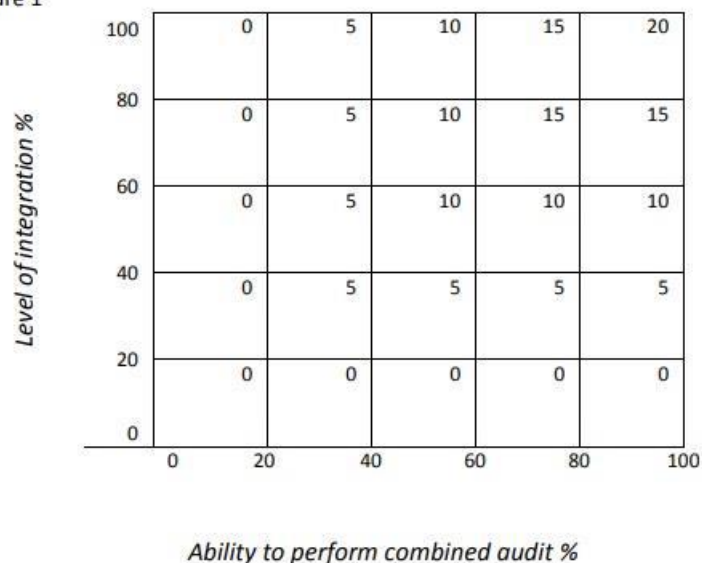


Figure 1: This figure illustrates the reduction (%) in integrated audit duration and its relationship to: Vertical axis: the level of integration of an organization's management system (see below), which should include a consideration of the auditee's ability to respond to multi-aspect questions. An Integrated Management System results when an organization uses one single management system.

**Source: P 10-07 and IAF MD 11:2013**

Due to available competence of each auditor to more than one set of audit criteria/standards, efficiencies are gained and go into the calculation of the possible reduction of time in the formula above. These include:

1. Time saved due to one opening and one closing meeting;
2. Time saved as one integrated audit report is produced;
3. Time saved in optimized logistics;
4. Time saved in auditor team meetings; and,
5. Time saved auditing common elements simultaneously, e.g. document control.



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The Certification Body must decide the percentage level of integration based up-on the extent to which the organization's management system meets the above criteria.

And

**Horizontal axis:** The extent, given as a ratio to be multiplied by a factor of 100 in order to achieve the extent given as percentage, to which individual audit team members are qualified:

$$\frac{100 ((X1-1) + (X2-1) + (X3-1) + (Xn-1))}{Z(Y-1)}$$

Where

X1, 2, 3...n is the number of standards for which an auditor is qualified relevant for the scope of the integrated audit;

Y is the number of management system standards to be covered by integrated audit;

Z is the number of auditors.

Example:

An integrated audit team of three auditors covering three different management system standards. One auditor is qualified for all three standards; one auditor is qualified for two of the standards and the other auditor is qualified for one standard.

The percentage figure to be used for the horizontal axis is:

$$100 \frac{((3-1) + (2-1) + (1-1))}{3(3-1)} = 50 \%$$

Due to available competence of each auditor to more than one set of audit criteria/standards, efficiencies

are gained and go into the calculation of the possible reduction of time in the formula above. These include:

1. Time saved due to one opening and one closing meeting;
2. Time saved as one integrated audit report is produced;
3. Time saved in optimized logistics;
4. Time saved in auditor team meetings; and,
5. Time saved auditing common elements simultaneously, e.g. document control.

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## EBS INDUSTRY AND BUSSINES SECTOR

### IAF Code Table for US SIC, NACE Code and Technical cluster

IAF No.	Description	US SIC	NACE Code	Technical cluster
1	Agriculture, fishing	01, 02, 07, 08, 09	A, B	Agriculture, forestry and fishing, <b>QMS: Food</b>
2	Mining and Quarrying	10, 13, 14	C	<b>QMS: Minerals</b> Mining and Quarrying
3	Food products, beverages and tobacco	20, 21	DA	Food
4	Textiles and textile products	22, 23	DB	Good production
5	Leather and Leather products	31	DC	Good production
6	Wood and wood products	24	DD	Good production
7	Pulp, Paper and paper products	26	DE 21	Paper*, Chemicals
8	Publishing companies	27	DE 22.1	Paper
9	Printing companies	27	DE 22.2.3	Paper
10	Manuf. of coke and refined petroleum products	29	DF 23.1.2	Chemicals
11	<b>Nuclear fuel</b>	-	DF 23.3	Nuclear
12	Chemicals, chemical products and fibers	28	DG MINUS 24.4	Chemicals
13	Pharmaceuticals	28	DG 24.4	<b>QMS:</b> Pharmacy Chemicals
14	Rubber and plastic products	30	DH	<b>QMS: Good production</b> Chemicals
15	Non-metallic mineral products	32	DI MINUS 26.5,6	<b>QMS: Minerals</b> Chemicals
16	Concrete, cement, lime, plaster, etc.	32	DI 26.5,6	<b>QMS: Minerals</b> Chemicals
17	Basic metals and fabricated metal products	33, 34	DJ	Machinery, Chemicals
18	Machinery and equipment	35	DK	Machinery
19	Electrical and optical equipment	36	DL	Machinery
20	Shipbuilding	37	DM 35.1	Machinery
21	Aerospace	37	DM 35.3	<b>QMS: Aerospace</b> Machinery
22	Other transport equipment	37	DM 34, 35.2,4,5	Machinery
23	Manufacturing not elsewhere classified	39	DN 36	Good production
24	Recycling	95	DN 37	Transport & Waste management
25	<b>Electricity Supply</b>	49	E 40.1	Supply
26	<b>Gas Supply</b>	49	E 40.2	Supply
27	<b>Water Supply</b>	49	E 41, 40.3	Supply
28	Construction	15, 16, 17	F	Construction
29	Wholesale and retail trade: Repair of motor	50-59	G	Services



