

SUPPLY CHAIN DUE DILIGENCE ON CHILD LABOUR

Our approach to implementing the Swiss due diligence legislation in relation to IWAY

Applicable For: IKEA AG
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1. Introduction to IKEA

IKEA AG has been present in Switzerland since 1973. IKEA AG in Switzerland operates IKEA stores in 10 locations and 3 IKEA Plan & Order Points as per FY24. In IKEA AG we employed over three thousand people and together we work to realize the IKEA vision: "Creating a better everyday life for the many people".

1.1. IKEA Franchise System

Ingka Group is one of a group of franchisees worldwide operating IKEA stores and other sales channels under franchise agreements with Inter IKEA Systems B.V. (following called "IKEA Franchisees"), the owner of the IKEA Concept and worldwide IKEA franchisor.

Inter IKEA Group and Ingka Group have the same founder, as well as a common history and heritage, but are two groups of companies with different management and different owners.

All IKEA Franchisees pay franchise fees to Inter IKEA Systems B.V. The franchise fee gives the IKEA Franchisee the right to operate stores and other sales channels under the IKEA Concept and IKEA Brand.

Through the Sales and Supply Agreement with IKEA Supply AG (a subsidiary of Inter IKEA Systems B.V.) the IKEA Franchisee has the right, but also obligation to purchase IKEA home furnishing range and home accessories from IKEA Supply AG while food products are being delivered and developed by IKEA Food Supply AG (also a subsidiary of Inter IKEA Systems B.V.).

Components and communications parts are purchased by the Swiss franchisee from Inter IKEA components (IKEA Marketing & Communications AB).

Within the Ingka Group the entity IKEA AG is the franchisee to Inter IKEA Systems B.V. for the Swiss market and the contracting party to IKEA Supply AG and IKEA Food Supply AG. The whole system is shown in the following figure.

