

Q&A

About this document:

This document is a summary of frequently asked questions and answers regarding the IWAY Forest Materials requirements.

More material to read:

- IWAY Standard Forest Materials Section 6.1 and IWAY Forest Materials Specification (IWAY-S-604) (available on www.inter.ikea.com/iway)

Contacts:

If you have further questions, please contact your regular IKEA Business Development contact.

IWAY Forest Materials Section 6.1

A: General

A01. Where can I find the IWAY Forest Materials Section 6.1 and Specification?

Both documents are available to download from the IKEA Supply Partner Portal and on www.inter.ikea.com/iway.

A02. When will the requirements from version 6.1 come into force? When should they start to be used and when will they start to be verified?

The enforcement date of the IWAY Forest Materials Section 6.1 and its specification (IWAY-S-604) is 1 September 2025. All current requirements remain applicable until then. Verification activities will begin from the enforcement date.

A03. According to the General Data Protection Regulation Law (GDPR), sharing the owner's information with third parties is not allowed without the owner's approval. If the owner denies our request, what should we do?

The GDPR sets strict guidelines on how the personal data of individuals in the European Union (EU) can be collected, processed, and shared. IKEA does not require its Business Partners to register personal data related to sub-contractors. Contracts of data sharing agreements with sub-contractors may be of help when sharing information with IKEA.

A04. How can I get an account on the IKEA Supply Partner Portal?

Please contact your Business Developer in the IKEA Business Team you work with.



A05. What is "SSTS"?

The Sub-Supplier Tracking System (SSTS) is digital reporting tool used by IKEA Suppliers to register sub-contractors. For questions about SSTS access, please contact your IKEA business contact.

A06. Will IKEA provide forms to suppliers for reporting if there is no implemented system solution?

IKEA suppliers should have access to and register reports in the provided reporting tools (SSTS and CONNECT). If there are specific instances where no system is implemented or temporarily unavailable, forms or templates will be provided. For questions related to access to IKEA systems, please contact your IKEA business contact.

A07. Is there any template created for self-declaration for informing sub-contractors about the IWAY Forest Materials requirements?

No. IKEA does not provide templates for this. Suppliers are responsible for ensuring that all applicable IWAY Sections and relevant IWAY Specifications are communicated to sub-contractors.

A08. Do IWAY requirements apply to state forest suppliers? How and who is responsible for implementing the IWAY requirements (at least, the IWAY General Section and IWAY Forest Materials Section)?

- The applicable IWAY requirements apply to all suppliers/sub-contractors in the IKEA supply chains, including state forests.
- IKEA supplier is responsible for ensuring conformity with applicable IWAY requirements.
- The sub-contractor verification activity (G 1.6) is applied based on the sub-contractor's criticality (identified in SSTS). If the state forest is classified as a "non-critical sub-contractor" then verification is not required.
- However, upon the request of the IKEA supplier, all sub-contractors, including the state forests, should provide the required documents to prove the legality of materials.

A09. We are an FSC-certified organisation. Are we fully compliant with IWAY Forest Materials Section and IWAY-S-604?

Holding a valid FSC certificate does not ensure full conformity with IWAY Forest Materials requirements.

A10. What is the difference between FSC and PEFC and why is only FSC recognized by IKEA?

Both the FSC and PEFC aim to promote sustainable forest management; however, the FSC is more advanced in stringent standards and stakeholder-based balanced governance. It is receiving high-level support from major ecological NGOs, having transparent audits publicly, and firm certification bodies accreditation policy and performance. The FSC standards meet the IKEA Forestry requirements and, in certain cases, exceed those specified in the country's forestry regulations. The PEFC is an industry-based certification that lacks most of the advanced features of FSC. It is focused mainly on the implementation of national standards and is often considered accommodating to forest owners' and businesses' needs.



A11. We sell products containing forest materials to IKEA. The materials come from Europe and are compliant with EUDR. Do we have to implement the IWAY Forest Materials requirements?

Yes, compliance with applicable national and international legislation, such as the EUDR, is mandatory as part of the IWAY requirements (requirement F9.2). The IWAY requirements cover broader aspects beyond just legal compliance, such as only IKEA-approved species are allowed to be used for IKEA products and carry sustainability status either FSC or recycled. Therefore, IKEA suppliers must implement both IWAY and EUDR requirements. These requirements complement each other.

For more information about the EUDR scope, requirements, and how IKEA addresses this topic, please visit the [EUDR - IKEA Supply Partner Portal](#)

A12. What are examples of bamboo in industrial- and non-industrial applications?

