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The IKEA Way of Responsibly Procuring Products, Services, Materials and Components (IWAY)

IWAY Forest Materials Specification

Explanatory Note: *The Specification IOS-MAT-0253 pertaining to the European Union Deforestation Regulation (EUDR) (EU) 2023/1115 sets forth the requirements that each supply of an in-scope product must satisfy in order to achieve compliance with the EUDR. The IWAY Forest Materials requirements herein serve to complement IOS-MAT-0253 by defining the methods that suppliers are required to adopt to demonstrate adherence to the global regulatory framework governing responsible forestry management throughout the supply chain and refer to documents, information and other evidence that may be requested by competent authorities during an audit. It is expressly acknowledged that neither the IWAY requirements nor the IOS-MAT Specification shall be construed in a manner that modifies or alters the terms of the other. Taken together, both documents collectively constitute the entire agreement between the parties regarding the subject matter addressed herein.*

1. Purpose

The purpose of this document is to specify IWAY Standard Forest Materials Section requirements **F 9.1, 9.2, 9.4, 9.5, 9.6** and **9.8** (Forest Management) and requirements **G 1.5** and **G 1.6** (Supply Chain Management) of the IWAY Standard General Section that apply to *forest material* supply chains.

The glossary at the end of this document applies together with the glossary printed in the IWAY Standard Forest Materials Section. In the event of any ambiguity or inconsistency between the requirements in this Specification and the IWAY Standard Forest Materials Section, this Specification takes precedence.

2. Scope

This Specification applies to *suppliers* using *virgin* and *pre-/post-consumer recycled forest materials* in *products* and *packaging* for IKEA.

The scope of implementation covers all involved *suppliers* and *sub-contractors*, including *forest* owners, logging and wood processing companies, warehousing, traders, transport companies¹, and any other *sub-contractors* handling *forest materials* along the supply chain up to the *harvesting location* as defined in point 3.1.

The scope of *forest materials* (*virgin* and *pre-/post-consumer recycled*) used for IKEA includes but is not limited to wood, paper, pulp, bamboo, rattan, and cork:

¹ Transport companies that must be mapped and registered in the Sub-Supplier Tracking System (SSTS) are those contracted directly by the IKEA *supplier* to transport ready-made IKEA *products* between the factory and the *supplier's* warehouse or Consolidation Point (CP).

- **Wood:**
 - **Solid wood** (round wood, sawn goods, glue board, dowels, knobs, handles, legs, wooden casters), casks, tools, wooden frames, wood in the rough and other parts of wood;
 - **Composite materials** (Hardboard, High-Density Fibreboard (HDF), Medium-Density Fibreboard (MDF), Low-Density Fibreboard (LDF), softboard, Oriented Strand Board (OSB), particleboard, High-Density Strand Board (HDSB), wood-plastic composite, densified wood, or similar boards of wood or other ligneous materials, whether agglomerated with resins or other organic substances);
 - **Veneer** (surface and inner veneers, sheets for veneering);
 - **Plywood, layer-glued wood, and laminated veneer lumber (LVL);**
 - **Residuals** (demolished construction wood, slabs, offcuts, shavings, wood wool, chips, sawdust, wood powder);
- **Paper:**
 - **Paper** (Corrugated board, honeycomb paper, cardboard/ solid paperboard, M-board, tissue paper, fine paper, moulded paper, packing cases and similar packings of wood, paper composite, and other forest-based papers);
 - **Paper-based coverings** (pre-impregnated foil, Low Basis Weight Paper (LBWP) foil, décor paper, core paper, overlay, edge band, and balance paper);
- **Pulp;**
- **Bamboo** (*bamboo in industrial and bamboo in non-industrial applications*);
- **Rattan;** and
- **Cork.**

Forest materials used in the following applications are excluded from the scope of the IWAY Forest Materials Section.

