



IWAY STANDARD FOREST MATERIALS SECTION

Additional requirements to the General Section that are specific to *forest materials*.

The Section applies to suppliers using *virgin* and *pre-/post-consumer recycled forest materials* for IKEA. It is divided into requirements related to the sourcing, handling and sales operations of *forest materials* used in:

Part (A)

IKEA home furnishing products, including their materials and components, [page 2](#).

Part (B)

Packaging, communication materials, and non-home furnishing products for IKEA operations, [page 7](#).



PART (A)

IKEA home furnishing products, including their materials and components

Home-furnishing products, including their materials and components. These include, but are not limited to:

- **Solid wood** (roundwood, sawngoods, glueboard, dowels, knobs, handles, wooden casters)
- **Composite materials** (hardboard, high density fibreboard (HDF), medium density fibreboard (MDF), low density fibreboard (LDF), softboard, oriented strand board (OSB), particleboard, wood-plastic composite, wood-based linoleum)
- **Veneer** (surface and inner veneers)
- **Plywood, layerglued, and laminated veneer lumber (LVL)**
- **Residuals** (slabs, offcuts, shavings, wood wool, chips, sawdust, wood powder)
- **Paper and paperboard - home-furnishing products**
- **Paper-based coverings** (pre-impregnated foil, LBWF foil, décor paper, core paper, overlay, edgeband, and balance paper)
- **Bamboo** (industrialised and non-industrialised)
- **Rattan**
- **Cork**
- **Wood-based textile** (lyocell, viscose)

1 IWAY principles are supported by effective routines and open dialogue

SUPPLY CHAIN MANAGEMENT

			EXCELLENT
F(A) 1.1	IWAY Forest Materials Section Part (A) requirements are implemented for all <i>forest materials</i> , including those for other customers.		

9 Resources, including water and waste, are managed in a sustainable and circular way

FOREST MANAGEMENT: RISK ASSESSMENT AND MITIGATION

MUST

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

FOREST MANAGEMENT: SOURCING

MUST

- F(A) 9.2 The sourcing, handling and sales operations of *forest materials* are compliant with *applicable forest-related legislation*. If requested, evidence of the legality of harvesting is provided to IKEA within latest 5 working days.
- F(A) 9.3 *Virgin* and *pre-consumer recycled forest materials* are not sourced from:
- a) Forestry operations engaged in *forest-related social conflicts*;
 - b) *Intact Forest Landscapes (IFL)* or other geographically identified *High Conservation Value Forests (HCVF)*, unless the area is certified by the *Forest Stewardship Council (FSC)* (with the exception of rattan managed according with regulations in the country of harvest);
 - c) *Natural forests* being converted to *plantations* and/or *non-forest* use;
 - d) *Forests* and *plantations* with officially recognised and geographically identified commercial *Genetically Modified (GM)* tree, bamboo, and rattan species;
 - e) *Sources subject to sanctions or a delivery ban*.
- F(A) 9.4 *Virgin* and *pre-consumer recycled forest materials* contain only *IKEA approved species*.
- F(A) 9.5 *Forest materials* used for IKEA are segregated from all other materials that do not fulfil IWAY Forest Materials Section Part (A) requirements.

FOREST MANAGEMENT: RECORDS AND REPORTING

MUST	
F(A) 9.6	The species (trade and Latin names) and harvesting location(s) of <i>virgin</i> and <i>pre-consumer recycled forest materials</i> are recorded, in line with IKEA organisation specifications, before they are used for IKEA. The records are updated at least prior to the end of each <i>IKEA tertial</i> and kept, along with documented evidence, for at least 5 years. If requested by IKEA, evidence of the species and harvesting location of <i>virgin</i> and <i>pre-consumer recycled forest materials</i> is provided within latest 2 working days.
F(A) 9.7	A <i>material accounting system</i> is in place and, as a minimum, includes records of <i>inputs</i> and <i>outputs</i> . The records are kept, along with purchase and sales documents, for at least 5 years.
BASIC	
F(A) 9.8	Information about the volumes and sources of <i>forest materials</i> for IKEA is reported, in line with IKEA organisation specifications.
ADVANCED	
F(A) 9.9	Innovative solutions are used to increase control over the traceability and legality of <i>forest material</i> sourcing.

