Particulars

About Your Organisation

1.1 Member Name
IKEA
1.2 Membership Number
1.2 Membership Number
3-0015-06-000-00
1.3 Membership Sector
Retailers
1.4 Membership Category
Ordinary
1.5 Country
Sweden
2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?
Yes
2.1 Please select all description(s) that describe the palm oil-related activities of your company or organisation. Multiple selections are allowed, and not limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).
I own and operate oil palm estate(s) and/or palm oil mill(s)
I represent a palm oil Independent Smallholder farmer Group
I own and operate independent palm oil mills
I own and operate independent palm kernel crushing plants - Processors and/or Traders
I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
☐ I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
▼ I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
✓ I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
I am a conservation and environmental NGO supporting the sustainable development of the palm oil industry
I am a social and human development NGO supporting the sustainable development of the palm oil industry

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Retailers

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	1.1 Please state your company's main activity(ies) within the palm oil supply chain. Please select all options that apply to your operations.
	Retail - with own brand products
	Retail - without own brand products
	Food service providers
	Retail wholesalers
	✓ Other
	Other
	IKEA Supply AG. IKEA Supply AG (ISAG) is the holding company of all Supply related Inter IKEA Group Companies.
2.	Palm Oil and Certified Sustainable Palm Oil Consumption
	Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.
	2.1 Please list down all operations and subsidiaries using palm oil, palm kernel oil and related products that are owned and/or managed by the member, including those under Group Membership
	Palm oil derivatives in: 1. Candles products* are sourced by IKEA Supply AG; and 2. Food products supplied by IKEA Food Supply AG and its traders, which represent approximately half of the total food products
	*Palm oil used in wood coating is not captured in this report. The information in this report only covers IKEA Supply AG and IKEA Food Supply AG.
	2.1.1 In which markets does your company sell goods with palm oil and oil palm products?
	Europe ,North America ,China,India,Malaysia,Indonesia,Latin America ,Rest of the World
	DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:
	an aggregate level (as in previous ACOP reporting cycles)

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2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

Description	Tonnes
Total volume of crude palm oil (tonnes)	13681.84
Total volume of crude palm kernel oil (tonnes)	0.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	0.00
Total	13681.84

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question RT.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.

Description	Percentage
Palm oil-based derivatives and fractions	0
Palm kernel oil-based derivatives and fractions	0

2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions.

Countries/Regions	Percentage
Europe	81
North America	12
Malaysia	1
Indonesia	1
China	1
India	1
Latin America	1
Africa	0
Rest of World	2

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2.4 Total volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	0.00	0.00	0.00	0.00
Segregated (SG)	13681.79	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	13681.79	0.00	0.00	0.00

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question RT.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based

Description	Percentage
Certified Palm oil-based derivatives and fractions	0
Certified Palm kernel oil-based derivatives and fractions	0

2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's Certified Sustainable Palm Oil uptake is:

100.00%

2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.

Palm oil derivatives in:

- 1. Candles products*, 12,946,951 kg (100% RSPO SG) during the period of 1 Jan 31 Dec 2023, sourced by IKEA Supply AG; and
- 2. Food products supplied by IKEA Food Supply AG and its traders, 733,630 kg (100% RSPO SG) and trader 1,260 kg (96% RSPO SG and 4% may come from others) which represent approximately half of the total food products.

The information in this report only covers IKEA Supply AG and IKEA Food Supply AG.

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^{*}Palm oil used in wood coating is not captured in this report.

$2.6\ Please\ estimate\ the\ regional\ distribution\ of\ your\ company's\ RSPO\ certified\ palm\ oil,\ palm\ kernel\ oil\ and\ related\ products\ (as\ declared\ in\ Question\ RT.2.4)\ in\ the\ following\ countries/regions:$

Countries/Regions	Percentage
Europe	81
North America	12
Malaysia	1
Indonesia	1
China	1
India	1
Latin America	1
Africa	0
Rest of World	2

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3.