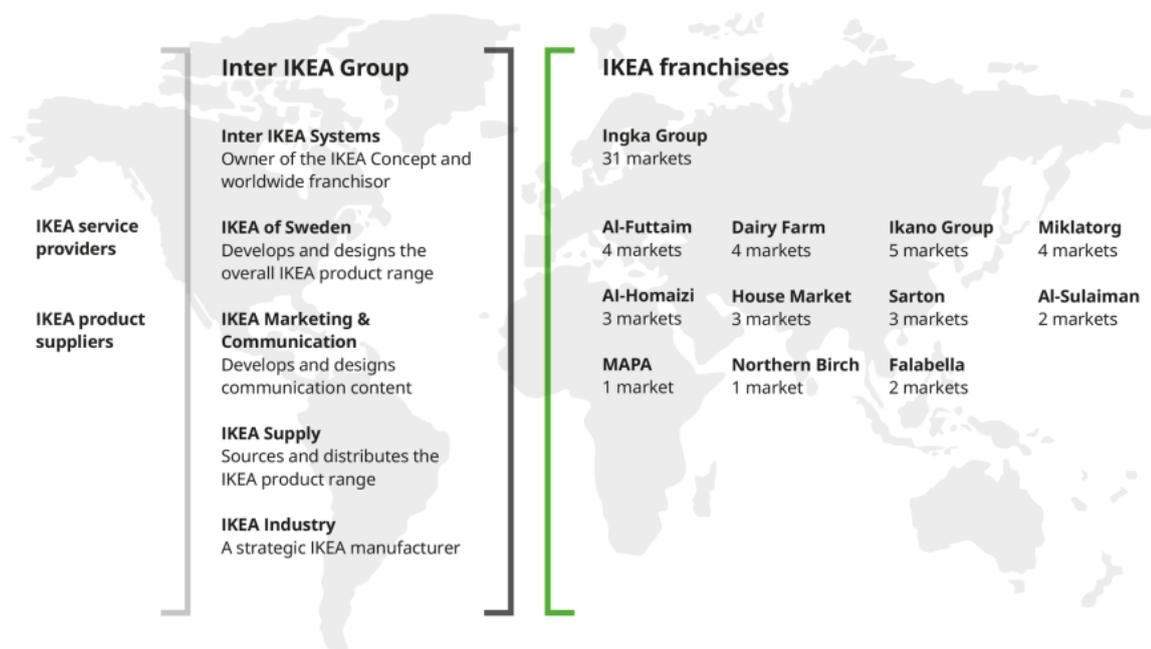


Figure 1: The IKEA Franchise System

2. Scope of this Due Diligence for IKEA AG

This Due Diligence applies specifically to IKEA AG. It outlines our approach to implementing the [Swiss ordinance on due diligence and transparency with regards to child labour \(DDTrO\) within our IWAY System](#). We have determined that the obligations with regards to Minerals and Metals from Conflict-Affected Areas are not applicable to IKEA AG, as IKEA AG does not trade with any of the following minerals and metals: Gold, tin, tantalum and tungsten.

2.1. Scope of application for IKEA AG

From 1 January 2023, DDTrO affects all Swiss companies, which within at least two consecutive business years reach at least two of the following thresholds: (i) more 250 FTEs in average per business year, more than CHF 20 Mio. balance sheet total, and/or (iii) sales revenues more than CHF 40 Mio.

IKEA AG fulfills the above criteria and is trading products which are, partially or completely, produced in countries which have a potential for the application of child labour.

To date, we have not identified an actual case of child labour in our direct supply chain. Based on extensive and regular human rights Risk and Impact analysis, we believe that the likelihood of child labour in our Tier 1 (direct) supply chain is low, independent of the country of origin of our products. Nevertheless, we believe it is important to create transparency in our supply chain and therefore voluntarily publish our supply chain due diligence with regard to our efforts taken against child labour.

Our supply chain includes all efforts of providing a service or creating a product. IKEA AG is also including all Services that are sold to the customer (also including downstream supply chain).

2.2. Suppliers of Direct and Indirect Services

2.2.1. Direct Materials & Services

The Inter IKEA Group is responsible for the development and manufacture of the IKEA Product Range through its own subsidiaries and third-party suppliers and distribution to IKEA AG. IKEA AG is responsible for the distribution of the products within its market. Consequently, for the IKEA Product Range there is only one Direct Supplier, Inter IKEA Group.

The IKEA Product Range includes all those products that are being sold to the IKEA Customer, therefore it does not include so-called non-range products and services, which are defined below under Indirect Materials & Services. IKEA AG does not make any decisions about the nature of the IKEA Product Range products distributed, their characteristics or their manufacture, and has no authority other than that resulting from its obligation as a distributor to guarantee the safety of their consumer.

IKEA AG additionally sources Direct Suppliers for the last mile delivery & installation services, which are sold to the customers as additional products and services. Those suppliers are Direct Suppliers, sourced by IKEA AG directly, outside the Franchise System.

2.2.2. Indirect Materials & Services

Non-range products and services that help us operate our Business but are not offered to the customer (together called Indirect Materials & Services) are purchased by IKEA AG outside the Franchise System.

3. Due Diligence Process IKEA AG

IKEA AG is taking a significant step towards ensuring ethical business practices by implementing a human rights due diligence process. Human rights due diligence is a comprehensive management system that enables companies to proactively identify, assess, and mitigate their human rights Risks and Impacts. This approach not only helps in safeguarding human rights but also strengthens the company’s commitment to ethical and responsible business operations. The subsequent chapters will delve into the various steps involved in this, focusing specifically on our processes regarding child labour in line with Swiss legislation, providing a detailed overview of how IKEA AG is working to uphold and promote human rights within its operations.

Find more information in the following chapters: Embed Due Diligence (Policy Commitment und Governance), Identify and Assess, Prevent & Mitigate, Remediate, Stakeholder Engagement, Grievance Mechanism, Monitor Effectiveness, Communicate.