FOREST MANAGEMENT: FOREST POSITIVE

BASIC	
F(A) 9.10	Final products delivered to IKEA are from More Sustainable Sources. Such products either: <ul style="list-style-type: none"> a) Carry an accepted FSC claim (FSC 100%, FSC Mix Credit, FSC Mix 100%, FSC Recycled Credit, FSC Recycled 100%); b) Contain 100% <i>post-consumer recycled forest materials</i>; or c) Are sourced from <i>smallholders</i> engaged in responsible forestry initiatives identified and approved by IKEA. <p>Final products are currently exempt from the above if they:</p> <ul style="list-style-type: none"> • Are delivered to IKEA by <i>small volume suppliers</i>; • Contain <i>inputs</i> of cork, rattan or bamboo in <i>non-industrial applications</i>; • Contain <i>pre-consumer recycled forest materials</i> with an FSC Controlled Wood claim. <p>All other <i>inputs</i>, including those sourced by <i>small volume suppliers</i>, meet one or more of the above criteria a) to c).</p>
F(A) 9.11	Documented evidence of <i>recycled content</i> is provided for <i>pre-consumer</i> and <i>post-consumer recycled forest materials</i> .
ADVANCED	
F(A) 9.12	Products and materials, at all stages of the IKEA <i>value chain</i> , are from More Sustainable Sources. Such products and materials either: <ul style="list-style-type: none"> a) Carry an accepted FSC claim (FSC 100%, FSC Mix Credit, FSC Mix 100%, FSC Recycled Credit, FSC Recycled 100%); b) Contain 100% <i>post-consumer recycled forest materials</i>; or c) Are sourced from <i>smallholders</i> engaged in responsible forestry initiatives identified and approved by IKEA.
F(A) 9.13	Opportunities to use <i>post-consumer recycled forest materials</i> in <i>supplier</i> operations are identified and implemented.
F(A) 9.14	Opportunities to source <i>forest materials</i> from <i>smallholders</i> , engaged in responsible forestry initiatives identified and approved by IKEA, are promoted.

ADVANCED

- F(A) 9.15 Actions are taken to support people and communities that depend on the forest and plantations for their livelihoods.
- F(A) 9.16 Reforestation or afforestation initiatives are implemented resulting in ecosystems that are biologically suited for the native landscapes.
- F(A) 9.17 Emissions and carbon removals are reported, in line with the Greenhouse Gas Protocol guidance on carbon removals and the land sector.
- F(A) 9.18 Greenhouse Gas Protocol reporting is promoted upstream in the value chain.

EXCELLENT

- F(A) 9.19 Improvements are made in climate performance related to emissions and carbon removals, as measured using the Greenhouse Gas Protocol guidance on carbon removals and the land sector.



PART (B)

Packaging, communication materials, and non-home furnishing products for IKEA operations

Packaging

Products used for the presentation, containment, protection, handling and delivery (including e-commerce) of goods. These include, but are not limited to:

- **Paper-based packaging** (corrugated board, paper pallets, paper feet, paperboard, honeycomb used as load bearers in unit load application, M-board, containerboard, envelopes, void fillers and other paper-based materials used for packaging)
- **Wood-based packaging**

Communication materials

All paper-based materials providing instruction or other consumer-oriented information. These include, but are not limited to:

- **Paper-based labels** (except paper-based labels used in lighting and home electronics assemblies)
- **Instructions and brochures** (including assembly instructions, advice and instructions, law and warnings, local compliance Information etc.)
- **Marketing materials**
- **Paper marking** (image stickers, colour dots, etc.)

Non-home furnishing products for IKEA operations

All products that are used to support the running of IKEA operations (both customer-facing and non-customer facing). These include, but are not limited to:

- **Handling materials** (equipment used for positioning, loading, moving, storing and protecting products throughout the process of manufacturing and distribution, such as wooden racking components, pallets and pallet collars (excluding those from external rental systems (e.g. EUR, EPAL, Chep etc.)).
- **Retail equipment** (including counters, cabinets, shelves, benches, play equipment)
- **Supplies used for customer meeting points** (including copy paper, envelopes, notebooks, toilet paper, paper towels, paper napkins, wrapping paper, paper bags and other office/restaurant supplies)
- **Customer receipts, tickets and gift cards**
- **Construction and fit-out materials** (including wood-based elements, partition walls, room set dummies).