. TimeBound Plan
3.1 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil products in own-brand products
2015
3.1.1 If the previous target year has not been met, please explain why.
Target is achieved for palm oil in candles products sourced by IKEA Supply AG and food ingredients supplied by IKEA Food Supply AG.
3.2 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil, palm kernel oil and related products from any supply chain option in own-brand products.
2015
3.2.1 If the previous target year has not been met, please explain why.
Target is achieved for palm oil in candles products sourced by IKEA Supply AG and food ingredients supplied by IKEA Food Supply AG.
3.3 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.
2015
3.3.1 If the previous target year has not been met, please explain why.
Target is achieved for palm oil in candles products sourced by IKEA Supply AG and food ingredients supplied by IKEA Food Supply AG.
3.4 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why
Not applicable.

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4. Trademark Use

4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?
No
4.3 Please explain why your company does not plan to use the RSPO Trademark in own-brand products
☐ Challenging reputation of palm oil
Confusion among end-consumers
Costs of changing labels
☐ Difficulty of applying for RSPO Trademark
Lack of customer demand
Limited label space
Low consumer awareness
Low usage of palm oil
Risk of supply disruption
✓ Others
Others
Corporate decision of not using RSPO trademark in IKEA products.

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5. Actions for Next Reporting Period

5.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)
✓ Participation in RSPO Working Group or Task Forces
Support Independent Smallholders (ISH)
Contribute to the RSPO Smallholder Trainer Academy
Financial contribution to the RSPO Smallholder Support Fund
Direct investments in Smallholder Certification projects
Involvement/direct investments in Jurisdictional/Landscape approach
Direct/collective investments in conservation and restoration initiatives
Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
Allocating FTE to promote the production or consumption of certified sustainable oil palm products
Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
☐ No activities planned
✓ Others
Other
IKEA is joining Forest Positive Coalition (under Consumer Good Forum) and developing IWAY Agriculture Minimum Requirements that must be complied by suppliers using palm oil and other agricultural commodities.

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Shared Responsibility

The Board of Governors of the Roundtable on Sustainable Palm Oil approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility (SR) requirements will be done through ACOP and MyRSPO. As the process of verification of the reports is in development, the Shared Responsibility section in ACOP may change in future ACOP cycles. Evidence to show compliance to the SR requirements shall be uploaded via your membership profile in MyRSPO. Please login to your MyRSPO account and upload the relevant policies, plans and relevant reports there. If you do not have a policy or your policy does not cover all items, you will be required to provide a Declaration of Support for the relevant policy items in your MyRSPO profile. Additional information on the required policies and plans applicable to all sectors as well as the annual uptake targets for supply chain actors can be found on https://rspo.org/members/shared-responsibility or email the Shared Responsibility team at sharedresponsibility@rspo.org.

https://rspo.org/members/shared-responsibility or email the Shared Responsibility team at sharedresponsibility@rspo.org.
SR 1. Transparency
1.1 Does your organisation have organisational management documents publicly-available?
Yes
SR 2. Ethical Conduct
1.2 Does your organisation have a publicly-available policy covering Ethical Conduct, including for recruitment and contractors?
Yes
SR 3 and SR 4. Legal Compliance
1.3 Does your organisation comply with all applicable legal requirements?
Yes
1.4 Does your organisation require its third party contractors to comply with legal requirements?
Yes
SR 7. Claims and labels
1.7a Does your organisation promote the use of off-product RSPO claims and labels?
No
SR 8. Information and outreach activities
1.8 Does you organisation implement transparent communication and outreach activities to promote sustainable palm oil?
Yes
SR 9. Human Rights
1.9 Does your organisation have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors?
Yes

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✓ No forced or trafficked labour

SR	10. Complaints & Grievances
1.10	Does your organisation have a Grievance Mechanism that is accessible to all affected parties?
Yes	
1.10	0.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?
Yes	
SR	11 and SR 12. Land Use and FPIC
	a Does your organisation have a policy covering Commitment to respect Free Prior and Informed Consent IC) in the operational Palm Oil Supply chain?
Yes	
	a.1 Does your organisation have a procedure in place to identify legal, customary or user rights, and people tled to compensation?
No	
SR	13 and SR 14. Smallholders inclusion
	Does your organisation support oil palm smallholders (groups)?
Yes	
SD.	15 - SR 20. Labour & Labour Rights
	5 Does your organisation have a publicly-available policy covering Labour & Labour Rights?
1.1.	bots your organisation have a publicly available poncy covering Eubour & Eubour Rights.
Yes	
1 14	5.1 Does the policy cover:
	No discrimination and equal opportunities Pay and conditions of the workers.
	Pay and conditions of the workers. Freedom of association and Collective bargaining
	Protection of children and remediation for suppliers and third party contractors.
	Prevention of all forms of harassment, including sexual harassment
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SR 21. Occupational Health & Safety

