



IConduct

Code of conduct for
IKEA® franchisees

Valid, as of September 2025

Inter IKEA Systems B.V.





Our way of doing business is based on our culture and values as described in The Testament of a Furniture Dealer. Altogether, they guide the entire IKEA value chain and the everyday work life of all IKEA co-workers worldwide.

We are committed to creating a meaningful and trusted brand. We recognise that our responsibility extends beyond the home. Our business affects society, people and the planet, and we are committed to addressing this impact. This responsibility also extends to all IKEA franchisees who should be seen and regarded as a reputable employer, an attractive place to work and a trusted part of the community. This is why Inter IKEA Systems B.V., as the owner of the IKEA Concept and worldwide IKEA franchisor, has issued this set of retail standards, captured in IConduct, the code of conduct for IKEA franchisees.

We believe that each IKEA co-worker can make a valuable contribution to creating a better everyday life for the many people. After all, it is IKEA co-workers who represent the IKEA Brand. Our culture and values are what unite us. Every IKEA co-worker should feel the living reality of these values every day.

Legal compliance and IConduct

It is every IKEA franchisee's responsibility to comply with all applicable laws and regulations, including, but not limited to, health, safety, anti-corruption, data privacy, environmental and employment laws and regulations.

In the event that the requirements of IConduct exceed what is required by (local) applicable laws and/or regulations, the requirements of IConduct shall prevail.

For the purpose of clarity, the applicable laws and regulations shall take precedence should they impose standards on IKEA franchisee that are contrary and/or stricter than those set out under IConduct.

Incident reporting

It is crucial that IKEA franchisees have effective routines in place for the scope of topics under IConduct, including monitoring, reporting and response procedures to incidents that could have a negative impact on the IKEA business and the IKEA Brand.

Consequently, franchisees are required to report any material incidents to Inter IKEA Systems B.V. through the agreed and stipulated channels without undue delay. These incidents include those that have, or are likely to become, subjects of publicity in the news or social media or are otherwise mandated for reporting by IConduct.

Details on the stipulated channels for specific types of incidents are mentioned in the individual channels. When in doubt, we advise reporting to media on duty.

Contact details:
Media.Relations@Inter.IKEA.com or
+46732321300

Exemptions

IKEA franchisees may sometimes, due to local circumstances, be unable to fulfill specific IConduct requirements or want to explore new ideas, develop and test improvements that fall outside the current framework provided by IConduct. In such cases, IKEA franchisees can submit an exemption request to Inter IKEA Systems B.V. After careful review Inter IKEA Systems B.V. may, at its sole discretion, decide to grant a (temporary) exemption.

Exemption requests can be made through the Franchise Portal:
<https://iisbv.my.site.com/portal/s/>

For questions, email:
IConduct.Support@Inter.IKEA.com

Supporting documents

IConduct requirements are complemented by supporting documents that describe how to implement each requirement of IConduct. Some parts of these supporting documents are mandatory. This supporting documentation is available on IKEA Toolbox.

External sources

IConduct reflects our commitment to the UN Guiding Principles on Business and Human Rights (UNGPs). The requirements found therein are based on internationally recognised standards and principles: the International Bill of Human Rights, the Eight ILO Fundamental Conventions, the Children's Rights and Business Principles and the Ten Principles of the UN Global Compact. In developing IConduct, we have also been guided by the UN Sustainable Development Goals and the ILO Centenary Declaration for the Future of Work.

Contents

1

People and society

Human rights	12
Societal impact	16

2

Planet

Climate	21
Nature	24
Circularity	24

3

Product compliance and food safety

Product requirements	26
Product deviation requirements	30
Food operations requirements	30
Competence requirements	31

4

Business ethics

Corruption	32
Sensitive positions	36
Gifts and hospitality	36
Conflicts of interest	37
Anti-money laundering	37
Sanctioned party screening	37
Insider trading	37
Donations and sponsorships	37
Fair competition	37

5

Information handling

Govern	38
Identify	42
Protect	42
Detect	44
Respond	44
Recover	45
Compliance	45
Digital ethics foundation	48
Responsible AI	48
Digital accessibility and inclusion	48

Contents

6

Health, safety and security	50
IKEA unit conditions	54
Equipment	54
Alcohol, drugs and weapons	54
Safety and security routines	55
Emergency management	55
Evacuation routines	56
Accident prevention and management	56
First aid equipment	56
Fire management	56
Fire prevention	57
Employment injuries insurance	57
Training	57
Supply chain security	57
Natural hazards	57

7

Business relations	58
Communication	62
Unauthorised selling	63
Responsible lending	63
Glossary of terms used in IConduct	64



1

People and society

1

People and society

Inspired by our vision, culture and values, we take the lead in contributing to a better everyday life for the many people as well as the communities we impact.

The IKEA business supports positive economic, environmental and social development.

We want to contribute to a fair and equal society that benefits the many. We do this by growing our business in an inclusive way, respecting and encouraging diversity, and promoting decent and meaningful work across our value chain, all to help people provide a good life for themselves and their families.

Additionally, we show how we live the IKEA values when we translate them into actions for a better everyday life at work for all IKEA co-workers. We set high ambitions for ourselves to offer a truly good life at work in relation to societal norms, common practices and laws. We want to create and support decent and meaningful jobs that meet the needs of people, respect their human rights and strengthen our business.

A unique working relationship always starts with our IKEA value-based recruitment experience and the offer of fair employment conditions. The foundation of these relationships is a humanistic approach and the deeply rooted belief in equality, diversity, involvement and working together.

This increases and strengthens our mutual understanding of our customers and each other and contributes to the development of our business.

We also recognise that living by our values is not always easy and can mean facing dilemmas and challenging situations. When we navigate dilemmas, we do it with a firm belief in people and the best intentions. We will stand up for our ambitions, values and beliefs, advocate for necessary, impactful change, and play an active role in society. We will eagerly engage with the various communities where we operate to understand our impact, take better decisions and be a good neighbour.

Fighting intolerance and discrimination - by focusing on equality, diversity, inclusion and fair treatment - is who we are as a brand and what we do every day wherever we work. When we care about each other, we create a safe and healthy work environment together.