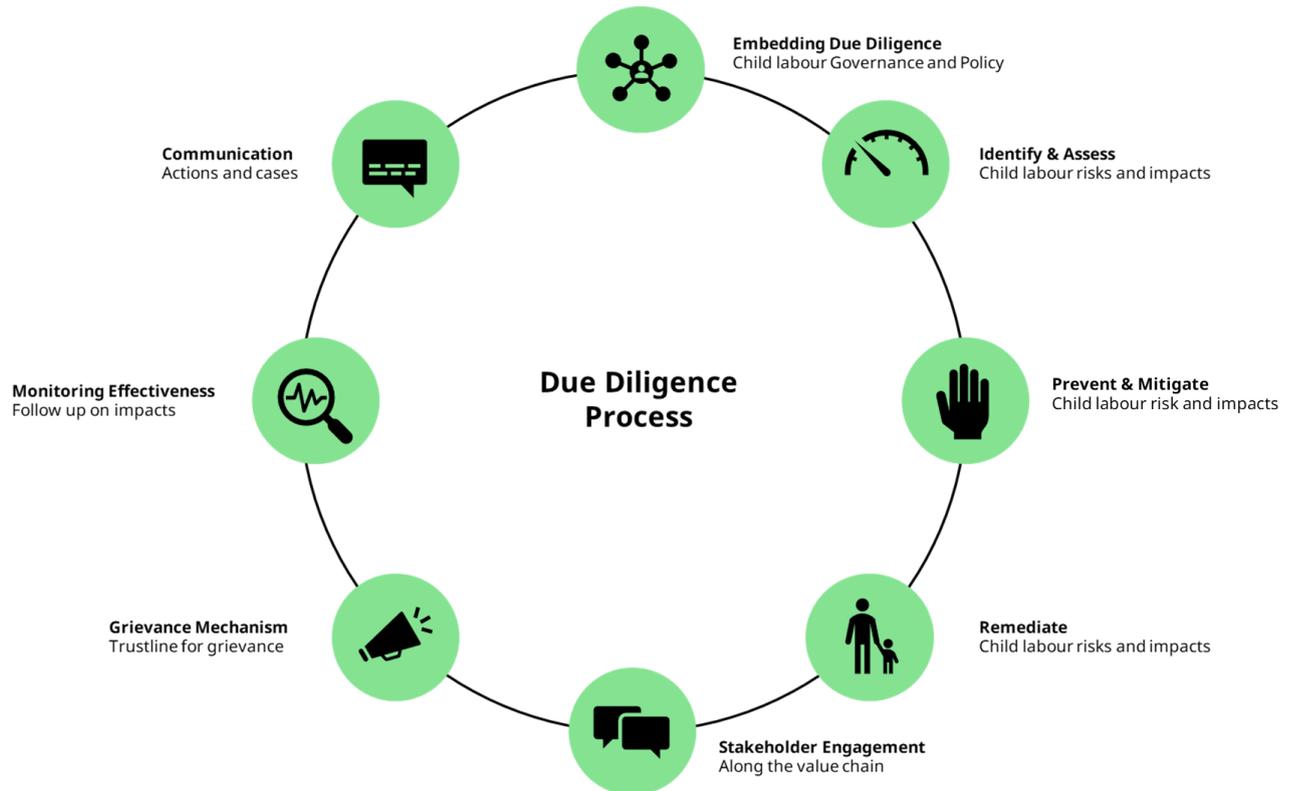


Figure 2: Yearly Due Diligence Process

3.1. Embedding Due Diligence

3.1.1. Policy Commitment

We base our commitment to human rights on the [Universal Declaration of Human Rights](#) and its two corresponding covenants, [The International Covenant on Civil and Political Rights](#) and [The International Covenant on Economic, Social and Cultural Rights](#). Our commitment to workers’ rights is based on the International Labour Organisation’s (ILO) [Declaration on Fundamental Principles and Rights at Work](#), Regarding child labour our Commitment is based on the [UN Convention on the Rights of the Child](#), the [Children's Rights and Business Principles](#).

3.1.2. Child labour Commitment

We aim to support, protect and empower the children and families that come into contact with our business through our products, stores, marketing and supply chain.

Our children's rights commitment is set out in our Policy on Human Rights and Equality, and we have detailed principles for child participation and safeguarding. Our approach is based on the Children's Rights and Business Principles developed by Save the Children, the UN Global Compact and UNICEF.

We are developing a roadmap to strengthen our approach to child rights across our business. It is based on three priorities:

Keeping children safe and protected – putting appropriate child safeguarding measures in place, never tolerating any form of child labour in our supply chain and making sure products are safe and marketed responsibly.

Being a family-friendly business – supporting co-workers who are parents and caregivers through our policies and workplace practices.

Reflecting young people's views – listening to young people's opinions and ideas and collaborating with them to shape the future of our business.