1 IWAY principles are supported by effective routines and open dialogue

SUPPLY CHAIN MANAGEMENT

			EXCELLENT
F(B) 1.1	IWAY Forest Materials Section Part (B) requirements are implemented for all <i>forest materials</i> , including those for other customers.		

9 Resources, including water and waste, are managed in a sustainable and circular way

FOREST MANAGEMENT: RISK ASSESSMENT AND MITIGATION

MUST

- F(B) 9.1 When required by IKEA due to legislation, high risk sources are identified prior to the use of *virgin forest materials* for IKEA, using criteria defined by the relevant IKEA organisation. Evidence of risk mitigation is provided for high risk sources, in line with IKEA organisation specifications.

FOREST MANAGEMENT: SOURCING

MUST

- F(B) 9.2 The sourcing, handling and sales operations of *forest materials* are compliant with *applicable forest-related legislation*. If requested, evidence of the legality of harvesting is provided to IKEA within latest 5 working days.
- F(B) 9.3 *Virgin forest materials* are not sourced from:
- a) Forestry operations engaged in *forest-related social conflicts*;
 - b) *Intact Forest Landscapes (IFL)* or other geographically identified *High Conservation Value Forests (HCVF)*, unless the area is certified by the *Forest Stewardship Council (FSC)*;
 - c) *Natural forests* being converted to *plantations* and/or non-forest use;
 - d) *Forests* and *plantations* with officially recognised and geographically identified commercial *Genetically Modified (GM)* tree, bamboo, and rattan species.
 - e) *Sources subject to sanctions or a delivery ban*.

FOREST MANAGEMENT: RECORDS AND REPORTING

MUST		
F(B) 9.4	When required by IKEA due to legislation, a <i>material accounting system</i> is in place and, as a minimum, includes records of <i>inputs</i> and <i>outputs</i> . The records are kept, along with purchase and sales documents, for at least 5 years.	
	BASIC	
F(B) 9.5	Information about the volumes and sources of <i>forest materials</i> for IKEA is reported, in line with IKEA organisation specifications.	
		ADVANCED
F(B) 9.6	Innovative solutions are used to increase control over the traceability and legality of <i>forest material</i> sourcing.	

FOREST MANAGEMENT: FOREST POSITIVE

MUST		
F(B) 9.7	Products and materials for IKEA are from More Sustainable Sources. Such products and materials either: a) Carry one of the following FSC claims (FSC 100%, FSC Mix Credit, FSC Mix 100%, FSC Mix ≥70% (paper-based only), FSC Recycled Credit, FSC Recycled ≥70%); or b) Contain 100% <i>post-consumer recycled forest materials</i> . In certain cases, in line with IKEA organisation specifications, <i>suppliers</i> that are not FSC Chain of Custody certified may supply <i>forest materials</i> with an FSC label on the product or product packaging.	
F(B) 9.8	Documented evidence of <i>recycled content</i> is provided for <i>post-consumer recycled forest materials</i> that do not carry an FSC claim (as per requirement F(B) 9.7).	
		ADVANCED
F(B) 9.9	Opportunities to use <i>post-consumer recycled forest materials</i> in <i>supplier</i> operations are identified and implemented.	
F(B) 9.10	<i>Reforestation</i> or <i>afforestation</i> initiatives are implemented resulting in ecosystems that are biologically suited for the native landscapes.	
F(B) 9.11	Emissions and <i>carbon removals</i> are reported, in line with the <i>Greenhouse Gas Protocol</i> guidance on <i>carbon removals</i> and the land sector.	
F(B) 9.12	<i>Greenhouse Gas Protocol</i> reporting is promoted upstream in the <i>value chain</i> .	
		EXCELLENT
F(B) 9.13	Improvements are made in climate performance related to emissions and <i>carbon removals</i> , as measured using the <i>Greenhouse Gas Protocol</i> guidance on <i>carbon removals</i> and the land sector.	