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	vehicles, motorcycles and personal and household goods			
30	Hotels and restaurants	54, 70	H	Food
31	Transport, storage and communication	40-48	I	Transport & Waste management
32	Financial intermediation; real estate; renting	60-67	J, K 70, K 71	Services
33	Information Technology	35	K 72	Services
34	Engineering services	87	K 73, 74.2	Construction
35	Other Services	72-89 minus 87	K 74 MINUS K 74.2	Services
36	Public administration	91-97	L	Services
37	Education	82	M	Services
38	Health and social work	94	N	Health
39	<b>Other social services</b>		O	Transport & Waste management

**Source:** IAF ID 1:2020, Issue 3 for IAF Code and Division

**Technical cluster:** IAF MD 17:2019 (\*Bold include only for QMS Standard)

#### INDUSTRY SECTORS:

Division	NACE Sections
A: 01, 02, 03	NACE Section A - Agriculture, Forestry and Fishing
B: 05, 06, 07, 08, 09	NACE Section B - Mining and Quarrying
C: 10, 11, 12,13,14,15,16, 17,18,19,20,21,22,23,24, 25,26,27,28,29,30,31,32,33	NACE Section C - Manufacturing
D: 35	NACE Section D - Electricity, Gas, Steam and Air Conditioning Supply
E: 36,37,38,39	NACE Section E - Water Supply, Sewerage, Waste Management and Remediation Activities
F: 41,42,43	NACE Section F - Construction
G: 45,46,47	NACE Section G - Wholesale and Retail Trade
H: 49,50,51,52,53	NACE Section H - Transporting and Storage
I: 55,56	NACE Section I - Accommodation and Food Service Activities
J: 58,59,60,61,62,63	NACE Section J - Information and Communication
K: 64,65,66	NACE Section K - Financial and Insurance Activities
L: 58,59,60,61,62,63	NACE Section L - Real Estate Activities
M: 69,70,71,72,73,74,75	NACE Section M - Professional, Scientific and Technical Activities
N: 77,78,79,80,81,82	NACE Section N - Administrative and Support Service Activities
O: 84	NACE Section O - Public Administration and Defence, Compulsory Social Security
P: 85	NACE Section P - Education

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Division	NACE Sections
Q: 86,87,88	NACE Section Q - Human Health and Social Work Activities
R: 90,91,92,93	NACE Section R - Arts, Entertainment and Recreation
S: 94,95,96	NACE Section S - Other Service Activities
T: 97,98	NACE Section T - Activities of Households as Employers
U: 99	NACE Section U - Activities of Extraterritorial Organisations and Bodies

**Source:** IAF ID 1:2020, Issue 3 and IAF MD 17 issue 3

## IAF/EA/NACE code in details and accreditation for QMS, EMS, OHSMS

IAF EA	Section	Industry	NACE	Q	E	O	
01	A, B and <b>QMS: DA</b>	Agri cult ure, fore stry and fishi ng	01.11 Growing of cereals (except rice), leguminous crops and oil seeds 01.12 Growing of rice 01.13 Growing of vegetables and melons, roots and tubers 01.14 Growing of sugar cane 01.15 Growing of tobacco 01.16 Growing of fibre crops 01.19 Growing of other non-perennial crops 01.21 Growing of grapes 01.22 Growing of tropical and subtropical fruits 01.23 Growing of citrus fruits 01.24 Growing of pome fruits and stone fruits 01.25 Growing of other tree and bush fruits and nuts 01.26 Growing of oleaginous fruits 01.27 Growing of beverage crops 01.28 Growing of spices, aromatic, drug and pharmaceutical crops 01.29 Growing of other perennial crops 01.30 Plant propagation 01.41 Raising of dairy cattle 01.42 Raising of other cattle and buffaloes 01.43 Raising of horses and other equines 01.44 Raising of camels and camelids 01.45 Raising of sheep and goats 01.46 Raising of swine/pigs 01.47 Raising of poultry 01.49 Raising of other animals 01.50 Mixed farming 01.61 Support activities for crop production 01.62 Support activities for animal production 01.63 Post-harvest crop activities 01.64 Seed processing for propagation 01.70 Hunting, trapping and related service activities	IAS	x	x	