Our zero-tolerance approach to child labour is made clear to suppliers through our IWAY Standard on Preventing Child Labour and Supporting Young Workers. We believe that young people who are legally able to work should have access to decent employment opportunities, but they should not do hazardous work, night work or overtime.

3.1.3. IKEA Supply Chain Policy: IWAY.

In this chapter we will further explain IWAY, which is IKEA's general Supply Chain Policy. IWAY is the IKEA way of responsibly procuring products, services, materials and components, which operationalises our commitment on addressing human rights and environmental topics, including child labour. Since 2000, when IKEA first introduced IWAY, we have built a credible and robust system that we can rely on to support, challenge, and actively work together with our suppliers. All IKEA Franchisees can and are expected to use and implement IWAY in their local jurisdictions.

Our expectation for our suppliers in regard to child labour is defined in IWAY Standard General Section 6.0, which is a requirement all our suppliers are required to follow:

"G 3.1 There is no child labour. Any potential or confirmed case of child labour is immediately reported to IKEA."

IWAY relates to our suppliers' own business area, to the actions of a direct partner and to the actions of other (indirect) suppliers. This means that the responsibility of companies no longer ends at their own factory door but extends along the entire supply chain. The IWAY standards and its requirements oblige every single supplier for IKEA AG to comply with human and environmental standards, including child labour, within their own businesses as well as their supply chains are in accordance with the requirements of the Swiss DDTro.

3.1.3.1. IWAY – Standard and Framework

It is an own IKEA system which helps Ingka Group and Inter IKEA Group to make a positive Impact for people and the planet (IWAY System). By promoting more sustainable practices in the value chain, Ingka Group and Inter IKEA Group create the right conditions for sustainable business growth.

IWAY brings benefits to both the IKEA franchise system and IKEA suppliers. IWAY fulfills the requirements defined by DDTro, therefore by implementing IWAY with IKEA AG's **Direct and Indirect Suppliers** we are securing a Supply Chain Policy.

Sub-contractors (2nd+ tier) are reached by implementation of the IWAY requirements at the 1st tier suppliers. Additionally, a child labour cases handling process is established and secures regular information sharing throughout the supply chain.

IWAY System has two main elements: the IWAY Standard and the IWAY Framework.

The IWAY Standard defines what we expect of our suppliers in the IKEA value chain, when taking care of people, the planet, and animals. The IWAY Standard is built on 10 principles which reflect these ambitions and outline our expectations to our business partners. Each of the 10 IWAY principles is, in turn, supported by IWAY requirements.



Figure 3: IWAY Principles overview

IWAY Framework defines the ways of working that are common to all IKEA organizations such as Ingka in relation to decision-making, implementation support, verification, reporting and performance and competence.

The IWAY System is kept up-to-date and is designed to be both agile and relevant. It is used to achieve compliance within the supply chains.

Ingka Suppliers have to at all times comply with all relevant local, national and international laws, regulations and provisions applicable in the country of production and/or country where services are provided, and any additional requirement stated in IWAY Standard which may impose more strict requirements than such laws, conventions, regulations and provisions. Suppliers in the IWAY scope need to declare this to Ingka by signing the IWAY Standard and the complementing IWAY Compliance Commitment letter in each purchasing situation's template [IWAY-6.0.1.pdf \(ingka.com\)](#). The IWAY Standard as Supply Chain Policy is:

- requiring all 1st tier suppliers to comply with the IWAY Standard.
- requesting 1st tier suppliers to communicate the mandatory IWAY requirements (IWAY Must and IWAY Basic) to their own suppliers (2nd tier/sub-contractor to Ingka). In addition, critical 2nd tier suppliers must confirm towards the 1st tier Supplier that the mandatory IWAY requirements (IWAY Must and IWAY Basic) are adhered to and the right to review is secured.
- ensuring due diligence and reviews, both announced and unannounced, of the supply chain by IKEA IWAY Reviewers and independent third-party auditors. Reviews are conducted to verify compliance against the IWAY Standard and to secure Human Rights.
- taking steps for continuous improvement or ultimately phasing out a supplier if the supplier fails to fulfil the IWAY requirements within the given time frames.