Glossary

Afforestation	A process of planting trees to convert a non-forest area to forest.	Greenhouse Gas Protocol	An organisation providing standards, guidance, tools and training for business and government to measure and manage greenhouse gas emissions.
Applicable forest-related legislation	National and supranational legislation related to the harvesting, management and trade of <i>forest materials</i> . This includes demand-side trade regulations such as the European Union Timber Regulation (EUTR) and the US Lacey Act, among others.	High Conservation Value Forest (HCVF)	<i>Forests</i> having globally, nationally or regionally important biodiversity considerations, <i>forests</i> containing rare, threatened or endangered ecosystems or species and/or <i>forests</i> having important services such as watershed protection or erosion control.
Bamboo in non-industrial applications	Bamboo products and components produced in non-industrial settings (e.g. hand-crafted products).	IKEA approved species	Species that are neither protected (in a specific area), threatened, vulnerable, endangered, critically endangered, or extinct in the wild. Species are approved by Inter IKEA Group Wood Supply & Forestry and are updated regularly. For the latest list of approved species, please refer to your IKEA contact person. New species can be requested for approval.
Carbon removals	The process in which carbon dioxide gas (CO ₂) is removed/transferred from the atmosphere and stored in a biogenic carbon pool.	IKEA tertial	Based on the IKEA fiscal calendar, a tertial is a period of four months, as follows: <ul style="list-style-type: none"> • Tertial 1: September – December • Tertial 2: January – April • Tertial 3: May – August
Forest	Land area dominated by trees. For the purposes of the IWAY Forest Materials Section, this includes <i>natural forests</i> , <i>agro-forestry</i> , and <i>urban forests</i> .	Inputs	The quantity of incoming materials, components or products that are produced or procured for IKEA.
Forest materials	Virgin or recycled materials originating from the <i>forest</i> or <i>plantations</i> .	Intact Forest Landscape (IFL)	<i>Forest</i> landscapes larger than 500 km ² that are not fragmented by infrastructure and are without significant visible signs of human impact such as logging, burning or other forms of <i>forest</i> clearing. These can conserve populations of large animals in their natural state and tend to rely on remoteness as their main guarantee of protection.
Forest-related social conflicts	Conflicts caused by harvesting operations violating traditional or civil forest use rights.	Material accounting system	A system to ensure that the material's <i>outputs</i> are correspondent to the relevant material's <i>inputs</i> . The <i>material accounting system</i> may also include other sourcing information (e.g. seller and buyer name, purchase and sales number, material type, quantity, and FSC claims, etc.).
Forest Positive	Forest Positive is about going beyond the product material needs of IKEA and promoting responsible forest management for the benefit of people and the planet.	Natural forest	A <i>forest</i> with many of the principal characteristics and key elements of native ecosystems, such as complexity, structure and biological diversity, including soil characteristics, flora and fauna, in which all or almost all the trees are native species, not classified as <i>plantations</i> , <i>agro-forestry</i> and <i>urban areas</i> .
Forest Stewardship Council (FSC)	An independent, non-governmental, not-for-profit organisation established to promote the responsible management of the world's forests.	Outputs	The quantity of products, materials and components that contain respective <i>inputs</i> .
Genetically Modified (GM)	A biological organism that has had its DNA altered through genetic engineering (e.g. tri-gene poplar). Clones and hybrids formed by natural processes (e.g. tree breeding or selection) are not considered <i>Genetically Modified</i> .	Plantation	A <i>forest</i> area established by planting or sowing with either exotic or native species, often with one or few species, regular spacing and even ages, and which lacks most of the principal characteristics and key elements of <i>natural forests</i> .

Post-consumer recycled forest material	Material that is reclaimed from a consumer or commercial product which had completed its life cycle after intended use by individuals, households or by commercial, industrial and institutional facilities in their role as end users of the product.
Pre-consumer recycled forest material	Material that is diverted from a potential waste stream and reclaimed during secondary manufacturing or further downstream industry processes, in which the material has not been intentionally produced, is unfit for end use and not capable of being re-used on-site in the same manufacturing process that had generated it.
Recycled content	Proportion, by mass, of <i>pre-consumer</i> and/or <i>post-consumer recycled forest materials</i> occurring in products, materials and components.
Reforestation	A process of recovering or improving a <i>forest</i> area either by replanting or natural regeneration.
Small volume supplier	A status granted by IKEA for home-furnishing suppliers that meet the following conditions: a) Home-furnishing suppliers delivering to IKEA, for which <i>forest materials</i> do not constitute the main raw materials for IKEA; and b) The total wood volume used for IKEA does not exceed 1000 cubic metres (m³) in round wood equivalent per year.
Smallholders	Woodlot owners, family <i>forests/ plantations</i> , small non-industrial private <i>forests/plantations</i> , small <i>forest/plantation</i> enterprises, community forestry operations, and non-timber forest product harvesters.
Sources subject to sanctions or a delivery ban	Sources (including harvesting locations, <i>suppliers</i> and <i>sub-contractors</i>) that are subject to sanctions or a delivery ban imposed by IKEA. Inter IKEA Group Wood Supply & Forestry is responsible to maintain a listing of sources subject to sanctions or a delivery ban. For the latest listing, please refer to your IKEA contact person.
Sub-contractor	Any entity or individual that provides a product, service, material or component as part of the IKEA <i>value chain</i> .
Supplier	A company or organisation with which an IKEA company has an agreement and also any <i>sub-contractors</i> to that agreement that supply products, services, materials or components. For the purpose of this document, the term <i>supplier</i> applies to <i>suppliers</i> , service providers and other contracting parties.