- Release liners.
- Paper-based labels of components used in home appliances, electronics and lighting assemblies.
- *Packaging* used exclusively to support, protect, present, or handle *products* for IKEA operations (e.g., fruit crates, boxes, instructions, and brochures for IT equipment, etc.).
- Wooden handling materials from external rental systems, such as EUR-pallet, EPAL-pallet, CHEP pallet, etc.
- Returned, repaired, reused *packaging*, or *packaging* produced from *supplier's* production waste.
- Wood-based textiles.
- Linoleum.

3. Sub-contractor mapping and IWAY implementation along value chains

3.1 Sub-contractors of products, services, materials, or components in the IKEA value chain are

mapped, in line with IKEA organisation specifications (G 1.5).

- The *supplier* maps and registers all *sub-contractors* of *forest materials*² along the supply chain in the **IKEA Sub-Suppliers Tracking System (SSTS)** based on the following conditions:
 - i. *Virgin* wood, paper, and pulp used in *products* (excluding all streams of materials used to produce *packaging* and *packaging products*), are mapped and registered up to *the FSC Forest Management organisation* for FSC-certified materials or to each forest owner for non-FSC-certified materials.
 - ii. *Pre-consumer recycled* wood and paper used in *products* are mapped and registered at least until *sub-contractor* generated these materials.
 - iii. Bamboo, rattan, and cork are mapped and registered at least until raw material *sub-contractors*.
 - iv. *Post-consumer recycled forest materials* for *products* are mapped and registered at least until the waste collection center or *waste management unit*.
 - v. *Forest materials* used in *packaging* and *packing products* are mapped and registered at least 1st tier *sub-contractors*.
- If *forest material* is supplied by a *sub-contractor* that is an IKEA company, an IKEA general agreement supplier, or any company that has a legal contract directly with IKEA, mapping shall be completed at that stage, and it is not required to map upper tiers.
- In case there is a new or any change of *sub-contractors*, the *supplier* is required to register such *sub-contractor* in SSTS before *forest material* from that *sub-contractor* is used for IKEA.

3.2 IWAY is implemented and verified at *sub-contractors* of products, services, materials or components in the IKEA value chain, in line with IKEA organisation specifications (G 1.6).

I. IWAY implementation towards *sub-contractors*.

- The *supplier* is responsible for ensuring compliance with applicable IWAY requirements from all *sub-contractors* along the supply chain as defined in p. 3.1.
- The *supplier* is responsible for ensuring that all applicable IWAY Sections and relevant IWAY Specifications (at least the IWAY Standard General Section and Forest Materials Section) are communicated to all *sub-contractors* as defined in p. 3.1. The most updated versions of IWAY Standard Sections and Specifications are available at www.inter.ikea.com/iway.
- The communication must be done in such a way that *sub-contractors* have understood the requirements and agreed to implement them.
- The dates of the IWAY communication are registered in SSTS.
- The communication to all *sub-contractors* must be renewed at least every 24 months or whenever the applicable IWAY Sections and/or relevant Specifications are updated.
- The *supplier* is responsible to verify compliance with all applicable IWAY Must requirements at all critical *sub-contractors*.
 - All applicable IWAY Must verifications at critical *sub-contractors* must be performed according to the predefined timelines in SSTS.
 - The verification of compliance can be performed by the *supplier* and/or a third-party auditing organisation appointed by *supplier*. In some cases, IKEA can request to perform verification activities and/or appoint a third party on behalf of IKEA.

² For non-forest materials, the *sub-contractor* mapping, implementation, and verification (G1.5 and G1.6) must comply with IWAY-S-602 or its applicable specification(s).

- All verification results must be registered in SSTS.