Bamboo in industrial applications is material produced from bamboo cane, which was machined and processed and resulted in the bamboo glue board and veneer. Non-industrial bamboo is represented by split bamboo cane in strips or tiny rods, which are hand-woven into IKEA articles.

A13: What happens to IOS-PRG-0147 and IOS-COMP-PRG-0147 (Sustainability requirements for sourcing of wood- and paper-based packaging, handling, and communication materials from More Sustainable Sources)?

IWAY-S-604 will replace the technical specifications IOS-PRG-0147 and IOS-COMP-PRG-0147. These specifications will finally be removed from PDOC and PLUS.

A14. Will IOS-MAT-0087 be cancelled?

IOS-MAT-0087 will be kept until further notice.

A15. Does the standard also include paper documents such as waybills and labels of IBC (Intermediate Bulk Container)?

The scope of the IWAY Forest Materials Section covers 'products' and 'packaging' for IKEA. A waybill, invoice, or other paper document that provides information and confirms the origin of goods/products is not within the scope. Labels and safety instructions attached to the IBC are within the scope.

A16. I am a chemical supplier that delivers only bulk material (train wagons) without labels, a Safety Data Sheet (SDS), or other communication materials attached to the products. These communication materials are sent via email. Do I fall under the scope of the IWAY Forest Materials section?

The IWAY Forest Materials Section does not apply to this supplier.

A17. Are the corrugated paper boxes and the paper pallets in the scope of the IWAY Forest Materials Section 6.1?

Yes, they are.



A18. Are wood pallets carrying plastic packaging in the scope of the IWAY Forest Materials Section?

If you are an IKEA supplier and sourcing newly purchased wooden pallets for carrying materials or products for IKEA, these wooden pallets are in the scope. For wooden pallets from external rental systems (e.g., EPAL) and reused or repaired pallets, the requirement to be sourced as FSC-certified is exempt.

A19. Sawdust and agricultural waste used as biofuel for boiler heat generation, is that in the scope of this section?

Materials used as fuel for the boilers are not included in the scope of the IWAY Forest Materials Section.

A20. Are packaging materials used for carrying products for IKEA in the scope of the IWAY Forest Materials section?

Yes, the requirements of the IWAY Forest Materials section and specification IWAY-S-604 apply to all packaging materials for IKEA.

A21. Is wood-based packaging used for appliances in the scope of IWAY Forest Materials requirements?

Yes, if the appliances are IKEA products.

A22. Do the requirements apply to a product without any forest materials but paper packaging is used for shipment?

No, they do not apply to that product. But, the requirements of the IWAY Forest Materials Section and Specification apply to all packaging solutions used for carrying, presenting, containing, protecting, handling, moving, storing, communicating, or delivering goods and products to IKEA.

A23. What are the applicable requirements for IKEA home furnishing suppliers who only use “packaging” to carry IKEA products? (Updated)

IKEA suppliers using only packaging materials shall secure implementation of the following requirements:

- F 9.2. Sourcing, handling and sales operations are compliant with applicable forest-related legislation.
- F 9.3. If the packaging is produced from virgin and pre-consumer recycled forest materials, the materials for packaging are not sourced from:
 - a) Forestry operations engaged in forest-related social conflicts;
 - b) Intact Forest Landscapes (IFL) or other geographically identified High Conservation Value Forests (HCVF), unless the area is certified by the Forest Stewardship Council (FSC) (with the exception of rattan managed according with regulations in the country of harvest);
 - c) Forest, and other natural ecosystems that have been subjected to deforestation, forest degradation or conversion to other non-forest use;
 - d) Forests with officially recognised and geographically identified commercial Genetically Modified (GM) tree, bamboo, and rattan species;
 - e) Sources subject to sanctions or a delivery ban.



- 9.5. A material accounting system is established and, as a minimum, includes records of inputs and outputs of packaging materials.
- F 9.6. Reporting information about the sources and types of packaging materials. Supplier is not required to report packaging materials 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.
- F 9.8. All products are from More Sustainable Sources meaning they are either FSC-certified or made from 100% post-consumer recycled forest materials. The acceptable FSC claim for packaging is at least FSC Mix 70%.
- F 9.9. Documented evidence of recycled content is provided for pre-consumer and post-consumer recycled forest materials that do not carry an FSC claim.

A24. Does the IWAY Forest Materials Section apply to Christmas trees?

No. Christmas trees are outside of the scope.

A25. Does IWAY Forest Materials Section 6.1 cover bark and sawdust used as planting or growing media for Christmas trees?

No. Bark and sawdust included in the growing media for Christmas trees, or any tree species are not in the scope of the IWAY Forest Materials Section.