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			02.10 Silvi culture and other forestry activities 02.20 Logging 02.30 Gathering of wild growing non-wood products 02.40 Support services to forestry 03.11 Marine fishing 03.12 Freshwater fishing 03.21 Marine aquaculture 03.22 Freshwater aquaculture				
02	C	Mining and quarrying	05.10 Mining of hard coal 05.20 Mining of lignite 06.10 Extraction of crude petroleum 06.20 Extraction of natural gas 07.10 Mining of iron ores 07.21 Mining of uranium and thorium ores 07.29 Mining of other non-ferrous metal ores 08.11 Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate 08.12 Operation of gravel and sand pits; mining of clays and kaolin 08.91 Mining of chemical and fertilizer minerals 08.92 Extraction of peat 08.93 Extraction of salt 08.99 Other mining and quarrying n.e.c. 09.10 Support activities for petroleum and natural gas extraction 09.90 Support activities for other mining and quarrying	IAS	X	X	
03	DA	Food products, beverages and tobacco	10.11 Processing and preserving of meat 10.12 Processing and preserving of poultry meat 10.13 Production of meat and poultry meat products 10.20 Processing and preserving of fish, crustaceans and molluscs 10.31 Processing and preserving of potatoes 10.32 Manufacture of fruit and vegetable juice 10.39 Other processing and preserving of fruit and vegetables 10.41 Manufacture of oils and fats 10.42 Manufacture of margarine and similar edible fats 10.51 Operation of dairies and cheese making 10.52 Manufacture of ice cream 10.61 Manufacture of grain mill products 10.62 Manufacture of starches and starch products 10.71 Manufacture of bread; manufacture of fresh pastry goods and cakes 10.72 Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes 10.73 Manufacture of macaroni, noodles, couscous and similar farinaceous products 10.81 Manufacture of sugar 10.82 Manufacture of cocoa, chocolate and sugar confectionery 10.83 Processing of tea and coffee 10.84 Manufacture of condiments and seasonings 10.85 Manufacture of prepared meals and dishes 10.86 Manufacture of homogenised food preparations and dietetic food 10.89 Manufacture of other food products n.e.c. 10.91 Manufacture of prepared feeds for farm animals 10.92 Manufacture of prepared pet foods 11.01 Distilling, rectifying and blending of spirits 11.02 Manufacture of wine from grape 11.03 Manufacture of cider and other fruit wines 11.04 Manufacture of other non-distilled fermented beverages	IAS	IAS	IAS	

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			11.05 Manufacture of beer 11.06 Manufacture of malt 11.07 Manufacture of soft drinks; production of mineral waters and other bottled waters 12.00 Manufacture of tobacco products				
04	DB	Textiles and textile products	13.10 Preparation and spinning of textile fibres 13.20 Weaving of textiles 13.30 Finishing of textiles 13.91 Manufacture of knitted and crocheted fabrics 13.92 Manufacture of made-up textile articles, except apparel 13.93 Manufacture of carpets and rugs 13.94 Manufacture of cordage, rope, twine and netting 13.95 Manufacture of non-wovens and articles made from non-wovens, except apparel 13.96 Manufacture of other technical and industrial textiles 13.99 Manufacture of other textiles n.e.c. 14.11 Manufacture of leather clothes 14.12 Manufacture of workwear 14.13 Manufacture of other outerwear 14.14 Manufacture of underwear 14.19 Manufacture of other wearing apparel and accessories 14.20 Manufacture of articles of fur 14.31 Manufacture of knitted and crocheted hosiery 14.39 Manufacture of other knitted and crocheted apparel	IAS	IAS	IAS	
05	DC	Leather and leather products	15.11 Tanning and dressing of leather; dressing and dyeing of fur 15.12 Manufacture of luggage, handbags and the like, saddlery and harness 15.20 Manufacture of footwear	IAS	X		
06	DD	Wood and wood products	16.10 Sawmilling and planing of wood 16.21 Manufacture of veneer sheets and wood-based panels 16.22 Manufacture of assembled parquet floors 16.23 Manufacture of other builders' carpentry and joinery 16.24 Manufacture of wooden containers 16.29 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	IAS	IAS		
07	DE 21	Pulp, paper and paper products	17.11 Manufacture of pulp 17.12 Manufacture of paper and paperboard 17.21 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard 17.22 Manufacture of household and sanitary goods and of toilet requisites 17.23 Manufacture of paper stationery 17.24 Manufacture of wallpaper 17.29 Manufacture of other articles of paper and paperboard	IAS	IAS	IAS	
08	DE include 22.1	Publishing companies	58.11 Book publishing 58.12 Publishing of directories and mailing lists 58.13 Publishing of newspapers 58.14 Publishing of journals and periodicals 58.19 Other publishing activities 59.20 Sound recording and music publishing activities	IAS	IAS	IAS	
09	DE include 22.2.3	Printing companies	18.11 Printing of newspapers 18.12 Other printing 18.13 Pre-press and pre-media services 18.14 Binding and related services 18.20 Reproduction of recorded media	IAS	IAS	IAS	
10	DF include 23.1.2	M. of coke and refined	19.10 Manufacture of coke oven products 19.20 Manufacture of refined petroleum products	IAS	X	X	