II. IWAY Must non-conformities at *sub-contractors*

If an IWAY Must non-conformity has been detected at a *sub-contractor*, the *supplier*:

- Immediately stop using materials, components, products, and services from that *sub-contractor*.
- Immediately ensure safety and well-being of any child and worker involved in the non-conformity.
- Promptly report the non-conformity to IKEA business responsible and register in SSTS.
- If the non-conformity is related to child labour or forced labour or the legality of materials, *supplier* must involve and fully cooperate with IKEA in the process of corrective, preventive and remediation actions.
- Secure that a corrective action plan is agreed with the *sub-contractor* and registered in SSTS as soon as possible. The corrective action plan includes as a minimum:
 - A root cause of the problem
 - Corrective actions
 - Person responsible for the implementation and execution of the corrective actions and
 - Time plan of the corrective actions
- Verify corrective actions before resuming delivery from the *sub-contractor*.
- Inform IKEA and agree on the next steps if the IWAY Must non-conformities cannot be corrected within a maximum of 90 calendar days.

III. IWAY implementation at IKEA company, IKEA general agreement supplier, or any other *supplier* with a legal contract with IKEA.

- The *supplier* must also register IKEA company, IKEA general agreement supplier, or any other *supplier* with a legal contract with IKEA in SSTS.
- The *supplier* is not accountable for communicating IKEA requirements and verifying the implementation of IWAY requirements at IKEA company, IKEA general agreement supplier, or any other *supplier* with a legal contract with IKEA.

4. Sourcing, risk assessment and mitigation

4.1 High risk sources are identified prior to the use of *virgin* and *pre-consumer recycled forest materials* for IKEA, using criteria defined by the relevant IKEA organisation. Evidence of risk mitigation is provided for high-risk sources, in line with IKEA organisation specifications (F 9.1).

Virgin and *pre-consumer recycled forest materials* used in *products* are subject to risk assessment and risk mitigation.

Forest materials used in the following *products* are exempted from this requirement:

- Pre-consumer recycled paper, unless it is identified as *by-products* under the EUDR requirements; and
- *Virgin* and *pre-consumer forest materials* used in *packaging* and *packaging products*.

The *supplier* conducts a “Country Risk” assessment based on the *country of harvest* for each new or updated *MTS combination* (Materials Tracing Survey Combination) and before using applicable *forest materials* for IKEA production.

Additional requirements for materials will be used for *products* that fall under or potentially fall under EUDR requirements. *Suppliers* must collect information from direct *sub-contractors* either:

- *Geolocation* and the date or time range of harvesting³, or
- The *EUDR Due Diligence Statement (DDS)* reference and verification numbers.

If the *geolocation* and date or time range of harvesting details are collected, both a Deforestation Risk assessment and a Country Risk assessment are required. If the *EUDR DDS reference* and *verification numbers* are collected, only a Country Risk assessment is required.

Geolocation data is not required for *pre-consumer recycled forest materials* unless they are identified as *by-products* under EUDR requirements.

The risk assessment is performed in CONNECT, and the identified risk topics and their levels are mitigated and documented. If a *supplier* does not have access to CONNECT, risk assessment and mitigation must be conducted and documented by using a format provided by the IKEA organisation with which the *supplier* has a legal agreement.

The risk assessment result is presented on a scale of two different levels of risk exposure with corresponding required mitigation actions (Table 1).

Table 1: Risk levels and required actions

Sourcing risk level	Action required
High	Risk mitigation actions are required
Low	No risk mitigation action is required

If the Country Risk and/or Deforestation Risk result is High in one or more risk topics, the *supplier* must validate those risks and provide additional evidence to mitigate the risk(s).

Before *products* are delivered to IKEA, the *products* must have a “Low” or “Negligible” risk level. If a “Negligible” level (initially assessed as “high risk” has undergone mitigation actions), proof of risk mitigation must be recorded and uploaded to CONNECT or a format provided by the IKEA organisation for each *MTS combination*.

Suppliers who source from IKEA Components and IKEA Industry are not required to collect and provide IKEA with documented evidence of risk mitigation. The evidence of risk assessment and mitigation is kept for a minimum of five years.