1. People and society – Human rights

Equal rights, equal opportunities and no discriminations

1.1 All IKEA units are free from all forms of discrimination, ensured by, amongst others, having a clear policy commitment and effective routines in place.

1.2 All IKEA co-workers are ensured equal rights at work and equal opportunities to grow, develop and perform their work to the best of their ability. Reasonable adjustments in the workplace are made for co-workers and candidates with disabilities, family responsibilities or religious practices. This is ensured by, amongst others, having a clear policy commitment and effective routines in place.

Fair treatment and work environment

1.3 No form of harassment is tolerated in the workplace. This includes but is not limited to, acts and threats of physical, psychological, verbal, emotional or sexual nature that may lead to the harm of an individual. This is ensured by, amongst others, having a clear policy commitment and effective routines in place.

Forced or bonded labour and responsible recruitment of migrant workers

1.4 IKEA franchisees do not use, employ or support forced, bonded, prison or involuntary labour. Where migrant workers are brought into operations, responsible recruitment practices are secured. These requirements are ensured by, amongst others, having a clear policy commitment and effective routines in place.

Rights of children, child safeguarding, and protection of young workers

1.5 Effective routines are in place to prevent child labour by ensuring the verification of the age of all IKEA co-workers. Where required safeguards are in place, vocational trainees may participate in work practice/training from 14 years of age or the national legal minimum working age, whichever is higher, provided that the training is related to their education.

1.6 Effective child safeguarding routines are in place to ensure children are safe from harm.

1.7 Effective routines are in place to support the employment of young workers and protect their rights.

Recruitment standards

1.8 The recruitment process is non-discriminatory and based on the IKEA values, competence, diversity and the potential to grow. Candidates from different groups, including young workers, refugees, PWDs, and other marginalised groups not yet represented on the workforce, should be encouraged to apply. This is ensured by, amongst others, having a clear policy commitment and effective routines in place.

1.9 Every IKEA co-worker has a written and signed employment contract (or an equivalent legally binding document) with an IKEA franchisee before starting work.

1. People and society – Societal impact

Employment practices

1.10 A policy is in place that addresses the rights of IKEA co-workers in relation to temporary and precarious work.

1.11 IKEA co-workers receive predictable schedules and working hours to ensure a clearly defined employment relationship. IKEA franchisees do not use or offer zero-hours contracts, on-call work scheduling or split shifts.

1.12 Pre-employment background checks are conducted for IKEA co-workers working in a position which entails contact or responsibility towards children and other sensitive positions.

Co-worker relations, freedom of association, and collective bargaining

1.13 IKEA franchisees ensure that they continually work to understand and improve IKEA co-worker-related issues through a structured dialogue in a way that is communicated and well known to all IKEA co-workers. IKEA franchisees take the initiative to inform, consult and seek a social dialogue on topics affecting all IKEA co-workers.

1.14 Measures are in place to safeguard IKEA co-workers' rights to join, not to join, or form an association of their choice in addition to seeking representation and bargaining collectively without fear of reprisal, interference, intimidation or harassment.

Wages and benefits

1.15 IKEA co-workers are paid at least a living wage (or minimum wage, whichever is higher).

1.16 Wages and overtime (when applicable) are paid at regular intervals, according to terms in the employment contract, and monthly at a minimum.

Working hours, overtime, time off, and breaks

1.17 A transparent and reliable system is in place for accurately recording working hours and wages for all IKEA co-workers.

1.18 IKEA co-workers must not work more than 48 hours per week (excluding overtime). This is ensured by having a clear policy commitment and effective routines in place, among other methods.

1.19 IKEA co-workers have at least one break of 30 minutes after every 4.5 hours worked, unless agreed otherwise in writing through co-worker representation.

Raise a concern system

1.20 To make it possible for grievances to be addressed early and remediated directly, an effective raise a concern system is in place. This provides anyone who observes or experiences misconduct, malpractice or breaches the opportunity to report. Clear communication is in place regarding the possibility to raise a concern directly to Inter IKEA Systems B.V. as a last resort.

Community impact and community engagement

1.21 Stakeholder engagement with the local community and potentially affected stakeholders is carried out on an ongoing basis. An impact assessment is performed and a plan is in place to address any actual or potential (human rights/ social) negative impacts on the local community caused by, contributed to or linked to the IKEA business.



2

Planet

2

Planet

We make environmental responsibility a part of our everyday work.

We have only one planet with limited resources. The escalating effects of climate change, increasing pressure on the world's natural resources, biodiversity loss, water scarcity and rising pollution levels are impacting nature and affecting the lives and livelihoods of millions of people around the world. These challenges are all interconnected.

By addressing them holistically, we can contribute to the urgently needed change while also ensuring long-term business resilience.

The IKEA business has a significant climate impact, with greenhouse gas emissions (GHG) of 21.3 million tonnes of CO2 equivalent (CO2eq) reported across our value chain in FY24. Our global scale and influence bring both a responsibility and an opportunity to drive meaningful change for the benefit of people and the planet.

We always strive to think long-term to be able to meet the needs of people today without compromising the needs of future generations.

Our climate objective for 2030: Limit the impact of the IKEA value chain on global warming by reducing emissions in line with a 1.5°C pathway, increasing carbon removals and storage, and contributing to societal climate mitigation and adaptation efforts. Our Net Zero and Beyond agenda outlined in the IKEA Sustainability Strategy sets a clear path for tangible climate action. We are also committed to halving emissions across the IKEA value chain by FY30 compared to the baseline year FY16.

Through the identified actions to deliver to our climate ambitions, we will minimise our negative impact on nature, protect and improve ecosystems - including biodiversity and water - and secure a just and equitable transition.

2. Planet

Climate

2.1 Effective routines are in place to measure and monitor scope 1, 2 and 3 CO₂eq emissions.

2.2 CO₂eq emissions are reduced year-on-year in absolute terms.

2.3 All IKEA units must secure 100% renewable electricity.

2.4 All new IKEA units and significant rebuilds are designed and built with a focus on reducing the climate (CO₂eq) impact.