A26. Will wooden pallets or packing material used to carry cut Christmas trees need to be FSC certified?

Yes, as it is considered as a "packaging" that carries IKEA products.

A27. Is there a clear definition of "batch" in IWAY?

Yes, the definition is available in the glossary of the Specification.

A28. Will the implementation and verification of Advanced and Excellent requirements be mandatory starting from September 1st, 2025?

Advanced and Excellent requirements go beyond minimum compliance and define additional steps towards more sustainable practices. Depending on the priorities dedicated by the relevant IKEA responsible, these requirements may or may not be applicable. The verification will occur subsequently, following the implementation of the Advanced and Excellent requirements.

A29. Are General Agreement suppliers applicable to the requirements of the IWAY Forest Materials Section and Specification?

Yes, the General Agreement suppliers are fully applicable to all applicable IWAY Sections and IKEA organisation specifications.

A30. Is wood utilized for construction classified as post-consumer recycled material?

Wood used for construction can be any type. However, wood reclaimed from construction and demolition debris is considered post-consumer recycled material.



A31. How to verify that paper used for free-range labelling (copy paper) truly comes from a box with an FSC logo?

The sales documents, such as invoices of purchased paper or a box with the FSC logo, should be provided.

B: Sub-contractors of products, services, materials, or components in the IKEA value chain are mapped, in line with IKEA organisation specifications (G1.5)

B01. Requirements G1.5 and G1.6 of the IWAY Standard General Section are referring to "in line with IKEA organisation specification" - what specification is this?

Suppliers delivering products and packaging containing forest materials should follow the specification IWAY-S-604 and disregard the specification IWAY-S-602. Other materials that are not forest-based must comply with IWAY-S-602 or other relevant specifications.

B02. For IKEA suppliers who also serve as sub-contractors in the supply chain, do they need to register packaging information for their buyers who are also IKEA suppliers?

The sub-contractors don't need to register their 1st tier sub-contractors for packaging for other IKEA suppliers. In the case of the IKEA Components packaging suppliers, they are required to register all first sub-contractors, regardless of their role in the supply chain.

B03. Is sampling allowed to map sub-contractors in the IKEA supply chain? And what level of detail is required?

IKEA suppliers are required to map all relevant sub-contractors connected with forest materials in the IKEA supply chain up to the required resolution as described in the IWAY-S-604 requirement G1.5.

B04. For what period shall the mapping be done?

The register of all forest materials sub-contractors along the supply chain shall always be up to date.

B05. If we are sourcing FSC-certified packaging, are we required to register a supply chain map?

Yes, you are required to register at least the 1st tier sub-contractor.

B06. Do you need to register in SSTS, a transport company that transports forest materials, e.g. logs of wood from the forest to the sawmill (G1.5/G1.6)?

Transport companies in the upper supply chain are not required to be mapped. As of now, the only transport companies that must be mapped and registered in SSTS are those contracted directly by the IKEA supplier to transport ready-made IKEA products between the factory and supplier's warehouse or CP (Consolidation Point). Transportation arranged by IKEA shall not be registered in SSTS by the IKEA supplier.

B07. What if a supplier has sub-contractors working on their own premises (on-site service providers) – shall all of them be registered in SSTS?

According to SSTS terminology, service providers present on site more than 18 hours a week shall be registered in SSTS. During registration process in SSTS and choosing option 'Services,



Traders and Others', a drop-down list will appear, where needed service provider type can be captured.

B08. In the case of an FSC Forest Management organisation is different from forest landowner. Who should be mapped in SSTs?

The FSC Forest Management organisation should be registered in SSTs. This means the FSC FM organisation is responsible for securing compliance, including the legality of managing the land.

B09. As an IKEA supplier receiving either cardboard or labels, what actions must I take to comply with the requirements set out in G1.5?

These materials are classified as "packaging"; it is required to register at least 1st tier sub-contractors.

B10. A supply chain for non-certified forest materials other than bamboo, rattan, and cork, is mapped until each forest owner. Are PEFC-certified forests included in "non-certified forest materials"?

PEFC-certified materials are considered "non-certified"; thus, mapping until each forest owner is required.

B11. 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". Does this mean that for suppliers sourcing wooden dowels from an IKEA Components supplier, the mapping only needs to be done for this supplier?

Yes, suppliers sourcing forest materials from IKEA Components suppliers are required to register the sub-contractors up to the IKEA Components supplier. The IKEA Components supplier is responsible and accountable for upper tiers along the supply chain until a location of harvesting is needed.

B12. Can you give examples of "IKEA companies" that a supplier can have an agreement with?