4.2 The sourcing, handling and sales operations of *forest materials* are compliant with applicable forest-related legislation. The evidence of compliance is provided, in line with IKEA organisation specifications (F 9.2)

Supplier is required to demonstrate with adequately conclusive and verifiable information that (i) *forest materials* used for IKEA are *deforestation-free* and have not been subjected to *forest degradation*, and (ii) were produced in compliance with the relevant legislation in the *country of harvest*. *Supplier* must secure segregation and traceability from the *geolocation of harvesting locations* to delivery to IKEA and have been kept separately and not mixed with other *forest materials* whose compliance status is unknown. Evidence confirming ownership of the *forest materials* and their traceability along the supply chain includes, but is not limited to, shipment/transport documents and invoices/sales documents.

The evidence of compliance is to be collected before using each new *MTS combination* for IKEA and kept for at least five years after delivering the *products* or *packaging* to IKEA.

5. Records and reporting

³ The duration of the relevant harvesting operations at least specified month(s) in a year.

5.1 The species (trade and Latin names) and harvesting location(s) of *virgin* and *pre-consumer recycled forest materials* are recorded, in line with IKEA organisation specifications (F 9.4).

A *supplier* delivering *products* (except *packaging products*) containing *virgin* and *pre-consumer recycled forest materials* is required to collect and record the following information for each *batch* of incoming *forest materials*.

Forest materials used in the following *products* are exempted from this requirement:

- Pre-consumer recycled paper used in *products*; and
- *Virgin* and *pre-consumer forest materials* used in *packaging products* that do not fall under the EUDR requirements.

Information collection applies to all applicable products and all markets:

- Species information includes trade, common, and scientific (Latin) names. Only the *IKEA approved species* can be used for *IKEA products*. In the case of new species, approval can be requested. The IKEA-approved list is available on www.inter.ikea.com/iway.
- The *harvesting location*, which includes details of the *country of harvest*;
 - Country: Pulp and paper
 - Country and Region: Wood
 - Country, Region and Sub-region: Bamboo, rattan and cork.
- Information on species and *harvesting location* accompanied by evidence and provided to IKEA upon request.
- In addition, IKEA has the right to request a *supplier* to submit samples to an IKEA-approved laboratory for testing to confirm the species and *harvesting location* of the material.

Additional information collection applies to all applicable EUDR requirements:

Suppliers collect either “*Geolocation* with the date or range of harvesting” or “*EUDR DDS reference* and *verification numbers*”:

- ***Geolocation*** for different types of spatial features is based on the size of the *harvesting location*:
 - For *harvesting locations* larger than 4 hectares, the *geolocation* must be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land.
 - For *harvesting locations* smaller than 4 hectares, *geolocation* can be provided using polygons or a single point with a specified plot area in hectares.

The *geolocation* must be provided to IKEA:

- GeoJSON (Geographic JavaScript Object Notation) file Type I and Type II by *suppliers* located in the European Union.
- In an Excel file or a GeoJSON (Geographic JavaScript Object Notation) file Type I and Type II by *supplier* located outside the European Union.

In case the *supplier* collects or receives *geolocation*, the date or time range of harvesting shall also be collected for each *harvesting location*.

- ***EUDR DDS reference* and *verification numbers*** received from direct *sub-contractors*.

5.2 A *material accounting system* is in place and, as a minimum, includes records of *inputs* and *outputs*. The records are kept, along with purchase and sales documents, in line with IKEA organisation specifications (F 9.5).

A *material accounting system* is established and maintained, which covers all required information and data

for IKEA *products* and *packaging*:

The records are generated from the *supplier's* management data and contain at least the following information **(a) – f)**:

- a) Register of inputs:** Includes at least the seller's name, purchase document number, *material type*, material unit, and FSC or recycled claim (if any). The register of *input* is updated for each *batch* of incoming *forest materials*.
- b) Input still in stock:** Quantity and/or volume received during a specific period and material stock balance.
- c) Inputs used in production:** Quantity and/or volume in production or intermediate storage, which has not been packed and stored as finished *products* or *packaging*.
- d) Register of outputs:** Includes at least the buyer's name, the dispatched product name, net and *gross volumes* of each *product* or *packaging*, sales document number, and FSC or recycled claim (if any). The register of *outputs* is updated for each *batch* of delivery.
- e) Output still in stock:** Quantity and/or volume of finished *products* or *packaging* still in stock.
- f) Conversion factor for each product or product group:** A portion of the *input* material and *output* as a product.