Nature

2.5 Effective routines are in place to measure and monitor water usage.

2.6 Effective routines are in place to optimise water usage.

2.7 All new IKEA units and significant rebuilds conduct Environmental Impact Assessments.

2.8 A baseline is in place for the biodiversity and land use impact of IKEA unit sites and surroundings.

Circularity

2.9 Effective routines are in place to measure and monitor generated waste. Records (traceability) of all disposal methods are kept up to date.

2.10 Waste sent to landfills should be minimised using the principles of the waste hierarchy.



3

Product compliance and food safety

3

Product compliance and food safety

The IKEA product range is our identity. When it comes to designing, producing, distributing and presenting our range, quality and safety are our highest priority.

All IKEA products are designed to be durable, functional and safe to use or consume. In addition, all IKEA products are designed, produced, distributed and presented in accordance with IKEA product requirements on product safety and quality.

Our risk appetite for product compliance risks is very low. We are proactive in managing risks, and we respond to non-compliance with the highest priority.

When it comes to our food range, our customers expect products that make healthy eating delicious, easy, sustainable and affordable. To protect our customers and IKEA Brand, there are food safety standards that need to be implemented and maintained in all IKEA customer meeting points.

With a range build with quality and safety in mind, we will succeed in meeting more of the many people and fulfill their dreams of a better everyday life.

3. Product compliance and food safety

Product requirements

3.1 IKEA franchisees secure that all product requirements and guidelines provided by IKEA of Sweden AB related to sales information, range presentation, preparation and product safety instructions are followed.

3.2 IKEA franchisees prohibit the endorsement, adaptation or so-called “hacking” of IKEA products that change the final product’s function, construction and/or intended use.

3.3 When Inter IKEA Systems B.V. or a designated Inter IKEA Group company grants IKEA franchisees the right to source certain products themselves, effective routines are in place to secure that such products comply with the product requirements defined by IKEA of Sweden AB and local legislation.

3.4 All food suppliers must be minimally certified according to a Global Food Safety Initiative (GFSI) recognised certification programme.

Product deviation requirements

3.5 All product safety-, compliance- and quality-related deviations and incidents are reported to Inter IKEA Systems B.V. or a designated Inter IKEA Group company on time and in detail following the designated instruction(s).

3.6 All product sales stop and product recall actions decided by IKEA of Sweden AB are to be undertaken promptly. In any instance where it is necessary to deviate from instructions, IKEA of Sweden AB shall be informed promptly.

Food operations requirements

3.7 An ingredient repository is implemented. This is to enable an overview of used ingredients and suppliers, as well as to secure that all stakeholders receive correct and complete food content and can declare information in a timely manner.

3.8 A policy is in place that indicates the traceability of food ingredients and products that are received, sold and produced at an IKEA unit.

3.9 A documented food safety programme is implemented, including, but not limited to, HACCP. (Hazard Analysis Critical Control Point).

3.10 All IKEA food co-workers must successfully complete the IKEA food safety training provided by Inter IKEA Systems B.V. before working in an IKEA food customer meeting point and thereafter once per year.

3.11 Unannounced external food safety audits, based on a tool provided by Inter IKEA Systems B.V. or a designated Inter IKEA Group company, must be conducted at all IKEA food customer meeting points twice per year at a minimum.

Competence requirements

3.12 Product requirements and compliance competence is present at the market level. The competence shall serve as the primary market contact for Inter IKEA Systems B.V. or a designated Inter IKEA Group company and local authorities.

3.13 Product quality competence is present at the market level. The competence shall serve as the primary market contact for Inter IKEA Systems B.V. or a designated Inter IKEA Group company and local authorities.

3.14 Food safety competence is present at the market level. The competence shall coordinate, manage, implement and follow up on food safety systems according to the requirements defined by Inter IKEA Systems B.V. or a designated Inter IKEA Group company.



4

Business ethics

4

Business ethics

Always do the right thing.
It's good for business.

Our reputation as a respected brand and company relies on strong business ethics.

IKEA co-workers, customers, business partners, suppliers and the world at large expect us to live our values and create a better everyday life for the many people. We do this by conducting good business and supporting the development of our communities and greater society. Trust, respect, integrity and honesty are fundamental to the IKEA values and the IKEA way of doing business.

Corruption goes against our values. It undermines democratic development, disrupts the rule of law, distorts markets and denies the many people their rightful share of resources. In addition, it damages the IKEA Brand and risks fines and imprisonments.

All IKEA co-workers are responsible for speaking up when they see our business ethics being questioned and violated.

We will always do the right thing by being honest, fair, transparent, truthful, lawful and professional.

4. Business ethics

Corruption

4.1 IKEA co-workers must never offer or accept bribes, kickbacks or illicit payments. A policy and effective routines are in place to prevent, detect and respond to bribery and corruption. The policy clearly states a zero-tolerance approach against bribery and corruption in any form.

4.2 An awareness and training programme for relevant IKEA co-workers is in place and maintained to ensure that these co-workers understand and adhere to the anti-bribery and corruption standpoints and to foster a culture of integrity and compliance.

Sensitive positions

4.3 Certain positions can have higher risk exposure to corruption than others. For sensitive positions, we need to ensure that the co-workers are protected and that they protect the IKEA business from bribery and corruption risks. Bribery- and corruption-sensitive positions in the organisation are identified periodically in an objective and transparent manner.

4.4 IKEA co-workers in sensitive positions are, at a minimum, offered targeted awareness activities periodically.

Gifts and hospitality

4.5 IKEA co-workers do not offer or accept gifts, improper hospitality or lavish meals. A policy and effective routines are in place to ensure that gifts, lavish meals or entertainment that may give the appearance of undue influence are not offered or accepted.

Conflict of interest

4.6 A conflict of interest occurs when an individual's private interest interferes or appears to interfere in any way with the interests of the IKEA business. A policy and effective routines are in place to prevent conflicts of interest. The routines must include, at a minimum, awareness activities for IKEA co-workers and a process for how to disclose any (potential) conflicts of interest.