All documents available externally for suppliers here: Important documents for you as an Ingka supplier | Ingka Group

3.1.4. Governance Structure

At IKEA AG there are different **decision-making bodies** in place. The decision-making body which is responsible for child labour is the Country IWAY Forum (see details below).

Additionally, the CEO of IKEA AG holds the title of the CSO (Chief Sustainability Officer) and is therefore also **accountable** for all Sustainability topics including child labour. The Risk & Compliance Manager is responsible to secure the yearly **Due Diligence Process** around child labour with the support of the sustainability department.

IKEA AG is responsible for securing implementation of IWAY requirements in its organization, including child labour. The **Swiss IWAY Country Forum** is a cross functional decision-making body to enable alignment and successful implementation of the IWAY requirements, secure the Due Diligence on Child Labour in IKEA AG.

3.2. Identify and Assess

IWAY has a system in place to identify and assess Risks and Impacts. The graphic below outlines this process, which is also covering the topic of child labour.

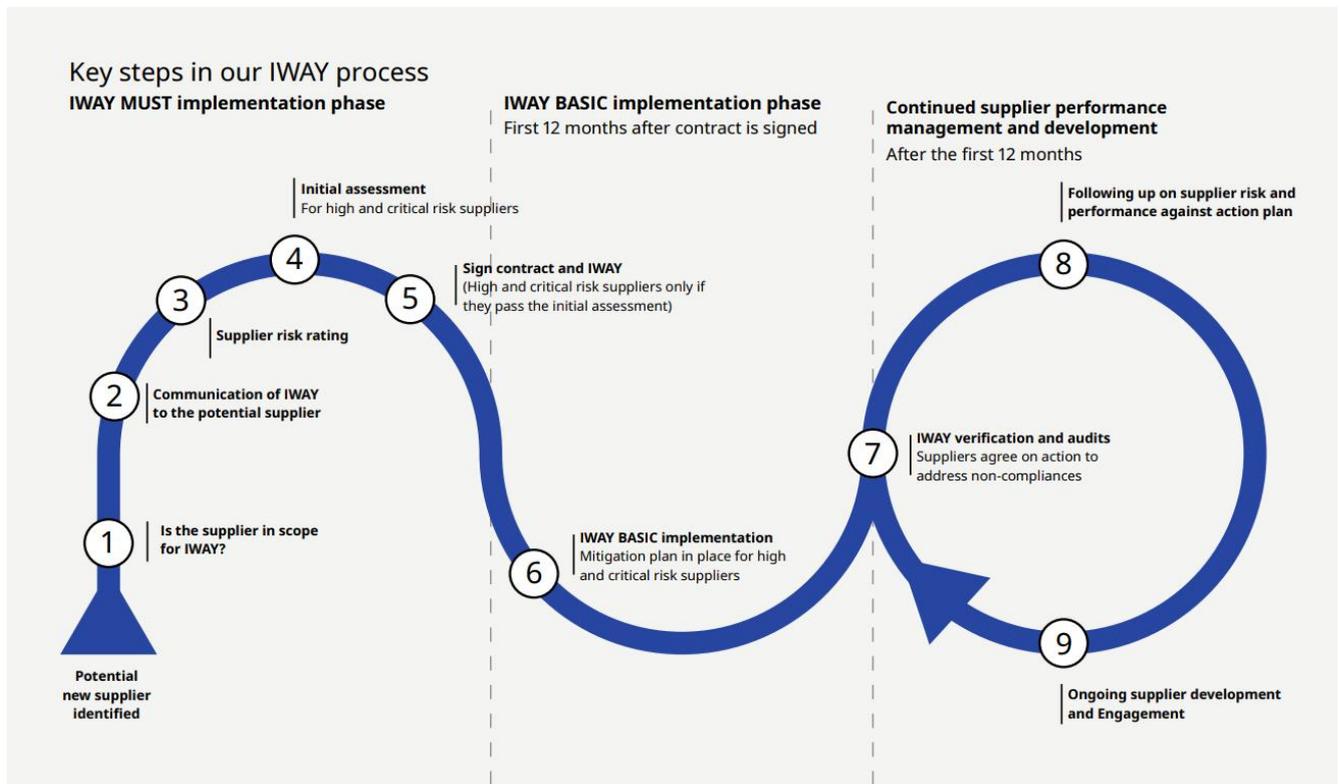


Figure 4: SOP IWAY

3.2.1. Risk and Impact Management Process

The following process describes how child labour is identified and assessed in the supply chain:

a) **IKEA AG Suppliers:**

- IKEA AG uses the [«Children's Rights in the Workplace Index» from UNICEF](#) to evaluate all business areas and suppliers, which are in scope. Suppliers are categorized based on their Risk and Impact score:

- **Basic:** Suppliers based in countries and working in an industry with a “Basic” score are not considered high Risk and Impact for child labour, and no further assessment is required, except if there is evident use of child labour for a product or service, in which case the below action items for "enhanced / heightened" Risk shall apply.
- **Enhanced / Heightened:** Suppliers based in countries and working in an industry with scores higher than “Basic” require a deeper analysis to ensure child labour standards are upheld.

b) Inter IKEA Group’s Suppliers

- Inter IKEA Group employs the [Maplecroft Child Labour Index](#), which operates similarly to the UNICEF Child Labour Index.
- Only countries and business areas identified as high Risk and Impact for child labour are subjected to further scrutiny and analysis.

3.2.2. Identification of Child Labour Cases

Actual negative Impacts on the environment and human rights, including child labour are identified through:

- IWAY Reviews - performed by IKEA, external third-party companies, authorities, and others
- Supplier and supply chain visits by IKEA co-workers
- Whistle blowers, either by direct contact with one of IKEA’s employees or through our Trust line
- Assessments and spot checks performed by e.g. NGOs, authorities, media

Actual negative Impacts received through those channels are raised directly to the Country IWAY Forum, which secures responsible functions to follow a process of investigate, cease, prevent and remediate the actual negative Impact. If the actual negative Impact is clear and agreed by all stakeholders no further investigation is needed.

If a potential or actual negative Impact comes via the Trust line, the process will be brought to the Country IWAY Forum through Business Risk & Compliance Manager as member of the Forum for further review. All notifications are taken seriously and will be further evaluated to confirm whether a notification is a mere rumour or based on actual findings.

3.3. Prevent & Mitigate

Our suppliers take ownership for implementing the sustainability requirements in their value chain to fit their business setup, and IKEA takes responsibility for providing support along the way. To secure this way of working, sustainability development is a continuous journey:

- IKEA suppliers are required to fulfil all IWAY Must requirements at all times (prior to first delivery or service). This is defined in business contracts between IKEA and suppliers.
- A new supplier has a focus on securing compliance with all IWAY Basic requirements (within latest 12 months after the first delivery or service) and any additional requirements. Once a supplier has implemented the sustainability requirements, they focus on monitoring and maintaining their compliance and integrating these processes in their daily operations.
Suppliers focus on continuous improvement. For example, they look for ways to assess the effectiveness and efficiency of their implementation activities. They can review existing ways of working to find potential improvements. Some suppliers may also start implementing the next level of IWAY requirements, IWAY Advanced and/or IWAY Excellent.

3.4. Remediate

3.4.1. Remediation Process

When child labour is confirmed the IKEA organisation takes action together with the supplier to remediate the case and eliminate the practice to ensure it does not recur again. The IKEA organisation ensures the below action steps, as a minimum, are implemented as part of any corrective action process, in line with Appendix 7.1 IWAY Audit Approach and Appendix 7.3 Handling cases of Child Labour:

1. Correction of the child labour situation: The IKEA organisations ensure the safety and wellbeing of the child, and that actions are implemented to correct the situation and meet the child's needs. A long-term perspective for the child is taken to support the child's best possible long-term future when remediating child labour cases.
2. Comprehensive root cause analysis: The IKEA organisation ensures the underlying structures and the chain of events that caused the child labour situation are identified, analysed and addressed where possible, and building leverage with other stakeholders where the root cause cannot be addressed by IKEA alone.
3. Design and implementation of preventive measures: The IKEA organisation ensures policies, processes and actions are developed and implemented to prevent future cases of child labour.

The purpose of the remediation is to ensure the child is removed from child labour and does not return to work until he/she is of the legal working age. It is the responsibility of the supplier to prepare a remediation plan for the child which is approved by the local IWAY Governance body.