Any company which has IKEA in its legal name or belongs to the group of IKEA companies, including but not limited to Inter IKEA, IKEA Industry, IKEA Components, IKANO, INGKA, etc.

B13. Is it required to map the supply chain all the way to forest owners according to the IWAY requirements?

The mapping is required in different resolutions, as described in requirement G1.5 in the IWAY-S-604. For example, FSC-certified materials shall be mapped until the forest management organisation holds a valid FSC-FM certificate, while non-FSC-certified materials (except bamboo, rattan and cork) are required to be mapped until the forest owner.



B14. We are a CA Wood supplier and is currently mapping and registering sub-contractors handling forest-based materials until the forest roadside, as the IWAY-S-603 requires. What will happen to IWAY-S-603 and when the IWAY-S-604 is enforced?

From 1st September 2025, the IWAY-S-603 will be replaced by the IWAY-S-604. The mapping resolutions/details and sub-contractor verifications are described in the IWAY-S-604 requirements G 1.5 and G1.6.

B15. Do we have to duplicate the registration in the SSTS and More Sustainable Sources (MSS) packaging reports?

No, there are different requirements for each report:

- SSTS Report: As an IKEA supplier, you need to register only the direct packaging material supplier and the relevant information describing this supplier G1.5.
- CONNECT Report: In this report, the supplier registers the packaging material combination, which includes the main details of the direct packaging supplier, as well as the MSS status and recycled content.

B16. What if an IKEA supplier sourced forest materials from a home-furnishing supplier? At which resolution should be mapped?

IKEA supplier is required to map until another IKEA supplier.

B17. What if an IKEA supplier sourced forest materials from a General Agreement supplier? At which resolution should be mapped?

The IKEA supplier shall map up to the General Agreement supplier.

B18. Why does IKEA require a comprehensive mapping of the supply chain, up to the harvesting location?

It is to ensure transparency and accountability by identifying each actor from raw material sourcing to final product delivery. Additionally, it helps in risk management by identifying and mitigating potential disruptions and non-conformities in the supply chain. Lastly, IKEA is committed to promoting sustainability by responsibly sourcing materials and adhering to good practices.

B19: Does the requirement to map the supply chain apply when sourcing materials from a low-risk country?

Yes. The supply chain mapping applies to all suppliers and is unrelated to the country risk classification.

C: 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 (G1.6)



C01. With regards to verifying compliance with all applicable IWAY Must requirements at all critical sub-contractors. If a critical sub-contractor is a supplier who has an agreement with an IKEA company. Should the supplier conduct an audit at this sub-contractor?

No. The supplier is not accountable to communicate and verify IWAY at IKEA company, IKEA general agreement supplier, or any other supplier with a legal contract with IKEA.

C02. Does the verification of IWAY MUSTs at sub-contractors include only MUSTs in the IWAY General section or also covering Forest Materials Section MUSTs?

The verification must include all MUST requirements from all applicable IWAY sections.

C03. How much time is given to register and verify IWAY Must compliance for new critical sub-contractors? (Updated)

Any new sub-contractor (a critical sub-contractor generated by the system) must be registered before the material is used for IKEA production. The verification at critical sub-contractors must be performed according to the predefined timelines in SSTs.

C04. Is it required for suppliers to verify the IWAY Must requirements at non-critical sub-contractors?

No. It applies only for critical sub-contractors.

C05. Are all sub-contractors in scope required to acknowledge, sign, and collect all the documents?

The sub-contractors are not required to sign to prove they have received communication of the IWAY standard and relevant documents. Still, suppliers must register the dates of the IWAY communication to be registered in SSTs.

Collecting documents to prove mitigation actions and legality, is required.

D: 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 (F9.1)

D01. What is the IT system for conducting risk assessments?

The risk assessment can be done through CONNECT.

D02. Do we need to perform a risk assessment and mitigate risk if we don't use forest materials from high-risk sources?

The risk levels can be identified only after the conducted risk assessment in CONNECT. No action is required if the risk level identified low.

D03. If the risk level is either Negligible or Not Defined in the first evaluation, are we expected to take any measures regarding these risks?

Risk is always high or low at first evaluation. It becomes negligible only when mitigation actions for high risk are taken.



D04. What actions from IKEA home furnishing suppliers are required when materials supplied by IKEA Components originate from high-risk sources? (Updated)

The supplier is not required to collect documents proving the legality of materials from IKEA Components and IKEA Industry.

D05. Do we have to conduct a risk assessment and risk mitigation for packaging materials? (Updated)

Packaging materials and packaging products are exempt from conducting risk assessments and implementing risk mitigation measures.