Value chain The full range of activities required to bring a product or service from its conception to the final consumer and re-integration back into the *value chain*. This includes activities such as design, production, distribution and support to the consumer. At different stages of the *value chain*, stakeholders add value to the product or service to increase its end value.

Virgin forest materials *Virgin forest materials* are materials originating from *forests* or *plantations* that contain primary wood or fibre, and do not contain *recycled content*.

ADDENDUM TO THE TERMS AND CONDITIONS OF THE IWAY STANDARDS

Ingka Group IWAY Specifications for the Forest Material Section

Introduction

The parties have agreed to the changes and/or additions to IWAY Standard, Forest Materials Section, as set forth herein. This Ingka IWAY Forest Materials Specifications is the 'IKEA organisation specifications' for Ingka Group referred to in IWAY Standard, Additional Section, Forest Materials Section.

Forest management: Risk assessment and mitigation

Level	Requirements	
Must	F(B) 9.1	When required by IKEA due to legislation, high risk sources are identified prior to the use of <i>virgin forest materials</i> for IKEA, using criteria defined by the relevant IKEA organisation. Evidence of risk mitigation is provided for high risk sources, in line with IKEA organisation specifications.

Specification for **F(B) 9.1**

Whenever Ingka is required, due to legislation, to have a due diligence in place, such due diligence will consist of the following steps: 1) Gather information, 2) Risk assessment, 3) Risk mitigation. Supplier undertakes to support Ingka in conducting the due diligence as follows.

1) Gather information

Supplier is requested to provide information regarding the virgin forest material, including but not limited to: product description, trade name and type of product, tree species (common and Latin names), country of harvest, quantity (expressed in volumes, weights and number of units), any information regarding entities, traders, and sub-suppliers involved in the trade of the virgin forest material in question, any Timber Legality Assurance System (TLAS) certificate or its equivalent issued by national/local authority if applicable, and documents or other information indicating compliance of the virgin forest material with applicable legislation.

2) Risk assessment procedure

Based on the provided information Ingka will analyse and evaluate the risk of illegally harvested timber. If the risk assessment result is high, the risk mitigation procedure needs to be followed.

3) Risk mitigation procedure

The mitigation procedures are described in the following table:

Table: Risks and mitigation actions

Risk criteria	Mitigation actions
<p>Illegal logging (i.e. when virgin forest material is harvested, transported, processed, bought or sold in violation of national or sub-national laws)</p>	<p>Supplier collects copies of compliance confirmation regarding the harvesting locations.</p> <p>Names and forms of the documents in each country can be different, but the meanings and functions shall meet the following requirements:</p> <ul style="list-style-type: none"> i. <i>Forest possession certificate</i>¹ The document shall confirm legal ownership, lease, tenure, etc. At a minimum, it provides information about the forest holder, country, region, and sub-region of forest location and term of forest possession. It is not required to have a full copy of the document if required information is available on a few pages. ii. <i>Harvesting permission</i>² This document shall provide information about the location of harvesting sites, name of forest owner, harvesting period, and permitted harvesting volume for each wood species. iii. <i>Material transaction documents</i> Material transactions shall be confirmed by invoices/sales documents or other official documents required by the sourcing countries' legislation (transport documents, phytosanitary certificates, export/import declarations, etc.). Copies of customs declarations are required in case of cross-border trade.

¹ Forest possession certificates are not required if the forest is owned and managed by the country forest service. In some countries forest possession certificates and harvesting permissions have the same weight in terms of confirming legal compliance. The scope of applicable official documents in certain countries can be clarified with your Ingka contact person.