The *supplier* delivering *products* (except *packaging products*) must establish and maintain a *material accounting system* that covers all the required points mentioned above. For production management, from **b)** to **f)** must be updated frequently enough to allow traceability of *material combinations* used in an IKEA *product*, at a minimum per production week.

The *supplier* ensures that all upstream tier *sub-contractors* in the mapped supply chains (requirement G 1.5) for IKEA *products* have established and maintained a *material accounting system* that includes at least points **a)**, **d)**, and **f)** from the above list.

The *supplier* and *sub-contractor* delivering *packaging products* and/or using *packaging* must establish and maintain a *material accounting system* that includes at least points **a)** and **d)**.

The *material accounting system* is kept on file for a minimum of five years and provided to IKEA upon request.

5.3 Information about the volumes and sources of *forest materials* for IKEA is reported, in line with IKEA organisation specifications (F 9.6).

Suppliers granted access to CONNECT must register an *MTS combination* and create a *material combination* for each article/*product*. In cases where a *supplier* does not have access to CONNECT, the *supplier* registers sources of *forest materials* in a format provided by the IKEA organisation with which the *supplier* has a legal agreement.

- **Products** (except *packaging products*): A report is developed for each new and/or updated *MTS combination*. The registry is created before they are used for IKEA and must always be up to date. For *products* that fall under the EUDR requirements, the *supplier* is required to provide a *EUDR Due Diligence Statement*, its *reference* and *verification numbers*, as well as, upon request, any other information necessary to prove the required levels of due diligence have been undertaken.
- **Packaging and packaging products:** A report is developed for each *material combination*. The registry is created before a new *material combination* is used for IKEA and must always be up to date. *Supplier* is not required to report in the following cases:
 - i. *packaging* of fittings, materials, and components supplied by an IKEA company, or a Nominated Packaging Suppliers (NPS) contracted by IKEA.
 - and
 - ii. *packaging* and/or materials for *packaging* delivered to an IKEA company.

If requested by IKEA, evidence of More Sustainable Sources (MSS) status, *material distributor*, and volumes is provided to IKEA within 2 working days.

The *Supplier* with access to the **IKEA Wood Tracing System (WTS)** is required to report planned sources and volumes of *forest materials* for IKEA *products* through a Wood Procurement Plan (WPP) upon IKEA's request.

6. Products from More Sustainable Sources (MSS)

6.1 All *products* are from More Sustainable Sources which means such *products* are either FSC-certified or made of 100% *post-consumer recycled forest materials*, in line with IKEA organisation specifications (F 9.8).

The *supplier* must deliver MSS *products* and *packaging* to IKEA, which means *products* and *packaging* comply with at least one of the following conditions, either **a)** or **b)**:

a) Carry an accepted FSC claim - there are two acceptable sub-conditions (1a) – 2a):

1a) FSC 100%, FSC Mix Credit, FSC Mix 100%, FSC Recycled Credit, FSC Recycled 100%; or

2a) FSC Mix $\geq 70\%$ is applied to *packaging*, including *packaging products*; or

In a special case, *sub-contractors* along the IKEA supply chain are allowed to supply FSC Controlled Wood materials to a *supplier*, who uses a Credit system according to the FSC Chain of Custody standard (FSC-STD-40-004).

b) Contain 100% *post-consumer recycled forest materials*.

In addition to the above conditions **a)** and **b)**, the following *products* and *packaging* can be considered coming from MSS even without an FSC or 100% *post-consumer recycled* claim:

1. *Products* and *packaging* supplied to IKEA containing these inputs.
 - 1.1. Non-FSC-certified cork, rattan or *bamboo in non-industrial applications*.
 - 1.2. *Forest materials* collected from the officially registered *waste management units*.
 - 1.3. *Forest materials* sourced from *smallholders* engaged in responsible forestry initiatives identified and approved by IKEA.
 - 1.4. Pre-consumer recycled wood with an FSC Controlled Wood claim.
 - 1.5. Rubberwood and mango wood from *smallholder* plantations or orchards verified by the Controlled Wood (CW) verification program within the scope of the FSC Chain of Custody (CoC) certificate.