D06. ~~"The risk assessment must be conducted before forest material is used for IKEA production, at a minimum, for each batch of incoming forest material". What do you mean by each batch? Do you mean each received a truck of wood? Or do you mean wood from different logging sites?~~

~~In this case, it refers to incoming material that has the same characteristics and identical geolocation coordinates, as applicable for EUDR. (Invalid)~~

When must the supplier conduct the risk assessment? (New)

The supplier is required to conduct a "Country Risk" and/or "Deforestation Risk" assessment, if applicable, for each new or updated MTS combination (Materials Tracing Survey Combination) before using applicable forest materials for IKEA production.

D07. Should we collect all the evidence documents for risk mitigation actions or is it sufficient if we have the FSC certificate?

The availability of the FSC certificate or sourcing FSC-certified materials does not guarantee compliance with the IKEA requirements. IKEA suppliers with access to CONNECT will conduct risk assessments for each batch of incoming forest materials. If at least one of the risk topics is defined as high, risk mitigation actions shall be implemented by collecting risk mitigation documents.

D08. If the risk result is low, are we required to provide all the products as FSC-certified?

There are two different requirements:

- Requirement (F9.8) – it does not associate with sourcing risks. Suppliers are required to deliver products either FSC or 100% post-consumer recycled.
- Requirement (F9.1) - if the result is low risk, then you are not required to take mitigation action.

D09. In the case of one batch of incoming forest materials, including many smallholders, many geolocation coordinates are included. Do we need to conduct a risk assessment for each batch?

Yes, risk assessment and risk mitigation actions are required regardless of the sources of materials. IKEA needs to implement its due diligence.

D10. Does IKEA require a Nominated Packaging Supplier (NPS) to carry out a risk assessment? (Updated)

No. For packaging products that fall under the EUDR scope, the supplier shall perform risk assessment and mitigation through their own due diligence against EUDR, not in CONNECT.



D11. Does FSC certification mitigate all the IKEA risks?

FSC certification is a reliable voluntary forest certification that helps demonstrate materials come from sustainable sources, reducing deforestation and promoting responsible forest management. However, for high-risk sources, additional evidence of risk mitigation is required according to IKEA organisation specifications.

D12. In the case of an IKEA supplier sourcing forest materials from a company that has a contract with an IKEA company. Is the IKEA supplier required to:

1) Perform risk assessment at this sub-contractor?

2) Collect forest legality and material transaction documents required if a high risk is identified?

3) Collect and record information on geolocation? (Updated)

1) The IKEA supplier is required to perform a risk assessment for all sub-contractors, including companies with a legal contract with IKEA, except for those supplying packaging and/or packaging products."

2) If high risk(s) is specified, it is not enough to provide transaction documents; the IKEA supplier is required to collect all related legality and material transaction documents towards harvesting locations, except when sourcing from IKEA Components and IKEA Industry.

3) Geolocation or EUDR DSS reference and verification numbers are required to be collected and reported from all sub-contractors, including IKEA Components and IKEA Industry, if a product falls or potentially falls under EUDR.

D13. What are the EUDR DSS reference and verification numbers? (New)

They are the unique identifiers generated by EU TRACES; more details can be found in the glossary of Specification IWAY-S-604.

D14. How can risks identified in the IKEA risk assessment, related to the country of origin of raw materials (country of harvest), be mitigated? (New)

In cases of high risk, IKEA suppliers must evaluate their upstream supply chain and provide documented evidence of risk mitigation measures that support compliance claims. If the next tier in the supply chain is not directly linked to the sourcing of raw materials or lacks documented evidence for high-risk topics identified by IKEA, further communication is required up the supply chain. IKEA requests the sharing of documented evidence concerning the country of production (for forest materials is the country of harvest); however, ideally, each high-risk topic should be individually addressed in detail, including specific regional and local contexts.

The obligation to collect documentation depends on the regulatory regime of each country, as not all countries require specific documentation. This obligation, where applicable, could include some of the following documents:

- Official documents issued by authorities, such as administrative permits;
- Documents showing contractual obligations, including agreements with indigenous peoples or local communities;
- Complementary information from public and private certification or third-party verified schemes;
- Judicial decisions;
- Environmental and social/human rights impact assessments, management plans, and environmental audit reports.

Additional documents that can be useful include:



- Company policies and codes of conduct;
- Social responsibility or partnership agreements between private actors and third-party rights-holders;
- Reports on tenure and rights claims and conflicts.

Information, whether in hard copy or electronic form, must be verified for reliability, taking into account the risk of corruption in the production country. For further guidance on risk mitigation, refer to documents such as the FAQ and Guidance on EUDR, OECD Guidelines for Multinational Enterprises, and UN Guiding Principles on Business and Human Rights.