When designing and implementing any actions to remediate child labour, the IKEA organisation ensures any suppliers involved follow the below principles:

- The safety and wellbeing of the child are ensured at all times
- All actions are in the best interest of the child
- The rights of the child to education are promoted
- The parents or legal guardians of the child are involved in the remediation plan
- The child is actively involved throughout the remediation process; any actions are designed taking the child's wishes and needs into account and any communication is done in a language understood by the child
- All actions and support are gender appropriate and tailored to the specific needs of the child
- The privacy and protection of data of the child are ensured at all times
- All remediation costs are borne by the supplier
- The child is reimbursed if the child has earned less than the legal minimum wage. All wage differences between the actual wage and the minimum wage for the full duration of the employment of the child are paid to the child
- If the child is within 12 months of reaching the minimum legal working age, the legal minimum wage is paid to the child for this period
- If the child is below the minimum legal working age, the child is offered the possibility to return to work once the child has reached the minimum legal working age.

As a minimum, the IKEA organisation ensures suppliers offer the following support to the child:

- Support in tracing the child's family if the child has been separated from their family or legal guardian and is in need of support to reconnect or trace them

- Access to physical and/or mental health services
- Access to job training and/or education (e.g. vocational training, bridge-school, re-enrolment in the education system)
- Support to attain legal support, guidance and access justice IKEA AG will report on all actions taken, if a case of child labour was identified, including its Impact on the actual case and measures that are taken to avoid recurrence in its annual report as further outlined in Section 3.8.

3.4.2. Corrective Action Plan

The supplier is responsible to prepare and implement a Corrective Action Plan for all non-conformity found during the verification activity, including a remediation plan where the non-conformity concerns child labour. The actions shall ensure that the identified non-conformities are corrected, that the root cause is addressed and that it prevents repetition of the negative Impact. The plan shall be prepared by the supplier and approved by IKEA AG. The supplier implements the planned actions and present evidence of these actions. IKEA AG will review the implementation and report on its effectiveness as further outlined in Section 3.8.

3.5. Stakeholder Engagement

Stakeholder engagement refers to the process by which companies interact with and involve various stakeholders in their due diligence activities. These stakeholders can include employees, suppliers, customers, investors, local communities, NGOs, and other relevant parties affected by the company's operations. Stakeholder engagement is carried out by Inter IKEA Group and Ingka Group, as the vast majority of suppliers deliver via Inter IKEA Group or Ingka Group.

3.6. Grievance Mechanism

The grievance procedure has been offered externally on IKEA.ch link as well as internally for own employees on Ingka Intranet webpage "Inside" Trust line. "[Trust line](#)" can be accessed online externally, and by phone internally. The grievance procedure ensures in sufficient manner anonymous grievances, protects the complaining person from consequences due to the grievance.

The grievance procedure is tool based, the tool is provided through an external provider located in the Netherlands, used by the whole Ingka Group organization, called SpeakUp. SpeakUp is hereby only providing the technical solution and thereby forwarding the information to the named contact persons at Ingka Group, the Trust line Managers. Processes for this are defined in detail and published at above mentioned webpage.

Each IKEA organisation ensures all IKEA co-workers and external parties understand their responsibility to escalate suspicions of child labour and whom to escalate this to in the IKEA organisation. Upon receiving these concerns or suspicions, the necessary parties who have the competence in investigating child labour cases must be involved.

3.7. Monitoring of Effectiveness

3.7.1. Follow up of involved suppliers

Confirmed cases of child labour are followed up in accordance with the Risk and Impact based approach of the IKEA organisation. All actions and observations that are part of any follow-up process are documented by the IKEA organisation. Learnings from the process of handling cases of child labour are also captured to enable continuous improvements. In case the IKEA relationship is terminated with a supplier involved in a confirmed child labour case, the IKEA organisation assesses the Impact of the business termination on the child. Necessary steps are taken to ensure the remediation plan can continue.

This is agreed with the supplier in writing prior to termination. All suspected or confirmed cases of child labour are reported as part of IWAY reporting as per Appendix 8.1 IWAY Performance Reporting.