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		petroleum					
11	DF include 23.3	Nuclear fuel	20.13 Manufacture of other inorganic basic chemicals 24.46 Processing of nuclear fuel	X	X	X	
12	DG minus 24.4	Chemicals , chemical products and fibres	20.11 Manufacture of industrial gases 20.12 Manufacture of dyes and pigments 20.14 Manufacture of other organic basic chemicals 20.15 Manufacture of fertilisers and nitrogen compounds 20.16 Manufacture of plastics in primary forms 20.17 Manufacture of synthetic rubber in primary forms 20.20 Manufacture of pesticides and other agrochemical products 20.30 Manufacture of paints, varnishes and similar coatings, printing ink and mastics 20.41 Manufacture of soap and detergents, cleaning and polishing preparations 20.42 Manufacture of perfumes and toilet preparations 20.51 Manufacture of explosives 20.52 Manufacture of glues 20.53 Manufacture of essential oils 20.59 Manufacture of other chemical products n.e.c. 20.60 Manufacture of man-made fibres	IAS	IAS	IAS	
13	DG include 24.4	Pharmace uticals	21.10 Manufacture of basic pharmaceutical products 21.20 Manufacture of pharmaceutical preparations	X	X	X	
14	DH	Rubber and plastic products	22.11 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres 22.19 Manufacture of other rubber products 22.21 Manufacture of plastic plates, sheets, tubes and profiles 22.22 Manufacture of plastic packing goods 22.23 Manufacture of builders' ware of plastic 22.29 Manufacture of other plastic products	IAS	IAS	IAS	
15	DI minus 26.5,6	Non- metallic mineral products	23.11 Manufacture of flat glass 23.12 Shaping and processing of flat glass 23.13 Manufacture of hollow glass 23.14 Manufacture of glass fibres 23.19 Manufacture and processing of other glass, including technical glassware 23.20 Manufacture of refractory products 23.31 Manufacture of ceramic tiles and flags 23.32 Manufacture of bricks, tiles and construction products, in baked clay 23.41 Manufacture of ceramic household and ornamental articles 23.42 Manufacture of ceramic sanitary fixtures 23.43 Manufacture of ceramic insulators and insulating fittings 23.44 Manufacture of other technical ceramic products 23.49 Manufacture of other ceramic products 23.70 Cutting, shaping and finishing of stone 23.91 Production of abrasive products 23.99 Manufacture of other non-metallic mineral products n.e.c.	IAS	X	X	
16	DI include 26.5,6	Concrete, cement, lime, plaster, etc.	23.51 Manufacture of cement 23.52 Manufacture of lime and plaster 23.61 Manufacture of concrete products for construction purposes 23.62 Manufacture of plaster products for construction purposes 23.63 Manufacture of ready-mixed concrete 23.64 Manufacture of mortars 23.65 Manufacture of fibre cement 23.69 Manufacture of other articles of concrete, plaster and cement	IAS	IAS	IAS	
17	DJ	Basic	24.10 Manufacture of basic iron and steel and of ferro-alloys	IAS	IAS	IAS	

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		metals and fabricated metal products	24.20 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel 24.31 Cold drawing of bars 24.32 Cold rolling of narrow strip 24.33 Cold forming or folding 24.34 Cold drawing of wire 24.41 Precious metals production 24.42 Aluminium production 24.43 Lead, zinc and tin production 24.44 Copper production 24.45 Other non-ferrous metal production 24.51 Casting of iron 24.52 Casting of steel 24.53 Casting of light metals 24.54 Casting of other non-ferrous metals 25.11 Manufacture of metal structures and parts of structures 25.12 Manufacture of doors and windows of metal 25.21 Manufacture of central heating radiators and boilers 25.29 Manufacture of other tanks, reservoirs and containers of metal 25.30 Manufacture of steam generators, except central heating hot water boilers 25.50 Forging, pressing, stamping and roll-forming of metal; powder metallurgy 25.61 Treatment and coating of metals 25.62 Machining 25.71 Manufacture of cutlery 25.72 Manufacture of locks and hinges 25.73 Manufacture of tools 25.91 Manufacture of steel drums and similar containers 25.92 Manufacture of light metal packaging 25.93 Manufacture of wire products, chain and springs 25.94 Manufacture of fasteners and screw machine products 25.99 Manufacture of other fabricated metal products n.e.c. 33.11 Repair of fabricated metal products				
18	DK	Machinery and equipment	25.40 Manufacture of weapons and ammunition 28.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines 28.12 Manufacture of fluid power equipment 28.13 Manufacture of other pumps and compressors 28.14 Manufacture of other taps and valves 28.15 Manufacture of bearings, gears, gearing and driving elements 28.21 Manufacture of ovens, furnaces and furnace burners 28.22 Manufacture of lifting and handling equipment 28.23 Manufacture of office machinery and equipment (except computers and peripheral equipment) 28.24 Manufacture of power-driven hand tools 28.25 Manufacture of non-domestic cooling and ventilation equipment 28.29 Manufacture of other general-purpose machinery n.e.c. 28.30 Manufacture of agricultural and forestry machinery 28.41 Manufacture of metal forming machinery 28.49 Manufacture of other machine tools 28.91 Manufacture of machinery for metallurgy 28.92 Manufacture of machinery for mining, quarrying and construction 28.93 Manufacture of machinery for food, beverage and tobacco	IAS	IAS	IAS	



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			processing 28.94 Manufacture of machinery for textile, apparel and leather production 28.95 Manufacture of machinery for paper and paperboard production 28.96 Manufacture of plastics and rubber machinery 28.99 Manufacture of other special-purpose machinery n.e.c. 30.40 Manufacture of military fighting vehicles 33.12 Repair of machinery 33.20 Installation of industrial machinery and equipment				
19	DL	Electrical and optical equipment	26.11 Manufacture of electronic components 26.12 Manufacture of loaded electronic boards 26.20 Manufacture of computers and peripheral equipment 26.30 Manufacture of communication equipment 26.40 Manufacture of consumer electronics 26.51 Manufacture of instruments and appliances for measuring, testing and navigation 26.52 Manufacture of watches and clocks 26.60 Manufacture of irradiation, electromedical and electrotherapeutic equipment 26.70 Manufacture of optical instruments and photographic equipment 26.80 Manufacture of magnetic and optical media 27.11 Manufacture of electric motors, generators and transformers 27.12 Manufacture of electricity distribution and control apparatus 27.20 Manufacture of batteries and accumulators 27.31 Manufacture of fibre optic cables 27.32 Manufacture of other electronic and electric wires and cables 27.33 Manufacture of wiring devices 27.40 Manufacture of electric lighting equipment 27.51 Manufacture of electric domestic appliances 27.52 Manufacture of non-electric domestic appliances 27.90 Manufacture of other electrical equipment 33.13 Repair of electronic and optical equipment 33.14 Repair of electrical equipment 95.11 Repair of computers and peripheral equipment 95.12 Repair of communication equipment	IAS	IAS	IAS	
20	DM include 35.1	Shipbuilding	30.11 Building of ships and floating structures 30.12 Building of pleasure and sporting boats 33.15 Repair and maintenance of ships and boats	X	X	X	
21	DM include 35.3	Aerospace	30.30 Manufacture of air and spacecraft and related machinery 33.16 Repair and maintenance of aircraft and spacecraft	X	X	X	
22	DM include 34, 35.2,4,5	Other transport equipment	29.10 Manufacture of motor vehicles 29.20 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers 29.31 Manufacture of electrical and electronic equipment for motor vehicles 29.32 Manufacture of other parts and accessories for motor vehicles 30.20 Manufacture of railway locomotives and rolling stock 30.91 Manufacture of motorcycles 30.92 Manufacture of bicycles and invalid carriages 30.99 Manufacture of other transport equipment n.e.c. 33.17 Repair and maintenance of other transport equipment	IAS	IAS	IAS	