At a minimum, the risk of "illegal logging" must be mitigated by submitting documented evidence of legal forest possession, legal harvesting, and trade. This is crucial for compliance with regulations such as the Lacey Act, Australian Illegal Logging Prohibition Act, UKTR, Japanese Clean Wood Act, among others.

For specific risks the following can be submitted as evidence for further evaluation:

- Description of the risk in the words of the supplier (or sub-contractor). This description needs to offer information specific to the context and industry and explain, as a minimum, how the risk manifests in that context, how does the supplier (or sub-contractor) gather information to assess it and who do they consult in order to understand the risk better. The purpose of this information is to show that the supplier (or sub-contractor) understands the risk in their specific context, gathers information from other sources in order to understand it better and consults with the relevant stakeholders and rights-holders.
- Description of the measures taken to minimize, eliminate or control the risk. Such measures need to be specific to the risk and country/region/industry and show that there is a correlation between the measures and the risk that they are meant to address. The purpose of this step is to show that the supplier (or sub-contractor), after understanding the risk, has put in place effective measures that are meant to reduce, eliminate or mitigate the risk.
- How is the effectiveness of the mitigation measures measured and followed-up. The purpose of this step is for the supplier (or supply chain actor) to show that the measures that have been put in place to mitigate the risks are followed-up and progress is being measured. This may also include information on challenges encountered in implementing the mitigation measures, and what has been done to overcome such issues.

There is no specific document to prove compliance with any of the steps outlined above, instead there are multiple ways to show that the supplier (or supply chain actor) is fulfilling such obligations. From IKEA's side, evidence showing that the outcomes above have been achieved will be considered sufficient.

D15. Is the risk assessment related to the country of origin/harvest affected by reporting geolocations for EUDR, referring to upstream DDS, reporting materials not covered by EUDR, or creating a non-EUDR material report? (New)

No, the risk assessment is specific to the raw material or commodity itself and the country of origin. It is not influenced by risks of deforestation or degradation concerning geolocations, or by destination countries or markets.

When referencing a valid upstream Due Diligence Statement (DDS) for material covered by the statement, it is not necessary to proactively share documented evidence of risk mitigation



with IKEA. Such evidence is shared upon request, either immediately during an IKEA audit (initiated or conducted) or within two working days of a request by IKEA. However, this does not apply to the risk of "illegal logging." When "illegal logging" is indicated as high risk, documented evidence.

E: 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 (F9.2)

E01. Is compliance with IWAY Forest Materials Section 6.1 securing compliance with EUDR or will there be additional requirements?

The IWAY Forest requirements are developed to secure compliance with all applicable legislation. However, specific due diligence and reporting requirements related to EUDR applicable articles are outlined in an IKEA product specification MAT-0253 (Home furniture). These requirements must be complied with in addition to the IWAY Forest Materials requirements when applicable

G: 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 (F9.4)

G01. When should species and harvesting location information be collected and recorded, and when should it be reported to IKEA? (Updated)

Information on species and harvesting locations must be collected and recorded for each batch of incoming forest materials used in IKEA articles, except for packaging and packaging products used as packaging for IKEA articles. For the reporting, suppliers must develop or update their information when the MTS combination is changed.

G02. Will the list of IKEA approved species be updated?

The list of IKEA approved species is updated regularly. The IKEA-approved list is available on www.inter.ikea.com/iway

G03: Are we required to collect information on all harvesting locations and species used in composite materials? (Updated)

Yes, you must collect information on the species and harvesting locations of virgin and pre-consumer recycled materials. For materials used in products that fall or potentially fall under EUDR requirements, you must provide either the "geolocation with the date or range of harvesting" or the "EUDR DDS reference and verification numbers". For products intended for other markets, the species and country of harvest at the regional level are required.

G04. How many numbers must the geolocation data contain?

Geolocation data must include latitude and longitude coordinates with at least six decimal digits for precision. Detailed information about geolocation requirements and reporting specifics can be found in the Specification IWAY-S-604, requirement F9.4.

G05. What level of detail is required to collect the geolocation of particleboard produced from sawdust for products under EUDR scope? (Updated)

If particleboard does not come with EUDR DDS reference and verification numbers, suppliers must collect geolocation coordinates from all harvesting locations or plots of land for all wood inputs, including sawdust.

G06. Do the geolocation coordinates apply to paper products? And how about recycled paper?

Geolocation coordinates must be collected for paper products made from virgin or pre-consumer materials that fall or potentially fall under EUDR requirements. However, post-consumer recycled paper is outside the scope and does not require geolocation data.

G07. Do we need to collect geolocation for pre-consumer recycled forest materials?