Anti-money laundering

4.7 IKEA franchisees must ensure that they do not facilitate any money laundering. A policy and effective routines are in place to prevent, detect and respond to money laundering.

Sanctioned party screening

4.8 Business partners are regularly screened against international sanctions lists. Effective routines are in place to identify and address any positive matches. Records of this are kept, maintained and accessible.

Insider trading

4.9 Insider trading - encouraging others to act on inside information or giving inside information to unauthorised parties - is strictly prohibited. A policy and effective routines are in place to prevent, detect and respond to the misuse of insider information by IKEA co-workers and their related parties (also known as a covered person).

Donations and sponsorships

4.10 Charitable donations and sponsorships to business partners are allowed as part of corporate social responsibility if they are transparent and not made, or perceived to be made, to secure an improper advantage. A policy and effective routines are in place to ensure donations and sponsorships to business partners are properly registered.

Fair competition

4.11 A policy and effective routines are in place to prevent unfair competition.



5

Information handling

5

Information handling

We safeguard the interests of IKEA co-workers, customers, business partners and other stakeholders by ensuring information is reliable, secure, respected and accessible.

Information at IKEA is a vital business asset. It must be dependable, appropriately protected and handled with the greatest care, all while upholding ethical standards. This commitment helps build enduring trust in the IKEA Brand.

Sharing information is crucial for driving future growth and sustaining global business success. In today's digital age, we must all collaborate and share information in our daily tasks across various channels. This amplifies the complexity and the increased need of adequate handling of information.

The IKEA culture is defined by openness, honesty and trust. To foster a climate where individuals freely and willingly share their information, it is essential that we prioritise information security and uphold data privacy without compromise. Non-public information must be protected and shared only for its intended purpose.

While artificial intelligence (AI) offers exciting opportunities for enhancing information management and operational efficiency, we must adopt it cautiously. Assessing potential risks and ensuring responsible, ethical implementation is vital to maintaining our commitment to data privacy and security and our ambition to go beyond compliance to build and maintain trust.

Detecting information security incidents is pivotal for early identification of (potential) cyberattacks or attempts to breach our cybersecurity defenses.

5. Information handling

Govern

5.1 Information security governance: A governance framework for information security risk management is in place, defining clear roles, responsibilities and processes. This framework ensures alignment with business objectives and requires ongoing review to address emerging threats and regulatory obligations.

5.2 Business partner security management: Effective security measures are in place and annual risk assessments on business partners handling IKEA information are performed. Signed confidentiality, cybersecurity and data processing agreements are maintained, requiring proof of compliance with relevant certifications and standards.

Identify

5.3 Information security risk management: A policy and effective routines are in place on information security risk management, supported by an up-to-date digital asset and risk register. This risk-based approach identifies and prioritises protection of business assets based on criticality, documents and mitigation measures, and includes periodic validation to ensure alignment with business objectives.

Protect

5.4 Identity and access management: Digital identities are governed and administered through an identity management and access control system, ensuring only authorised IKEA co-workers can access information. Role-based access, secure credentials management and periodic reviews of account lifecycle and privileged accounts are conducted to maintain proper control and oversight.

5.5 Data security: A policy and effective routines are in place for classifying and protecting information according to the IKEA information classification guidelines provided by Inter IKEA Systems B.V. A risk-based approach secures information in transit and at rest, with cryptography management, data retention enforcement and protection measures including Data Loss Prevention (DLP) for critical systems.

5.6 Secure software development: Effective security-by-design routines are in place for software development, whether conducted in-house or by business partners. Secure architecture, tools and processes are embedded throughout the development lifecycle, including regular reviews, vulnerability scanning, prompt remediation and clearly documented responsibilities.

5.7 Awareness and competence: IKEA co-workers and business partners with access to IKEA information receive regular, job-specific training to ensure competence in safe information handling. Training documentation and records are maintained. Individuals in security and privacy roles demonstrate relevant qualifications and undertake ongoing professional development.

5.8 Vulnerability and patch management: There is an established vulnerability and patch management process. Vulnerabilities reported by Inter IKEA Systems B.V. (e.g., through the Responsible Disclosure programme) are addressed promptly and in line with their severity.

5.9 Network security: Effective network security measures are in place, including network segmentation, secure connections and minimising internet-exposed endpoints.

5. Information handling

Detect

5.10 Deployment and hardening: All infrastructure and software components are identified, documented and maintained with secure configuration standards. Endpoint Detection and Response (EDR) is deployed across endpoints and servers, with hardening measures applied critical systems including Active Directory according to industry security baselines.

5.11 Logging and monitoring: Effective logging and monitoring routines are in place across networks, endpoints and applications to detect abnormal activities or signs of breaches. Security event logs follow industry standards, are centrally collected, protected against unauthorised changes, and supported by defined monitoring use cases with both automated alerts and manual oversight.

Respond

5.12 Security incident response planning: Effective security incident and breach response procedures are established, covering both internal operations and external business partners. These response plans are routinely tested and updated, ensuring clear reporting channels and adherence to the incident handling guidelines of Inter IKEA Systems B.V. during critical incidents to enable a coordinated response across the IKEA value chain within 48 hours.

Furthermore, in the event of a security incident and/or breach occurring within the franchisee group or other brands under the franchisee group that could lead to a potential impact on IKEA business, IKEA Brand or IKEA value chain, the incident handling guidelines of Inter IKEA Systems B.V. are followed.

Recover

5.13 Business continuity management (BCM): Effective business continuity and disaster recovery plans are in place to ensure rapid restoration of critical business processes, systems, and data, including those managed by business partners. Plans are tested and updated regularly, with defined backup strategies, protected backups, and redundancies to minimise single points of failure.

5.14 Post-incident recovery: Effective post-incident recovery routines are in place, ensuring affected assets' security posture is reviewed and reinforced before returning to operation. Thorough root-cause analyses drive continuous improvement, and incidents impacting the IKEA business, IKEA Brand or IKEA value chain are communicated to Inter IKEA Systems B.V. in a timely manner.

Compliance

5.15 PCI-DSS compliance: Effective measures are in place to safeguard payment data, and the Payment Card Industry Data Security Standard (PCI DSS) is followed for all credit card transactions.