1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?
Yes
165
SR 22. Waste Management
1.22a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?
Yes
1.22a.1 Is this plan implemented?
Yes
SR 23. Water Management
1.23 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?
Yes
1.23.1 Is this plan implemented?
Yes
SR 24. Energy Use
1.24 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?
Yes
1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?
Yes
SR 25. Cllimate Change and Greenhouse Gases (GHG)
1.25 Does your organisation have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG) including identification and assessment of GHG emissions and implementation of a plan to reduce or minimise them?
Yes

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SR 26. Promotion of certification/uptake
1.26b Does your organisation meet the SR CSPO uptake target?
Yes
SR 27. Sustainable Palm Oil Policy
1.27a Does your organisation have other relevant policies as a sustainable palm oil sourcing policy?
Yes
SR 28 and SR 29. Support and resourcing
1.28 Does your organisation provides services and support to RSPO and resources to implement SR?
Yes

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Challenges and Support

sus	What significant obstacles or challenges has your company encountered in the promotion of certified stainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?
\checkmark	Awareness of RSPO in the market
	Difficulties in the certification process
	Certification of smallholders
\checkmark	Competition with non-RSPO members
\checkmark	High costs in achieving or adhering to certification
	Human rights issues
\checkmark	Insufficient demand for RSPO-certified palm oil
	Low usage of palm oil
\checkmark	Reputation of palm oil in the market
	Reputation of RSPO in the market
\mathbf{V}	Supply issues
\checkmark	Traceability issues
	No challenges faced
	Others
-	
	In addition to the actions already reported in this ACOP report, what other ways has your company supported vision of the RSPO to transform markets to make sustainable palm oil the norm?
the	vision of the RSPO to transform markets to make sustainable palm oil the norm?
the	e vision of the RSPO to transform markets to make sustainable palm oil the norm? Communication and/or engagement to transform the negative perception of palm oil
the	e vision of the RSPO to transform markets to make sustainable palm oil the norm? Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO
the	e vision of the RSPO to transform markets to make sustainable palm oil the norm? Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies
the	evision of the RSPO to transform markets to make sustainable palm oil the norm? Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients
the	evision of the RSPO to transform markets to make sustainable palm oil the norm? Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients Promotion of CSPO through off product claims
the	Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients Promotion of CSPO through off product claims Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
the	Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients Promotion of CSPO through off product claims Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations Promotion of physical CSPO
the	Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients Promotion of CSPO through off product claims Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations Promotion of physical CSPO Providing funding or support for CSPO development efforts
the	Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients Promotion of CSPO through off product claims Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations Promotion of physical CSPO Providing funding or support for CSPO development efforts Research & Development support
the	Communication and/or engagement to transform the negative perception of palm oil Engagement with business partners or consumers on the use of CSPO Engagement with government agencies Engagement with peers and clients Promotion of CSPO through off product claims Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations Promotion of physical CSPO Providing funding or support for CSPO development efforts Research & Development support Stakeholder engagement

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1.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

 $https://www.ikea.com/global/en/our-business/our-view-on/palm-oil/https://www.ikea.com/global/en/images/IKEA_SUSTAINABILITY_Report_FY_23_20240125_1b190c008f.pdf https://www.ikea.com/global/en/images/IWAY_Standard_General_Section_Edition_60_6238ea7ef9.pdf https://about.ikea.com/en/sustainability/wood-forestry/forestry-beyond-our-business/ikea-forest-positive-agenda#:~:text=We%20aim%20by%20the%20end,do%20not%20contribute%20to%20deforestation. https://www.ikea.com/global/en/images/IKEA_CLIMATE_Report_FY_23_20240125_a5a1535f4e.pdf https://www.ikea.co.id/en/about/energy-and-resources$

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