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23	DN include 36	Manufacturing not elsewhere classified	31.01 Manufacture of office and shop furniture 31.02 Manufacture of kitchen furniture 31.03 Manufacture of mattresses 31.09 Manufacture of other furniture 32.11 Striking of coins 32.12 Manufacture of jewellery and related articles 32.13 Manufacture of imitation jewellery and related articles 32.20 Manufacture of musical instruments 32.30 Manufacture of sports goods 32.40 Manufacture of games and toys 32.50 Manufacture of medical and dental instruments and supplies 32.91 Manufacture of brooms and brushes 32.99 Other manufacturing n.e.c. 33.19 Repair of other equipment	IAS	IAS	IAS	
24	DN include 37	Recycling	38.31 Dismantling of wrecks 38.32 Recovery of sorted materials	IAS	X	X	
25	E include 40.1	Electricity supply	35.11 Production of electricity 35.12 Transmission of electricity 35.13 Distribution of electricity 35.14 Trade of electricity	X	X	X	
26	E include 40.2	Gas supply	35.21 Manufacture of gas 35.22 Distribution of gaseous fuels through mains 35.23 Trade of gas through mains	X	X	X	
27	E include 41, 40.3	Water supply	35.30 Steam and air conditioning supply 36.00 Water collection, treatment and supply	X	X	X	
28	F	Construction	41.10 Development of building projects 41.20 Construction of residential and non-residential buildings 42.00 Civil engineering 42.11 Construction of roads and motorways 42.12 Construction of railways and underground railways 42.13 Construction of bridges and tunnels 42.21 Construction of utility projects for fluids 42.22 Construction of utility projects for electricity and telecommunications 42.91 Construction of water projects 42.99 Construction of other civil engineering projects n.e.c. 43.11 Demolition 43.12 Site preparation 43.13 Test drilling and boring 43.21 Electrical installation 43.22 Plumbing, heat and air-conditioning installation 43.29 Other construction installation 43.31 Plastering 43.32 Joinery installation 43.33 Floor and wall covering 43.34 Painting and glazing 43.39 Other building completion and finishing 43.91 Roofing activities 43.99 Other specialised construction activities n.e.c.	IAS	IAS	IAS	
29	G	Wholesale and retail trade; Repair of motor vehicles,	45.11 Sale of cars and light motor vehicles 45.19 Sale of other motor vehicles 45.20 Maintenance and repair of motor vehicles 45.31 Wholesale trade of motor vehicle parts and accessories 45.32 Retail trade of motor vehicle parts and accessories 45.40 Sale, maintenance and repair of motorcycles and related parts and accessories	IAS	IAS	IAS	