² Harvesting permissions might not be required for harvesting on monoculture plantations. Harvesting permissions are required if harvesting operations are conducted by the country forest service. If this cannot be provided, a copy of an official letter from the forest service confirming their refusal to provide documents may be accepted instead (for roundwood only).

Forest management: Sourcing

Level	Requirements	
Must	F(B) 9.2	The sourcing, handling and sales operations of <i>forest materials</i> are compliant with <i>applicable forest-related legislation</i> . If requested, evidence of the legality of harvesting is provided to IKEA within latest 5 working days.
Must	F(B) 9.3	<p><i>Virgin forest materials</i> are not sourced from:</p> <ul style="list-style-type: none"> a) Forestry operations engaged in <i>forest-related social conflicts</i>; b) <i>Intact Forest Landscapes (IFL)</i> or other geographically identified <i>High Conservation Value Forests (HCVF)</i>, unless the area is certified by the <i>Forest Stewardship Council (FSC)</i>; c) <i>Natural forests</i> being converted to plantations and/or non-forest use; d) <i>Forests</i> and <i>plantations</i> with officially recognised and geographically identified commercial <i>Genetically Modified (GM)</i> tree, bamboo, and rattan species. e) <i>Sources subject to sanctions or a delivery ban</i>

Specification for **F(B) 9.3:**

If the Supplier delivers FSC certified goods to Ingka, or uses 100% post-consumer recycled materials, this means that the requirements in F(B) 9.3 a) – d) are considered fulfilled. However, compliance with e) will still need to be confirmed. Applicable sanctions or bans will be communicated by your Ingka speaking partner.

Forest management: Records and reporting

Level	Requirements	
Must	F(B) 9.4	When required by IKEA due to legislation, a <i>material accounting system</i> is in place and, as a minimum, includes records of <i>inputs</i> and <i>outputs</i> . The records are kept, along with purchase and sales documents, for at least 5 years.
Basic	F(B) 9.5	Information about the volumes and sources of <i>forest materials</i> for IKEA is reported, in line with IKEA organisation specifications.

Specification for **F(B) 9.4**

If the Supplier is FSC Chain of Custody certified, this requirement is fulfilled.

Specification for **F(B) 9.5**

Information about the volumes and sources of forestry materials delivered shall be available in accordance with F(B) 9.1 above. The information/data shall be provided upon (a) Ingka's request or (b) every March and September.

In addition to the above, and regardless of whether Ingka is subject to the requirement of having an established due diligence process or not, Supplier shall, up on Ingka's request, provide information about volumes and sources of forestry materials delivered.

Forest management: Forest Positive

Level	Requirements	
Must	F(B) 9.7	<p>Products and materials for IKEA are from More Sustainable Sources. Such products and materials either:</p> <ul style="list-style-type: none"> a) Carry one of the following FSC claims (FSC 100%, FSC Mix Credit, FSC Mix 100%, FSC Mix ≥70% (paper-based only), FSC Recycled Credit, FSC Recycled ≥70%); or b) Contain 100% <i>post-consumer recycled forest materials</i>. <p>In certain cases, in line with IKEA organisation specifications, <i>suppliers</i> that are not FSC Chain of Custody certified may supply <i>forest materials</i> with an FSC label on the product or product packaging.</p>
Must	F(B) 9.8	<p>Documented evidence of <i>recycled content</i> is provided for <i>post-consumer recycled forest materials</i> that do not carry an FSC claim (as per requirement F(B) 9.7).</p>

Specification for **F(B) 9.7**

In certain cases, Ingka accepts forest materials with an FSC label on the product or product packaging without carrying an FSC claim, if the Supplier does not have in-house processing but only purchases materials, components, or finished products and then delivers them to Ingka as received (e.g., office supply distributor, marketing agency, distributor of hygiene consumables, wholesaler).

With regard to Suppliers of forest material to Ingka construction & fit-out projects, such forest material will be considered as More Sustainable Sources if:

- the received materials, components, or finished products carry the FSC label.

or

- the supplier provides an acceptable FSC claim, as listed in F(B) 9.7 a), on the sales document received from the sub-contractor.

or

- the Supplier uses 100% *post-consumer recycled forest materials* and have the declaration from the material producer as required in F(B) 9.8.