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

G08. What is the time resolution of the harvesting period?

It depends on the actual harvesting period and end of the logging operation, at least the month of the year.

G09. What is the required harvest location resolution of bamboo materials? (Updated)

The geolocation of harvesting location is not required. The required resolution of country of harvest is sub-region at a minimum for bamboo, rattan, and cork.

G10. Is the time range of harvesting applied to rattan, bamboo, and cork?

No. The time range is only required for products under the EUDR scope.

G11. Is declaring the time range of harvesting mandatory if materials are from low-risk countries? (Updated)

The time range of harvesting is required only if geolocation coordinates are provided, regardless high or low risk.

G12. If a supplier purchases a single batch of forest material to use for the entire year, how often does the supplier need to update geolocation information in CONNECT?

If there is no change to the MTS combination, the supplier is not required to update CONNECT within one year from the date of registration in CONNECT.

G13. Rattan is harvested in natural forests and is only allowed to be harvested in the watershed protection forest, not in national parks and nature reserves. Is it enough to map only at the sub-region level?

According to the specification, the required resolution of supply chain mapping and collecting information on harvesting locations for rattan, cork, and bamboo is a sub-region at minimum.

H: 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 (F9.5)



H01. Who is responsible for establishing a Material Accounting System (MAS)?

The requirement to maintain the material accounting system applies to all IKEA suppliers and sub-contractors using forest materials at all implementation levels.

H02. Will IKEA provide IT support to suppliers with the establishment of the material accounting system?

No, IKEA will not provide IT support for the establishment of material accounting systems (MAS). Each supplier has its own unique production setup, resulting in variations in the MAS details. Furthermore, the level of information required across the supply chain can vary depending on the product groups and the supplier's status.

H03. Does the material accounting system established to secure FSC requirements fully cover F9.5?

Yes, if it is implemented up to IKEA requirements.

H04. Regarding point a) "each batch of incoming forest materials". Does it mean "each new incoming invoice" that consists of several deliveries or each delivery note?

If only the volume changes while other information remains the same, then several deliveries can be considered as one batch of incoming materials. However, if there are changes in harvesting location information and/or species, then each delivery note should be considered as a new batch.

H05. Do points b)-f) of requirement 9.5 needs to be reported in the IKEA reporting system.

No. The material accounting system ensures that the material's outputs correspond to the relevant material's inputs, which suppliers/sub-contractors establish, maintain, and control internally.

H06. How materials/components from various sources used in the products traced in the material accounting system?

Each incoming material shall be registered as a separate batch and traced through the entire production process, from the incoming materials warehouse to the final products or vice versa.

I: Information about the volumes and sources of forest materials for IKEA is reported, in line with IKEA organization specifications (F9.6)

I01. What is the reporting format to use for those suppliers with no access to CONNECT?

The reporting formats will be later specified and made available on www.inter.ikea.com/iway

I02. Is it still allowed to report paper-based covering materials (such as melamine foil) as a special composite under the new Section?

No, under the new IWAY Section, the option to report paper-based materials as "a special composite" is no longer valid. IKEA suppliers are now required to provide complete information about the origin of the paper used in IKEA products, including the country of harvest.



I03. We supply transport packaging and paper pallets to IKEA distribution centers. Are we required to report? (Updated)

No.

I04. If a home furnishing supplier using packaging with the IKEA logo, does the supplier need to map, record, and report the packaging materials such as corners, dividers, and fillings used to package the product, as well as stickers, labels, and instructions?

(Updated)

Supplier is required to map at least a 1st tier of packaging sub-contractor and register them in SSTs (described in G1.5). When it comes to recording and reporting, the supplier is required to develop a material accounting system and covers at least points **a)** and **d)** (as described in F9.5) and report a material combination in CONNECT.

I05. Is the same way (same practice as it is implemented now under 5.4) of updating MTS combination also required for rattan, bamboo, and cork?

Yes, MTS combinations for rattan, bamboo, and cork shall be registered as required today based on harvesting location (sub-region) and species.

J: All products are from More Sustainable Sources which means such products are either FSC-certified or 100% post-consumer recycled forest materials, in line with IKEA organisation specifications (F9.8)

J01. Is it compulsory to deliver FSC-certified products?

There are conditions specified in F9.8 when suppliers can deliver products without FSC claim.

J02. Why does IKEA recognize only 100% post-consumer as MSS, when FSC treats post- and pre-consumer equally nowadays?

FSC only treats pre- and post-consumer recycled paper-based products. Pre-consumer recycled wood is not FSC claimable and can only be used in FSC-certified products as controlled materials, as per the implementation of FSC-STD-40-005 requirements. This involves collecting information about the wood's origin, conducting a risk assessment, and implementing risk mitigation actions.