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	motorcycles and personal and household goods	46.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods 46.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals 46.13 Agents involved in the sale of timber and building materials 46.14 Agents involved in the sale of machinery, industrial equipment, ships and aircraft 46.15 Agents involved in the sale of furniture, household goods, hardware and ironmongery 46.16 Agents involved in the sale of textiles, clothing, fur, footwear and leather goods 46.17 Agents involved in the sale of food, beverages and tobacco 46.18 Agents specialised in the sale of other particular products 46.19 Agents involved in the sale of a variety of goods 46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds 46.22 Wholesale of flowers and plants 46.23 Wholesale of live animals 46.24 Wholesale of hides, skins and leather 46.31 Wholesale of fruit and vegetables 46.32 Wholesale of meat and meat products 46.33 Wholesale of dairy products, eggs and edible oils and fats 46.34 Wholesale of beverages 46.35 Wholesale of tobacco products 46.36 Wholesale of sugar and chocolate and sugar confectionery 46.37 Wholesale of coffee, tea, cocoa and spices 46.38 Wholesale of other food, including fish, crustaceans and molluscs 46.39 Non-specialised wholesale of food, beverages and tobacco 46.41 Wholesale of textiles 46.42 Wholesale of clothing and footwear 46.43 Wholesale of electrical household appliances 46.44 Wholesale of china and glassware and cleaning materials 46.45 Wholesale of perfume and cosmetics 46.46 Wholesale of pharmaceutical goods 46.47 Wholesale of furniture, carpets and lighting equipment 46.48 Wholesale of watches and jewellery 46.49 Wholesale of other household goods 46.51 Wholesale of computers, computer peripheral equipment and software 46.52 Wholesale of electronic and telecommunications equipment and parts 46.61 Wholesale of agricultural machinery, equipment and supplies 46.62 Wholesale of machine tools 46.63 Wholesale of mining, construction and civil engineering machinery 46.64 Wholesale of machinery for the textile industry and of sewing and knitting machines 46.65 Wholesale of office furniture 46.66 Wholesale of other office machinery and equipment 46.69 Wholesale of other machinery and equipment 46.71 Wholesale of solid, liquid and gaseous fuels and related products 46.72 Wholesale of metals and metal ores 46.73 Wholesale of wood, construction materials and sanitary equipment 46.74 Wholesale of hardware, plumbing and heating equipment and supplies				
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			46.75 Wholesale of chemical products 46.76 Wholesale of other intermediate products 46.77 Wholesale of waste and scrap 46.90 Non-specialised wholesale trade 47.11 Retail sale in non-specialised stores with food, beverages or tobacco predominating 47.19 Other retail sale in non-specialised stores 47.21 Retail sale of fruit and vegetables in specialised stores 47.22 Retail sale of meat and meat products in specialised stores 47.23 Retail sale of fish, crustaceans and molluscs in specialised stores 47.24 Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores 47.25 Retail sale of beverages in specialised stores 47.26 Retail sale of tobacco products in specialised stores 47.29 Other retail sale of food in specialised stores 47.30 Retail sale of automotive fuel in specialised stores 47.41 Retail sale of computers, peripheral units and software in specialised stores 47.42 Retail sale of telecommunications equipment in specialised stores 47.43 Retail sale of audio and video equipment in specialised stores 47.51 Retail sale of textiles in specialised stores 47.52 Retail sale of hardware, paints and glass in specialised stores 47.53 Retail sale of carpets, rugs, wall and floor coverings in specialised stores 47.54 Retail sale of electrical household appliances in specialised stores 47.59 Retail sale of furniture, lighting equipment and other household articles in specialised stores 47.61 Retail sale of books in specialised stores 47.62 Retail sale of newspapers and stationery in specialised stores 47.63 Retail sale of music and video recordings in specialised stores 47.64 Retail sale of sporting equipment in specialised stores 47.65 Retail sale of games and toys in specialised stores 47.71 Retail sale of clothing in specialised stores 47.72 Retail sale of footwear and leather goods in specialised stores 47.73 Dispensing chemist in specialised stores 47.74 Retail sale of medical and orthopedic goods in specialised stores 47.75 Retail sale of cosmetic and toilet articles in specialised stores 47.76 Retail sale of flowers				
30	H	Hotels and restaurants	55.10 Hotels and similar accommodation 55.20 Holiday and other short-stay accommodation 55.30 Camping grounds, recreational vehicle parks and trailer parks 55.90 Other accommodation 56.10 Restaurants and mobile food service activities 56.21 Event catering activities 56.29 Other food service activities 56.30 Beverage serving activities	IAS	IAS	IAS	
31	I	Transport, storage and communication	49.10 Passenger rail transport, interurban 49.20 Freight rail transport 49.31 Urban and suburban passenger land transport 49.32 Taxi operation	IAS	X	X	

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		ation	49.39 Other passenger land transport n.e.c. 49.41 Freight transport by road 49.42 Removal services 49.50 Transport via pipeline 50.10 Sea and coastal passenger water transport 50.20 Sea and coastal freight water transport 50.30 Inland passenger water transport 50.40 Inland freight water transport 51.10 Passenger air transport 51.21 Freight air transport 51.22 Space transport 52.10 Warehousing and storage 52.21 Service activities incidental to land transportation 52.22 Service activities incidental to water transportation 52.23 Service activities incidental to air transportation 52.24 Cargo handling 52.29 Other transportation support activities 53.10 Postal activities under universal service obligation 53.20 Other postal and courier activities 61.10 Wired telecommunications activities 61.20 Wireless telecommunications activities 61.30 Satellite telecommunications activities 61.90 Other telecommunications activities 63.91 News agency activities 63.99 Other information service activities n.e.c.				
32	J, K include 70, K include 71	Financial intermedi- ation; real estate; renting	64.11 Central banking 64.19 Other monetary intermediation 64.20 Activities of holding companies 64.30 Trusts, funds and similar financial entities 64.91 Financial leasing 64.92 Other credit granting 64.99 Other financial service activities, except insurance and pension funding n.e.c. 65.11 Life insurance 65.12 Non-life insurance 65.20 Reinsurance 65.30 Pension funding 66.11 Administration of financial markets 66.12 Security and commodity contracts brokerage 66.19 Other activities auxiliary to financial services, except insurance and pension funding 66.21 Risk and damage evaluation 66.22 Activities of insurance agents and brokers 66.29 Other activities auxiliary to insurance and pension funding 66.30 Fund management activities 68.10 Buying and selling of own real estate 68.20 Renting and operating of own or leased real estate 68.31 Real estate agencies 68.32 Management of real estate on a fee or contract basis 77.11 Renting and leasing of cars and light motor vehicles 77.12 Renting and leasing of trucks 77.21 Renting and leasing of recreational and sports goods 77.22 Renting of video tapes and disks 77.29 Renting and leasing of other personal and household goods 77.31 Renting and leasing of agricultural machinery and equipment 77.32 Renting and leasing of construction and civil engineering machinery and equipment 77.33 Renting and leasing of office machinery and equipment	IAS	X	X	