In cases when issuing an FSC CoC certificate with the Controlled Wood (CW) program within its scope is not possible, *supplier* is required to present the result of a 3rd party verification of the successful implementation of the FSC CoC standard and CW verification program.

Other *inputs* contained in a *product* or *packaging*, apart from those specified in 1.1) to 1.5), must comply with MSS requirements.
2. *Products* delivered to IKEA by an acknowledged *small-volume supplier*, and all *inputs* comply with MSS requirements.
3. *Products* and *packaging* delivered by an acknowledged *supplier* with the granted status "special case". The *supplier* must apply for the "special case" status (Appendix 1) before delivering *products* and *packaging* to IKEA. These cases include, but are not limited to:
 - 3.1 The *product* delivered by the *supplier* involved in the social entrepreneurship projects⁴ initiated

⁴ The projects support indigenous people, the local community, handicapped groups, or craft producers.

by IKEA.

3.2 The *supplier* delivers *products* that contain wood, paper, and *bamboo in industrial applications* with a volume exceeding 1,000 m3 in round wood equivalent yearly; however, they are not the main raw materials for IKEA, and the *supplier* does not have in-house processing. *Input* materials comply with MSS requirements.

3.3 A small volume of *packaging* is used for the delivery of materials, components, or *products* from one *supplier* to another *supplier*.

4. Printing paper for free-range labelling⁵ with an FSC label available on its *packaging*.

⁵ Free-range labelling: copy paper/printed paper used for labelling purposes.

7. Glossary

Term	Definition
<i>Bamboo in industrial application</i>	A <i>product</i> produced by converting bamboo into glue board by processing and gluing bamboo lamellas together in an industrial way (by using machines) and are represented by glue board, strand woven elements, and veneer sheets.
<i>Bamboo in non-industrial application</i>	Bamboo is used for simple production without glueing or engineering processes, or bamboo cane, core, core with skin, or skin for weaving or as hand-made material.
<i>Batch</i>	<p>A <i>batch</i> refers to a group of materials or products received, processed, produced or shipped together within a single operation. All <i>inputs</i> in the <i>batch</i> are unique by contentment and grouped by the identical production time, origin and composition. A <i>batch</i> can be applied to:</p> <ul style="list-style-type: none"> received materials or products; production (for the materials or products in the middle of processing); final products; or product consignment. <p>The <i>batch</i> is always identified with a unique batch number, code and date.</p>
<i>By-product</i>	Secondary materials generated during the processing of primary products, not suitable for use in the same production stream and was not classified as waste.
<i>Country of harvest</i>	The country, region, and sub-region where a <i>forest material</i> was harvested.
<i>EUDR</i>	Refers to the EU Deforestation Regulation (Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010).
<i>EUDR Due Diligence Statement (EUDR DDS)</i>	The statement confirming the compliance of a product placed on or exported from the European Union does not contribute to deforestation or forest degradation, and they have been produced in accordance with the relevant legislation of the country of production.
<i>DDS reference number</i>	A unique identifier assigned to each <i>EUDR DDS</i> generated by the EU TRACES. The <i>DDS reference number</i> is used in customs declarations and supporting documents to verify compliance with the regulation.
<i>DDS verification number</i>	A security code generated by the EU TRACES associated with the <i>DDS reference number</i> .
<i>Fall under the EUDR requirement</i>	Materials and products listed in the EUDR Annex I for placing on the European Union (EU) market - delivered within the EU, imported to the EU or exported from the EU.
<i>FSC Forest Management organisation</i>	A legal entity in the form of a company, a cooperative or an organised group of forest holders included in the scope of a valid FSC-FM/COC or FSC-FM certificate.
<i>Geolocation</i>	The geographical location of a plot of land is described through latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits. The coordinate reference system conforms to the World Geodetic System 1984 (WGS84) standard, corresponding to the EPSG:4326 project system.
<i>Gross volume</i>	A volume of <i>forest materials input</i> in the production for IKEA (production lost is included).
<i>Harvesting location</i>	Land within a single real estate property, as recognised by the law of the <i>country of harvest</i> . In specific to the IWAY Forest Materials Section, <i>harvesting location</i> refers to a plot of land where <i>forest materials</i> were harvested.
<i>IKEA approved species</i>	Species that are neither protected (in a specific area), threatened, vulnerable, endangered, critically endangered, or extinct in the wild. Species are approved by IKEA and are updated regularly.