5.16 Personal data collection: Effective routines ensure that only the minimal personal data necessary is collected for stated purposes. Processing of minors' or sensitive data requires appropriate safeguards, including parental/ legal guardian authorisation where relevant, and personal data is never sold or donated to business partners.

5.17 Lawfulness, transparency and truthfulness: Effective routines ensure IKEA customers are clearly informed about the collection, use and processing of their personal data, and a valid legal basis for such processing is always maintained. Tracking technologies and privacy statements are reviewed and updated regularly to ensure transparency, truthfulness and compliance with applicable laws.

5. Information handling

5.18 Purpose of use: Policies and effective routines ensure personal data of IKEA customers is used only for stated purposes in the applicable privacy statement, and used exclusively for the benefit of the IKEA business. Any additional processing requires explicit consent or must be sufficiently compatible with the original purpose. Procedures in place to prevent unauthorised or excessive data usage.

5.19 Retention and deletion: A policy and effective routines ensure personal data of IKEA customers is retained only as long as necessary for the intended purpose and then securely deleted. Regular reviews and audits confirm compliance, sensitive personal data is removed with robust security measures to prevent unauthorised recovery or misuse.

5.20 Accuracy, quality and completeness: Effective routines ensure IKEA customers are informed of their rights regarding personal data, and data subject requests (e.g. access, rectification, erasure) are received, assessed and fulfilled within required legal timeframes.

5.21 Data subject rights: Effective routines are in place to ensure IKEA customers know how to exercise their personal data rights and that such requests are handled promptly and in compliance with legal and internal standards.

5.22 Consent: Effective routines ensure that IKEA customer consent for personal data processing is well-informed, specific, unambiguous and freely given. Proof of consent is retained as needed to demonstrate compliance. Customers can withdraw consent at any time and parental authorisation is obtained for minors.

5.23 Record of processing activities: Effective routines are in place to maintain and regularly update a comprehensive record of personal data processing activities, detailing key elements such as data categories, purposes, legal basis, retention and third-party sharing.

5.24 Privacy by design and by default: Effective routines are in place to integrate Privacy by Design and Privacy by Default principles into processes, systems and digital solutions involving personal data. Privacy-enhancing measures like data minimisation and pseudonymisation are applied where appropriate, ensuring compliance and reducing privacy risks from the outset.

5.25 Third-party management: Effective routines ensure that IKEA customer personal data is shared with business partners only under a formal agreement meeting data protection laws, with due diligence on acquired data, clear customer notification and explicit prior approval from Inter IKEA Systems B.V. for cross-brand data sharing within the franchisee group.

5.26 International transfers: Effective routines ensure an up-to-date record of all international transfers of customer personal data for compliance with local and international laws.

5.27 Data breach notification: Effective incident management routines for personal data breaches are in place, ensuring prompt detection, reporting and mitigation. Defined escalation paths and regular testing of response plans support timely notifications and compliance with regulatory obligations.

5.28 Risk management: Regular risk assessments on personal data processing are conducted to identify, evaluate and mitigate privacy risks. Technical and organisational measures are continuously reviewed to address emerging threats and maintain effective protection.

5.29 Local laws and regulations: Local data protection laws and regulations are continuously monitored and quickly implemented, supported by a structured procedure for regulatory inquiries to ensure compliance across all business operations.

5. Information handling

Digital ethics foundation

5.30 All data and digital technologies within the IKEA Concept and the IKEA business must be developed and used in an ethical and responsible manner that aligns with our shared values and with respect for human rights and the planet. Data and digital technologies must be evaluated in terms of their associated opportunities and risks, which need to be balanced and mitigated as necessary.

Responsible AI

5.31 Effective routines are in place to ensure that all artificial intelligence (AI) systems (including analytics, machine learning (ML), general purpose AI, and embedded AI in software and physical machinery), are governed and used in an ethical, safe, and trustworthy manner throughout their lifecycle. Measures are in place to upskill IKEA co-workers and ensure that informed decisions are taken based on business value, cost, sustainability and risk.

Digital accessibility and inclusion

5.32 A policy and effective routines are in place to ensure that all IKEA customer-facing digital solutions, products and content are accessible to all our customers, regardless of their abilities.



6

Health, safety and security

6

Health, safety and security

Health, safety and security is anchored in the IKEA vision. We ensure a healthy, safe and secure environment for all IKEA co-workers, customers and other stakeholders.

We are committed to providing a healthy, safe and secure working environment for all IKEA co-workers physically, mentally and socially. Safe environments allow everyone in the IKEA unit to do their best work, thrive and enjoy every day. In addition, safe and secure IKEA units protect customers against accidents, improve the overall shopping experience and strengthen the trust of our customers.

This is why health, safety and security issues are a natural and integrated part of our daily work, and all IKEA co-workers take an active role in creating and maintaining healthy, safe and secure working conditions. We actively develop and implement prevention plans. Also, all IKEA co-workers are encouraged to speak up, act and file reports if they see unsafe conditions.

To provide a good level of security to our supply chain operations, we need to understand the risks. This prevents unmanifested goods and individuals from entering the supply chain, safeguards assets, increases delivery accuracy and leads to more efficient customs procedures – saving time, energy and reducing costs.

6. Health, safety and security

IKEA unit conditions

6.1 A policy and effective routines are in place to ensure that IKEA units are designed and constructed in such a way that they provide a safe and healthy environment for IKEA co-workers, customers or any other third-party present at the IKEA unit.

6.2 Effective routines are in place to maintain IKEA units to ensure a safe, secure and healthy condition.

6.3 Ensure all IKEA units are accessible for people with disabilities.

6.4 Storage, handling and the transport of waste (including hazardous waste) in every IKEA unit follow effective routines to ensure the health and safety of IKEA co-workers, customers or any other third party.

6.5 Effective routines are in place to ensure proper ergonomic working conditions in and around IKEA units.

Equipment

6.6 Effective routines and systems are in place to ensure equipment is installed safely and IKEA co-workers have sufficient competence to implement, coordinate and follow up on mandatory IKEA equipment.