J03. Does IKEA accept the FSC Controlled Wood certified products? (Updated)

Suppliers are allowed to use FSC Controlled Wood materials in products;

- If the FSC output for the final product is FSC Mix Credit or FSC Controlled Wood for pre-consumer recycled wood, and
- For rubberwood and mango wood from smallholder plantations/ forests.



J04: What are the rules for sourcing or using pre-consumer recycled wood in IKEA products, and can these products be considered as MSS?

Certain conditions for the use of pre-consumer recycled wood are recognized and MSS-eligible for IKEA products.:

- a) **Input materials:** Pre-consumer recycled wood can be included in IKEA products if it is:
 - Purchased as FSC Controlled Wood certified material, or
 - Sourced from a non-certified provider and verified according to the FSC-STD-40-005 (Controlled Wood standard) by an FSC-certified IKEA supplier possessing a CW certificate.
- b) **Output claims:** Products that include pre-consumer recycled wood can result in various FSC claims such as FSC Mix xx% (lower than 100%), FSC Mix Credit, or FSC Controlled Wood. These are recognized by IKEA as MSS as long as the inputs meet the above-specified conditions.

Pre-consumer recycled paper: FSC certification considers pre-consumer recycled paper eligible for any FSC claims. Therefore, there are no limitations on using pre-consumer recycled paper in IKEA products. However, it must be identified and its share reported in CONNECT.

J05. Is it mandatory to purchase packaging items only from FSC-certified sub-contractors?

Yes, unless they supply 100% post-consumer recycled materials.

J06. Is a component supplier who sells electrical components to IKEA suppliers and only uses paper in boxes for transportation required to source FSC materials?

If the supplier is an IKEA Components supplier, they are required to comply with MSS requirements, which includes sourcing FSC-certified materials. However, if the supplier is not an IKEA Components supplier and packaging is not part of IKEA's product, this paper does not have to be FSC-certified.

J07. We supply chemicals to IKEA wood panel factories in plastic containers, accompanied by product names and safety paper labels. The total weight of the labels is less than 3 kg per year. Do we need to report?

No, you don't have to report to IKEA in CONNECT, but you might be required by IKEA wood panel factories to provide information about MSS status and recycled contents of the label.

J08. What are the MSS requirements for rubberwood and mango wood from smallholders?

- 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 a result of a 3rd party verification of the successful implementation of the FSC CoC standard and CW verification program.

J09. What evidence will be for packaging material purchased as 100% post-consumer recycled without FSC recycled claims?

Product technical description or self-declaration from the product manufacturer or supplier indicating the percentage of recycled content.



J10. Is it necessary to collect documented evidence of recycled content for FSC-certified materials?

According to requirement F9.9 - "Documented evidence of recycled content is provided for pre-consumer and post-consumer recycled forest materials that do not carry an FSC claim". However, the supplier is required to report the percentage of recycled content.

J11. Do IKEA sub-contractors need to source FSC-certified or 100% recycled packaging materials even if these materials are not part of the final product delivered to IKEA?

A shared sub-contractor for packaging who is not an IKEA Components packaging supplier does not need to source MSS packaging materials if those materials are not intended for IKEA products. Conversely, IKEA Components packaging suppliers must source MSS packaging and handling materials specifically used in IKEA operations and delivered to IKEA HFS.

J12. The supplier produces wooden furniture and has internal wood processing in place. However, the volume per year is less than 1,000 m3 RWE. Can they be eligible as "a small volume supplier", even if their main products are wooden furniture?

The supplier shall meet the following conditions can be acknowledged by IKEA as small-volume supplier:

- a) Forest materials do not constitute the main raw materials for IKEA; and
- b) The total wood volume does not exceed 1,000 m3 RWE per year.

If the main material is wood-based, bamboo or rattan – the supplier cannot be acknowledged as a small-volume supplier.

J13. For the small volume packaging status, what is the total amount of packaging material considered to be small volume?

The volume limitation is not determined for a small volume of packaging used for the delivery of materials, components, or products from one supplier to another supplier. Approval can be granted on a case-by-case basis.

K: Documented evidence of recycled content is provided for pre-consumer and post-consumer recycled forest materials that do not carry an FSC claim (F9.9)

K01. Do we need to provide documented evidence to prove 100% recycled content?

In case of non-FSC recycled materials. Information about the recycled content in materials used for IKEA shall be confirmed either with the material technical description or with the self-declaration provided by relevant material produced or supplier. This information shall be provided to IKEA only upon request.