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			(including computers) 77.34 Renting and leasing of water transport equipment 77.35 Renting and leasing of air transport equipment 77.39 Renting and leasing of other machinery, equipment and tangible goods n.e.c. 77.40 Leasing of intellectual property and similar products, except copyrighted works				
33	K include 72	Information technology	58.21 Publishing of computer games 58.29 Other software publishing 62.01 Computer programming activities 62.02 Computer consultancy activities 62.03 Computer facilities management activities 62.09 Other information technology and computer service activities 63.11 Data processing, hosting and related activities 63.12 Web portals	IAS	X	X	
34	K include 73, 74.2	Engineering services	71.11 Architectural activities 71.12 Engineering activities and related technical consultancy 71.20 Technical testing and analysis 72.11 Research and experimental development on biotechnology 72.19 Other research and experimental development on natural sciences and engineering 72.20 Research and experimental development on social sciences and humanities 74.10 Specialised design activities 74.20 Photographic activities 74.90 Other professional, scientific and technical activities n.e.c.	IAS	IAS	IAS	
35	K 74 minus K 74.2	Other services	69.10 Legal activities 69.20 Accounting, bookkeeping and auditing activities; tax consultancy 70.10 Activities of head offices 70.21 Public relations and communication activities 70.22 Business and other management consultancy activities 74.30 Translation and interpretation activities 78.10 Activities of employment placement agencies 78.20 Temporary employment agency activities 78.30 Other human resources provision 80.10 Private security activities 80.20 Security systems service activities 80.30 Investigation activities 81.10 Combined facilities support activities 81.21 General cleaning of buildings 81.22 Other building and industrial cleaning activities 81.29 Other cleaning activities 81.30 Landscape service activities 82.11 Combined office administrative service activities 82.19 Photocopying, document preparation and other specialised office support activities 82.20 Activities of call centres 82.30 Organisation of conventions and trade shows 82.91 Activities of collection agencies and credit bureaus 82.92 Packaging activities 82.99 Other business support service activities n.e.c	IAS	IAS	IAS	
36	L	Public administration	84.11 General public administration activities 84.12 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security 84.13 Regulation of and contribution to more efficient operation of businesses	IAS	X	X	

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			84.21 Foreign affairs 84.22 Defence activities 84.23 Justice and judicial activities 84.24 Public order and safety activities 84.25 Fire service activities 84.30 Compulsory social security activities				
37	M	Education	85.10 Pre-primary education 85.20 Primary education 85.31 General secondary education 85.32 Technical and vocational secondary education 85.41 Post-secondary non-tertiary education 85.42 Tertiary education 85.51 Sports and recreation education 85.52 Cultural education 85.53 Driving school activities 85.59 Other education n.e.c. 85.60 Educational support activities	IAS	X	X	
38	N	Health and social work	75.00 Veterinary activities 86.10 Hospital activities 86.21 General medical practice activities 86.22 Specialist medical practice activities 86.23 Dental practice activities 86.90 Other human health activities 87.10 Residential nursing care activities 87.20 Residential care activities for mental retardation, mental health and substance abuse 87.30 Residential care activities for the elderly and disabled 87.90 Other residential care activities 88.10 Social work activities without accommodation for the elderly and disabled 88.91 Child day-care activities 88.99 Other social work activities without accommodation n.e.c.	IAS	X	X	
39	O	Other social services	37.00 Sewerage 38.11 Collection of non-hazardous waste 38.12 Collection of hazardous waste 38.21 Treatment and disposal of non-hazardous waste 38.22 Treatment and disposal of hazardous waste 39.00 Remediation activities and other waste management services 59.11 Motion picture, video and television programme production activities 59.12 Motion picture, video and television programme post-production activities 59.13 Motion picture, video and television programme distribution activities 59.14 Motion picture projection activities 60.10 Radio broadcasting 60.20 Television programming and broadcasting activities 79.11 Travel agency activities 79.12 Tour operator activities 79.90 Other reservation service and related activities 90.01 Performing arts 90.02 Support activities to performing arts 90.03 Artistic creation 90.04 Operation of arts facilities 91.01 Library and archives activities 91.02 Museums activities 91.03 Operation of historical sites and buildings and similar visitor attractions 91.04 Botanical and zoological gardens and nature reserves	IAS	X	X	



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			activities 92.00 Gambling and betting activities 93.11 Operation of sports facilities 93.12 Activities of sport clubs 93.13 Fitness facilities 93.19 Other sports activities 93.21 Activities of amusement parks and theme parks 93.29 Other amusement and recreation activities 94.11 Activities of business and employers membership organisations 94.12 Activities of professional membership organisations 94.20 Activities of trade unions 94.91 Activities of religious organisations 94.92 Activities of political organisations 94.99 Activities of other membership organisations n.e.c. 96.01 Washing and (dry-)cleaning of textile and fur products 96.02 Hairdressing and other beauty treatment 96.03 Funeral and related activities 96.04 Physical well-being activities 96.09 Other personal service activities n.e.c.			
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**SOURCE: IAF ID 1:2023**

**AND**

**EU Regulation** (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains Text with EEA relevance. **AND** Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2./ **KS-RA-07-015-EN.PDF**