6.7 Appropriate personal protective equipment (PPE is provided, and IKEA uniforms and protective clothing are available (free of charge, maintained and used by IKEA co-workers in identified work areas (e.g. carpenter shop, kitchen cooking area, warehouse).

Alcohol, drugs and weapons

6.8 A policy and effective routines are in place to prevent IKEA co-workers from conducting any work under the influence of alcohol, drugs or any other potentially harmful substance.

6.9 A policy is in place on the possession of weapons or firearms. The policy clearly states that it is prohibited to bring weapons or firearms into IKEA units. The exceptions are police officers and licensed security staff (e.g. armored cash pickup).

Safety and security routines

6.10 A policy and effective routines are in place to protect the health, safety and security of IKEA co-workers, customers or any other third party. This includes, but not limited to, fire, accident, threats, technical problems, social unrest/riots, disease outbreaks and pandemics, weather hazards, natural disasters or criminal misconduct as well as acts of extremism, both in the IKEA unit and during business travel.

6.11 IKEA co-workers in specific roles (e.g. taking care of children in a supervised children's play area, food operations, working with forklifts and other safety and security-related responsibilities) are qualified and regularly trained. A description of the training and records are available.

6.12 Any incidents near misses or accidents in the IKEA unit are documented and analysed.

6.13 Effective routines and systems are in place to protect the property, building and movable assets (i.e. merchandise, indirect materials and personal property belonging to IKEA co-workers and visitors).

6.14 Effective routines for crowd control are in place to ensure life safety in areas where crowd control is identified as a potential risk.

Emergency management

6.15 Every IKEA unit has effective emergency routines and management systems in place to ensure a quick and safe emergency response and evacuation of IKEA co-workers and visitors. The routines are based on identified risks and designed to respond to, reduce and control those risks. At a minimum, the emergency routines must include potential hazards and emergency incidents, evacuation routines and defined roles and responsibilities. The emergency management systems and equipment must have full functionality and there must be clear routines for handling anything "out of order" (impairment).

6. Health, safety and security

Emergency management systems are inspected, tested and maintained to ensure functionality.

Emergency management systems include, but are not limited to, emergency communications systems, emergency power, emergency exits, emergency exit signs and lighting.

Evacuation routines

6.16 Effective evacuation routines and drills are in place to protect IKEA co-workers, customers and other third parties.

Accident prevention and management

6.17 Effective routines are in place to prevent and manage accidents.

First aid equipment

6.18 First aid equipment is available throughout every IKEA unit, easy to access, in good condition and inspected regularly.

6.19 An adequate number of IKEA co-workers are trained in first aid, present during IKEA unit operational hours and easy to identify. A description of the training and records are available.

Fire management

6.20 Every IKEA unit has effective routines and fire management system in place to ensure fires can be immediately detected to allow quick response, evacuation and control.

The fire management systems are full functionality and clear routines for handling “out of order” (impairment).

Fire management systems are inspected, tested and maintained to ensure functionality.

A fire management system can include, but is not limited to, automatic fire alarms, automatic sprinklers (including water supply), smoke management, firefighting equipment, fire response teams and fire separation.

6.21 All IKEA units must have appropriate firefighting equipment available. The manual firefighting equipment is easily accessible and identifiable from a distance and properly maintained. Records of maintenance are available.

6.22 An adequate number of IKEA co-workers, covering all shifts, are trained as first responders to use firefighting equipment at least once every 24 months. A description of the training and records are available.

Fire prevention

6.23 Effective routines are in place to prevent fires.

Employment injuries insurance

6.24 All IKEA co-workers have adequate employment injury insurance to cover medical treatment and compensation for work-related accidents in an IKEA unit and while on business travel.

Training

6.25 All IKEA co-workers – before starting work in an IKEA unit, and then regularly during employment – complete the following trainings: Health, safety and security issues, Handling emergencies, Handling equipment and safety devices used during business operations, and Fire emergency management. A description of the training programmes and records are maintained and available.

Supply chain security

6.26 IKEA franchisees ensure suppliers and/or contractors are certified with ISO 28000, C-TPAT, AEO or equivalent standards.

6.27 Sufficient competence is in place at each IKEA unit to secure an effective implementation, coordination and follow-up of supply chain security measures.

Natural hazards

6.28 IKEA units are established, built and designed to minimise the risk of injuries and loss of life due to natural hazard risks, including severe weather events driven by climate change.



7

Business relations

7

Business relations

We believe in open, honest and trusting business relationships based on our values and culture.

We build lasting business relationships that benefit the IKEA Brand and the many people through mutual respect. This approach allows everyone to grow and prosper while protecting the IKEA Brand.

IKEA co-workers represent the IKEA Brand when interacting with a wide array of suppliers, authorities, the media and hundreds of millions of customers worldwide. We expect everyone working for the IKEA Brand to uphold our high standards of openness, honesty and integrity when interacting and communicating with customers, third parties and each other across all channels.

7. Business relations

Communication

7.1 IKEA franchisees respect IKEA co-workers' rights to freedom of opinion and expression.

7.2 A policy is in place covering that no form of expression of extremism in the workplace or when representing IKEA is accepted and that expressions of preference for political or religious organisations and views on behalf of the IKEA Brand is not allowed.

7.3 Effective routines are in place, ensuring that internal and external communication is compliant with applicable legislation. Furthermore, said routines ensure that communication is aligned with and relevant to the IKEA Direction, IKEA Concept, IKEA Brand positioning and IKEA strategies. Relevant communication and marketing guidelines provided by Inter IKEA Systems B.V. are acknowledged, respected and applied as appropriate.

7.4 Effective routines are in place to ensure critical communication is aligned with, and that potential brand risks are promptly shared with Inter IKEA Systems B.V.

Contact details:

Media.Relations@Inter.IKEA.com or
+46732321300

Unauthorised selling

7.5 Effective measures are in place to prevent the sales of IKEA products to unauthorised sellers of IKEA products, and that Inter IKEA Systems B.V. is promptly notified in the event IKEA franchisees suspect or become aware of the (re)sale of IKEA products by unauthorised sellers.