Term	Definition
<i>Input</i>	In the context of this Specification, it refers to the quantity of incoming materials, <i>products</i> , and/or <i>packaging</i> that are produced or procured.
<i>Material combination</i>	A <i>material combination</i> is one specific material, manufactured by one producer and/or one distributor. It is used to structure the connections between documents and articles/ <i>products</i> in CONNECT.
<i>Material distributor</i>	A <i>sub-contractor</i> that distributes materials/components of their subcontractor brand without processing them.
<i>Material kind</i>	A group of <i>material types</i> has similar properties, processing and use methods.
<i>Material type</i>	A specific type of material with specific properties, ways of processing and use.
<i>MTS combination</i>	A combination of several descriptions of the material, that includes information about sub-contractor, species, <i>country of harvest</i> , <i>harvesting location</i> , <i>geolocation</i> , risk and certification status. It connects the material descriptions with the relevant <i>material combinations</i> in IKEA <i>products</i> .
<i>Output</i>	In the context of this Specification, it refers to the quantity of <i>products</i> and/or <i>packaging</i> that contain respective <i>inputs</i> .
<i>Packaging</i>	<i>Packaging</i> refers to packaging, handling and communication materials used for the presentation, containment, protection, handling, moving, storing, communicating and delivering goods. These include but are not limited to paper-based and wood-based packaging and paper-based communication materials (labels, instructions, laws and warnings, local compliance information, paper marking, etc.).
<i>Packaging products</i>	<i>Packaging product</i> refers to paper- and wood-based packaging, handling and communication materials sold to a buyer as a <i>product</i> .
<i>Product</i>	In the context of this Specification, it refers to an article or a material containing <i>forest materials</i> delivered to IKEA or used in IKEA operations, including <i>packaging products</i> .
<i>Small-volume supplier</i>	A status granted by IKEA for an IKEA <i>supplier</i> that meet the following conditions: <i>Supplier</i> delivering <i>products</i> to IKEA, for which <i>forest materials</i> do not constitute the main raw materials for IKEA; and The total volume of wood, paper, and <i>bamboo in industrial applications</i> used for IKEA <i>products</i> does not exceed 1,000 cubic metres (m3) in round wood equivalent per year. A <i>small-volume supplier</i> is not required to become an FSC-certified Chain of Custody (COC) company.
<i>Waste management unit</i>	A <i>waste management unit</i> is a licensed legal entity established to organise the collection, storage, treatment, or disposal of streams of residuals or wastes.

8. Appendices

Appendix 1: Application form for the supplier status “Special case”

Supplier number	Supplier name
IKEA business category	IKEA Supply Area

The special case status is required due to materials for IKEA:	Mark
From social entrepreneurship projects initiated by IKEA	<input type="checkbox"/>
Deliver products containing wood, paper, and bamboo in industrial applications exceeding 1,000 m³ RWE, but these materials are not the main material and not in-house processing operations	<input type="checkbox"/>
A small volume of packaging delivered to other suppliers	<input type="checkbox"/>
<u>Other reasons for the Special case (Specify)</u>	<input type="checkbox"/>

Materials to be used in IKEA products:

Material kind	Material type	Annual volume, m3 RWE or kg