3.7.2. Monitoring the child in remediation

The purpose of monitoring the child in remediation is to ensure the remediation plan is followed and that the child in remediation is kept free from child labour. For a child below the legal minimum working age found in child labour, follow up is done until the child has reached the legal minimum working age. For a child above the legal minimum working age found in child labour, follow up is done on a regular interval, at least 3 times, until the child has reached the age of majority. If during the follow up, it is found that the child is back in child labour, the remediation plan is revisited together with the supplier, IKEA and other relevant parties. Inputs as to why the child has deviated from the plan are important to understand and to make arrangements that better fit the child's situation to minimise the likelihood of the child falling back into child labour. An updated remediation plan is made and implemented.

3.8. Communication

IKEA AG publishes an annual report to document whether child labour has been identified in its supply chain and how it has been addressed, remedied and supervised thereafter. If there is no reasonable ground to suspect child labour within the supply chain in a given financial year, IKEA AG will publish such finding. Each annual report is released latest six months after the end of a respective financial year, which runs from September to August, meaning the report is published latest at the end of February of the following year. The report is published on the IKEA AG website and consultable for 10 years.

Definitions

Direct Supplier	is a party to contract for the supply of all those products that are being sold to the IKEA Customer including last mile and assembly /installation services (together called Direct Materials & Services), therefore it does not include so-called non-range products and services, which are defined below under Indirect Supplier.
Indirect Supplier	Non-range products and services that help operating our Business but are not offered to the customer (together called Indirect Materials & Services). These Suppliers are sourced by IKEA AG outside the Franchise System.
Sub-contractor	IKEA AG's immediate contractual relationships with Suppliers are referred to as 1 st tier Supplier, whereas the sub-contractors of those suppliers are referred to as 2 nd + tier supplier or sub-contractor.
Supply Chain Policy	Art.11 of the DDTro is asking, where applicable, for a Supply Chain Policy on Child Labour. IKEA's general Supply Chain Policy is called IWAY (find more details in this document), which is further explained in relation to Swiss law under this Swiss Annex, as amended from time to time.
IWAY System	is an abbreviation and refers to the IKEA way of responsibly procuring products, services, materials and components. The IWAY Standard as our general Supply Chain Policy for Ingka Group suppliers is available at http://www.ingka.com/suppliers .
IKEA	it is a brand, whereas the term is used in this document to the common basis of Ingka Group and Inter IKEA Group. IKEA offers well-designed, functional and affordable, high-quality home furnishing, produced with care for people and the environment. There are several companies with different owners, working under the IKEA Brand, all sharing the same vision: to create a better everyday life for the many people.
Inter IKEA Group	means all companies directly and/or indirectly owned and/or controlled by Inter IKEA Systems B.V. Inter IKEA Group includes Inter IKEA Systems B.V., IKEA of Sweden AB, IKEA Supply AG and IKEA Industry AB related businesses. Inter IKEA Holding B.V. is the holding company for the Inter IKEA Group.
Ingka Group	is the biggest Franchisee of Inter IKEA Group. The purpose of the Franchise is the marketing, retail and distribution of the IKEA product range, adhering to the IKEA concept owned by Inter IKEA. IKEA AG is part of the Ingka Group.
DDTrO	Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour.
SOP	is an abbreviation for Standard Operating Procedures that are linked to Ingka policies and rules within the Due Diligence landscape. SOPs describe in a detailed way how to operate a specific complex or high-risk process in a business unit in a uniform and compliant way. SOPs are mandatory.
Risk	refers to the possibility of adverse events or outcomes occurring due to uncertainties that could affect the achievement of IKEA AG's business objectives or compliance with legal, ethical, and environmental standards. Specifically, in the context of child labour, it includes the likelihood of child labour practices occurring within the supply chain and the associated reputational, operational, legal, and financial consequences.

Impact

refers to the consequences or effects of an action, event, or situation on individuals, communities, the environment, or the business operations of IKEA AG. In the context of child labour, it encompasses both actual and potential harm to children's rights, including their safety, education, and well-being, as well as broader implications for compliance with human rights obligations and stakeholder trust.

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Revision History & Decision Process of the Document

Version	Date	Changes	Updates coordinated by	Approved by
1.0	28.02.2025	New document	Country Business Risk & Compliance Manager	Country Business Risk & Compliance Council