Contact details:

infringement.report@inter.ikea.com

Responsible lending

7.6 Effective routines are in place on customer responsible lending to secure trustworthy payment methods and customer financing options, access to simple and straightforward banking, without monetizing from financially stressed situations.

Glossary of terms used in IConduct

Accident

An event or occurrence resulting in an injury to a person or damage to an asset.

Artificial intelligence (AI)

The simulation of human intelligence processes by machines, particularly computer systems.

Association

A group of people organised for a joint purpose.

Bonded labour

Labour, not only physically bonded but also bonded by financial debts, loans or deposits (see also "forced labour").

Bribery

The offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, favours, etc).

Child

Every person under the age of 18 years of age.

Child labour

Work performed by children under the minimum legal working age that deprives them of their childhood, potential and dignity, and that is harmful to their physical and mental development. Furthermore, work done by any person under 18 years of age can be considered "child labour", depending on the type and hours of work performed and the conditions under which it is performed. The minimum working age is defined by national legislation and is the age above which a person can be employed full time.

Collective bargaining

Negotiations between an IKEA franchisee and IKEA co-worker representatives (freely and independently chosen by the IKEA co-workers).

Conflict of interest

An individual's private interest interfering in any way - or appearing to interfere - with the interests of the IKEA Brand. A conflict of interest may be actual, perceived or potential.

Contractor

Any individual or organisation that is hired to perform work for an IKEA franchisee or other IKEA company on a contract basis.

Covered person

Any immediate family member, i.e. child, stepchild, parent, step-parent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, and any person sharing a household.

Corruption

Offering and/or receiving something of value to another person or party in order to gain an unfair or illegal advantage. It is the abuse of entrusted power for private or company gain.

Cybersecurity

With all valuable assets, suitable protection of information needs to be applied to avoid loss or damages.

Cyberattacks

Malicious attempts to damage, disrupt or gain unauthorised access to computer systems, networks or data.

Customer information

Any data relating to a customer or prospective customer of an IKEA retail business, whether a natural person or a legal entity.

Equality

Equal treatment and opportunities. It also implies the absence of any kind

of discrimination treating someone less favourably than another in a comparable situation on grounds of age, gender identity, sexual orientation, physical ability, ethnicity, race, nationality, religion, marital or family status, or any other dimension of their identity.

Ethnicity

Persons belonging to a certain culture with a common language, dialect, traditions, religion, etc.

Facilitation payment

Bribes, also called "facilitating", "speed" or "grease" payments, made to secure or speed up a routine or necessary process to which the payer is already entitled.

Financially stressed situation

A financially stressed situation occurs when an individual, or institution, faces challenges to meet its financial obligations.

Forced labour

Any work or service performed by a person under menace or the threat of a penalty, and which the person has not done of their own free will. This includes the confiscation of personal belongings, the inability to terminate employment at any time and the inability to leave work premises.

Gender identity

A person's deeply felt internal and individual experience of gender, which may or may not correspond with the sex assigned at birth. It includes the personal sense of the body and other expressions of gender, such as dress, speech, and mannerisms.

Gift

A good or service given voluntarily without payment in return, to show favour towards someone, honour an occasion or make a gesture of assistance.

Grievance

Concerns, problems or complaints raised by IKEA co-workers.

Harassment

Any offensive act, comment or display that humiliates, insults or causes embarrassment, or any act of intimidation or threat. It includes, but is not limited to, serious or repeated rude, degrading or offensive remarks; displaying sexist, racist or other offensive pictures, posters, etc.; and threats, intimidation or retaliation.

Hazardous waste

Waste that could cause harm to public health and/or the environment because of its chemical, physical

or biological characteristics (e.g. it is flammable, explosive, toxic, radioactive or infectious). It includes, but is not limited to, hazardous waste identified by applicable legislation.

Hospitality

The activity of providing food, drinks, entertainment, etc. for people who are the guests or customers of an organisation.

Human rights

Minimum rights and freedoms belonging to all human beings everywhere. They are described in the United Nations' Universal Declaration of Human Rights and related covenants, and in the International Labour Organisation Declaration on Fundamental Principles and Rights at Work. The UN Guiding Principles on Business and Human Rights provide detail on how businesses can respect human rights.

IKEA Brand

The IKEA Brand is how the many people perceive the IKEA Concept and all that we do in relation to the IKEA Concept.

IKEA co-worker

Anyone employed by an IKEA franchisee. This includes all forms of employment, such as full-time, part-time, temporary and fixed-term contracts.

IKEA customer meeting point

The physical and digital ways that the many people can interact with the IKEA Brand in a market (such as stores, small stores, plan and order points, pick-up points, pop-up stores, the retail website, the retail app, etc.).

IKEA food customer meeting points

Any IKEA unit dedicated (either partially or fully) to preparing, serving, selling and/or consuming food in the operation of the IKEA business.

IKEA franchisee

Any party that has been granted the right by Inter IKEA Systems B.V., as the owner of the IKEA Concept and the worldwide IKEA franchisor, to operate an IKEA retail business in a defined territory based on a signed franchise agreement.

IKEA product

The products (including packaging) approved by Inter IKEA Systems B.V. for retail sale, including items such as

(i) home furniture, furnishings for interior and exterior decorating, tableware, lighting, plants, artwork or other products which bear the quality stamp Design and Quality IKEA of Sweden or otherwise an IKEA® trademark, or are designed by, for or on behalf of, Inter IKEA Systems B.V.;

(ii) menu items for restaurants;

(iii) other food products.

IKEA product range

The range of IKEA products as set by Inter IKEA Systems B.V. or a designated Inter IKEA Group company from time to time.

IKEA unit

Any IKEA customer meeting points, warehouses, service offices and other IKEA locations used by the IKEA franchisees in the operation of the IKEA business.

IKEA values

The eight IKEA key values rooted in The Testament of a Furniture Dealer that capture the essence of the IKEA culture. They serve as a built-in compass, guiding us in how we do things and setting a vision for who we want to be. Sharing the same values helps keep the IKEA culture a strong and living reality.