**Risk sectors see MD 5 and Procedure P 10-01**

**SOURCE: EBS Registrars LLC Accreditation by IAS, No: MSCB 347**

## **ISO/IEC 27001:2022**

**SECTORS FOR INFORMATION SECURITY MANAGEMENT SYSTEMS AND INFORMATION TECHNOLOGY**

SECTOR	SUBSECTOR
Government activities	State Authorities / Taxation Authorities / Customs Authorities / others
Public activities	Communication, radio and TV broadcasting / press and publication / scientific research / social security / medical service / education / others
Commercial activities	Finance / e-commerce / logistics / consultancy and intermediary / tourism, hotels, restaurants / others
Production activities	Electricity / railway / civil aviation / chemical industry / aerospace industry / water conservation / transportation / information and communication technology / metallurgy / mining / food, drugs, tobacco / agriculture, forestry, animal husbandry, side-line production, fishery / others



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## FSMS- ISO 22000:2018

### CATEGORY AND SUBCATEGORY

Table based on ISO 22003-1:2022

Cluster <sup>a</sup>	Category		Subcategory		Examples of included activities
Primary production	A	Farming or handling of animals	AI	Farming of animals for meat/milk/eggs/honey	Raising animals (other than fish and aquaculture) used for meat production, egg production, milk production or honey production. Growing, keeping, trapping and hunting (slaughtering at point of hunting). Associated temporary packing without modification or processing of the product.
			AII	Farming of fish and seafood	Raising fish and seafood used for meat production. Growing, trapping and fishing (slaughtering at point of capture). Associated temporary packing without modification or processing of the product.
	B	Farming or handling of plants	BI	Farming – Handling of plants (other than grains and pulses)	Growing or harvesting of plants (other than grains and pulses): horticultural products (fruits, vegetables, spices, mushrooms, etc.) and hydrophytes for food. On farm storage of plants (other than grains and pulses), including horticultural products and hydrophytes for food.
			BII	Farming – Handling of grains and pulses	Growing and harvesting of grains and pulses for food. Handling grains and pulses. On farm storage of grains and pulses for food.
			BIII	Pre-process handling of plant products	Activities on harvested plants that do not transform the product from original whole form, including horticultural products and hydrophytes for food. These include cleaning, washing, rinsing, fluming, sorting, grading, trimming, bundling, cooling, hydro-cooling, waxing, drenching, aeration preparing for storage or processing, packing, repacking, staging, storing and loading.
Processing food for humans and animals	C	Food, ingredient and pet food processing	CO	Animal – Primary conversion	Conversion of animal carcasses intended for further processing including lairage, slaughter, evisceration, bulk chilling, bulk freezing, bulk storage of animals and game gutting, bulk freezing of fish and storage of game.
			CI	Processing of perishable animal products	Processing and packaging including fish, fish products, seafood, meat, eggs and dairy requiring chilled or frozen temperature control. Processing of pet food from animal products only.
			CII	Processing of perishable plant-based products	Processing and packaging including fruits and fresh juices, vegetables, grains, nuts, pulses, frozen water-based products, plant-based meat and dairy substitutes. Processing pet food from plant products only.
			CIII	Processing of perishable animal and plant – Products (mixed products)	Processing and packaging including pizza, lasagne, sandwiches, dumplings and ready-to-eat meals. Includes off-site catering kitchens. Includes products of industrial kitchens not offered for immediate consumption. Processing perishable pet food from mixed products
			CIV	Processing of ambient stable products	Processing and packaging of products stored and sold at ambient temperature including canned foods, biscuits, snacks, oil, drinking water, beverages, pasta, flour, sugar and food-grade salt. Processing ambient stable pet food.

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	D	Feed and animal food processing			Processing feed material intended for food and non-food producing animals not kept in households, e.g. meal from grain, oilseeds, by-products of food production. Processing feed mixtures, with or without additives, intended for food-producing animals, e.g. premixes, medicated feed, compound feeds.
Catering /food service	E	Catering/food service			Open exposed food activities such as cooking, mixing and blending, preparation of components and products for on-site direct consumer consumption or take away. Examples include restaurants, hotels, food trucks, institutions, work places (school or factory cafeteria), including retail with on-site preparation (e.g. rotisserie chicken). Includes reheating of food, event catering, coffee shops and pubs.
Retail, transport and storage	F	Trading, retail and e-commerce	FI	Retail / wholesale	Storage and provision of finished products to customers and consumers (retail outlets, shops, wholesalers). Includes minor processing activities, e.g. slicing, portioning, reheating.
			FII	Brokering/trading	Buying and selling products on its own account without physical handling or as an agent for others of any item that enters the food chain.
	G	Transport and storage services			Storage facilities and distribution vehicles for perishable food and feed where temperature integrity shall be maintained. Storage facilities and distribution vehicles for ambient stable food and feed. Relabelling/repackaging excluding open exposed product materials. Storage facilities and distribution vehicles for food packaging material.
Auxiliary services	H	Services			Services provisioned related to the safe production of food and feed including water supply, pest control, cleaning services and waste disposal.
Packaging material	I	Production of packaging material			Production of packaging material in contact with food, feed and animal food. May include packaging produced on-site for use in processing.
Auxiliary equipment	J	Equipment			Equipment for food, feed or packaging processing, vending machines, kitchen equipment, processing utensils, filters, hygienic design of equipment and facilities.
Bio/chemical	K	Chemical and bio-chemical			Production of food and feed processing aids, additives (e.g. flavourings, vitamins), gases and minerals. Production of bio-cultures and enzymes.

<sup>a</sup>Clusters can be used for accreditation scope of accredited certification bodies, and for accreditation bodies witnessing certification bodies.

NOTE “Perishable” can be considered as food of a type or condition such that it can spoil and must be preserved in a temperature controlled environment.