Incident (near miss)

An event where nobody was hurt and nothing was damaged, but which had the potential to cause serious injury and/or damage.

Information security

A set of organisational measures and activities to identify and manage risks. This ensures information is trustworthy and available when needed, compliant, and properly protected within the physical or digital world based on its value, during its entire lifecycle.

Inside Information

Confidential information of a precise nature that is not publicly known and that relates directly or indirectly to an organisation that issues financial instruments (shares, stocks, bonds, etc.). The information is of a nature that, if made public, it would be likely to have a significant effect on the prices of the financial instruments or those of related derivative financial instruments.

Insider trading

Trading or encouraging others to trade on inside information, or giving inside information to unauthorised parties. Any person that has access to inside information has an unfair advantage in the market. Using such

information as the basis for a trade is in many jurisdictions considered a serious crime and the penalties can vary from a fine to imprisonment.

Involuntary labour

See “forced labour”.

Landfill

A site intended for the disposal of waste materials by burial.

Equipment / Mandatory IKEA equipment

Refers to equipment as prescribed by Inter IKEA Systems B.V. found at an IKEA unit.

Migrant worker

A person who migrates either within their home country or outside of it to pursue work.

Money laundering

Process of concealing the origin, ownership or destination of illegally or dishonestly obtained money by hiding it within legitimate economic activities to make it appear legal.

On-call work

A form of employment where employees have intentionally unpredictable work schedules. Employees who work on-call are expected to be available at any time,

usually with short notice, to carry out their working duties.

Personal data

Any information related to a person through which that person can be directly or indirectly identified.

Product compliance deviation(s)

The process for IKEA franchisees to report all detected product safety and compliance-related incidents, risks or deviations to Inter IKEA Group. A product safety and compliance report needs to be issued when a potential product deviation fulfils the reporting criteria described in the product deviation process, safety and compliance.

Product quality

A product's ability to meet customer expectations, and maintain functionality, durability and aesthetic design during its lifetime.

Product recall

An action from an Inter IKEA Group company to promptly warn and inform customers and IKEA co-workers about the risk of using an affected product and asking them to stop using and/or returning the product to ensure public health and safety.

Product safety

The ability of a product to be safe for its intended use and foreseeable misuse by prioritising the designing out of potential hazards, designing in the needed protective measures and informing the customers of any remaining and inherent hazards.

Renewable electricity

Electricity derived from energy sources that are regenerative or, for all practical purposes, cannot be depleted.

Reprisal

Any direct or indirect detrimental action that adversely affects the employment or working conditions of a staff member, where such action has been threatened or taken for the purpose of punishing, intimidating or injuring an individual because that individual engaged in a protected activity. Such action(s) constitutes misconduct and may result in disciplinary or other appropriate action.

Responsible lending

Consumer credit products that are designed in a responsible way so as to reduce potential risks of detriment for borrowers, that can be foreseen and therefore avoided.

Risk assessment

The ability to systematically identify, analyse, evaluate, respond and follow up on risks proactively.

Routine

A structured description of a specific working order for an activity or process. A routine is usually presented in a written form but can also be simplified and presented in pictures, instruction signs, graphs, etc.

Sales stop

An urgent containment action issued by an Inter IKEA Group company to remove unsafe, non-compliant, or poor-quality products from all sales channels to secure excellent product experience, public health and safety.

Sanctioned party

Any person or entity subject to trade control or sanction restrictions under lists maintained by the United States, the European Union, the United Nations or other countries, including, but not limited to, the EU list of sanctioned parties, the U.S. lists of Specially Designated Nationals and Blocked Persons, Foreign Sanctions Evaders, Denied Parties, Debarred Parties, the U.S. Entities Lists, sanctioned parties under the U.S. State Department's Non-proliferation Sanctions

programmes, and equivalent lists of restricted or prohibited parties maintained under applicable laws of other countries.

Scope 1, 2, 3 emissions

The operational boundaries in relation to indirect and direct greenhouse gas emissions (GHG).

- Scope 1: Direct GHG emissions (i.e. from sources owned or controlled by an IKEA franchisee).
- Scope 2: Indirect GHG emissions from consumption of purchased electricity, heat or steam.
- Scope 3: Other indirect emissions, such as the extraction and production of purchased materials and fuels, transport-related activities in vehicles not owned or controlled by the IKEA franchisee, electricity-related activities (e.g. transmission and distribution losses) not covered in Scope 2.

Security

All aspects of protecting IKEA assets, IKEA co-workers (both on-site and during business travel) and other people present in IKEA units from physical or digital threats, corruption and similar events.

Sensitive position

A position that is sensitive to corruption. Some positions will have a higher risk than others.

Sexual orientation

Emotional, romantic or sexual attraction to other people, such as homosexuality, bisexuality, heterosexuality, pansexuality and asexuality.

Split shift

A work period divided into two parts that are separated by an interval longer than a normal rest period.

Sponsorship

A person or organisation that pays (in full or part of) the cost of an activity or event in return for the right to advertise during the activity or event.

Stakeholders

Individuals or groups that have an interest or concern in an organisation, including employees, customers, business partners and others.

Supplier

Any seller, vendor or service provider supplying and/or delivering products, components, materials or services to an IKEA franchisee or IKEA unit.

Supply chain security

Initiatives and processes that protect business operations throughout the IKEA supply chain against disruption and diverse threats such as piracy, terrorism and theft.

Visitor

Any person in an IKEA unit who is not an IKEA co-worker.

Workplace

Any place at any IKEA unit where work can be performed by any IKEA co-worker. The workplace here has a broad meaning including where the IKEA co-worker is doing work in the physical or digital space, takes breaks, restrooms, washing and changing facilities, and any communication channels. It also includes any work-related activities outside the physical workplace, such as work-related trips, trainings, events or social activities, in employer provided accommodation.

Young worker

Persons under 18 years of age, but above the minimum working age, who are engaged in work.

Zero-hours contract

A form of flexible working that guarantees no minimum number of working hours a week or month.

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IConduct

A strong base for
leading the IKEA® business
and people together

Go to IKEA toolbox for more information
<http://toolbox.inter.IKEA.com>



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