

# Modern Slavery Statement

2023-2024



# Contents

## **Our structure, operations and supply chain**

- 6 [Structure](#)
- 7 [Operations](#)
- 8 [IKEA Australia supply chain](#)
- 8 [Retail supply chain \(Inter IKEA Group\)](#)
- 9 [Business operation supply chain](#)

## **Retail supply chain (Inter IKEA Group)**

- 12 [Identifying our modern slavery risks](#)
- 12 [Forced labour risks](#)
- 12 [Cotton sector](#)
- 12 [Inorganic Materials](#)
- 12 [Regions with high migrant workers](#)
- 13 [Geopolitical and country-specific risks](#)
- 13 [Transportation risks](#)

## **Actions taken to assess and address our modern slavery risks**

- 14 [Forced labour risk prevention](#)
- 15 [Cotton sector](#)
- 16 [Inorganic Material Sector](#)
- 16 [Regions with high migrant workers](#)
- 17 [Geopolitical and country-specific risk prevention](#)
- 17 [Transportation risk prevention](#)
- 18 [The IWAY Standard and IWAY System](#)
- 20 [Measuring the effectiveness of our actions](#)
- 20 [Prohibition of child labour](#)
- 21 [IKEA supplier support](#)
- 21 [Supplier management governance forums](#)
- 21 [IWAY system review and evaluation](#)

## **Business operation supply chain**

- 23 [Identifying our modern slavery risks](#)
- 25 [Engagement of unskilled and migrant workers](#)
- 25 [Sub-contracting](#)
- 25 [Workplace conditions](#)
- 25 [Our co-workers](#)
- 26 [Actions taken to assess and address our modern slavery risks](#)
- 26 [Ingka Group actions](#)
- 26 [IWAY Initial Assessment](#)
- 26 [IWAY implementation](#)
- 27 [IWAY verification](#)
- 27 [The wider supply chain](#)
- 28 [IWAY governance](#)
- 28 [Training and engagement](#)
- 29 [IKEA Australia actions](#)

## **Measuring the effectiveness of our actions**

- 32 [Ingka Group](#)
- 32 [Ingka Group grievance mechanisms](#)
- 33 [How Ingka Group remediates negative human rights impacts](#)
- 33 [IKEA Australia](#)

## **Consultation**

## **Broader contributions and planned future actions for IKEA Australia**

## **Approval**

# Foreword

Driven by the vision to create a better everyday life for the many people, IKEA is ensuring we commit to human rights throughout our business operations, value-chain, and in the communities where we operate.

At IKEA, we have a global ambition to take a leading role in creating a fairer and more equal society and to improve the lives of the millions of people that interact with, or are impacted by, our company. Our sustainability strategy includes commitments to respect human rights and to ensure this is embedded into all aspects of our operations, including:

- Providing and supporting decent and meaningful work across the IKEA value chain
- Being an inclusive business
- Promoting equality

We are committed to living up to our responsibility to respect human rights in line with the United Nations Guiding Principles on Business and Human Rights and IKEA supports legislation which requires companies to mitigate negative impacts on human rights and the environment.

Assessing the human rights impacts of our business activities is a dynamic and constantly evolving process. In this report we identify a range of potential modern slavery risks for our industry and the actions we are taking, both locally and globally to mitigate these risks, in line with Australia's Modern Slavery Act 2018.

The key risk area for IKEA Australia remains the engagement of unskilled and/or migrant workers in the business operations supply chain. IKEA supports the employment of unskilled and/or migrant workers, while also recognising that they can be more vulnerable to modern slavery risks than workers from other backgrounds.

During the Reporting Period, we strengthened our commitment to ethical business practices by employing a dedicated resource for Third Party Compliance. This strategic move has enabled the independent application of monitoring processes within our operations. This means we can identify and address issues in a timely manner.

When it comes to human rights, we know we don't have all the answers. We want and need to work with others to address challenges, and we remain committed to using our scale and influence to drive positive change beyond our business in Australia and around the world for people and the planet.

This statement is given by IKEA Pty Limited ACN 006 270 757 (**IKEA Australia**), pursuant to section 13 of the *Modern Slavery Act 2018* (Cth) (**Modern Slavery Act**) and covers the activities of IKEA Australia and the entities it owned and controlled for the financial year 1 September 2023 to 31 August 2024 (**Reporting Period**). This statement has been approved by the Board of IKEA Australia in its capacity as principal governing body on 27 February 2025.



**Mirja Viinanen**  
Board Member, CEO  
and Chief Sustainability Officer  
IKEA Australia  
27 February 2025

This statement was prepared to meet the mandatory reporting criteria set out under the Modern Slavery Act. The table below identifies where each criterion is addressed within this statement.

Page	Heading and page reference	Modern Slavery Act Mandatory Criteria
3	<b>Foreword</b>	Identify the reporting entity
5	<b>1. Our structure, operations and supply chain</b>	Describe the structure, operations, and supply chain of the reporting entity
11	<b>2. Retail Supply Chain</b>	
12	2.1 Identifying our modern slavery risks	Describe the risks of modern slavery practices in the operations and supply chain of the reporting entity, and any entities that the reporting entity owns or controls
14	2.2. Actions taken to assess and address our modern slavery risks	Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes
20	2.3. Measuring the effectiveness of our actions	Describe how the reporting entity assesses the effectiveness of such actions
22	<b>3. Business operation supply chain</b>	
23	3.1. Identifying our modern slavery risks	Describe the risks of modern slavery practices in the operations and supply chain of the reporting entity, and any entities that the reporting entity owns or controls
26	3.2. Actions taken to assess and address our modern slavery risks	Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes
32	3.3. Measuring the effectiveness of our actions	Describe how the reporting entity assesses the effectiveness of such actions
34	<b>4. Consultation</b>	Describe the process of consultation with any entities that the reporting entity owns or controls
35	<b>5. Other Information – IKEA's broader contributions and planned future actions</b>	Any other information that the reporting entity considers relevant
36	<b>6. Approval</b>	Signature of the statement by a responsible member

# 1

## Our structure, operations and supply chain

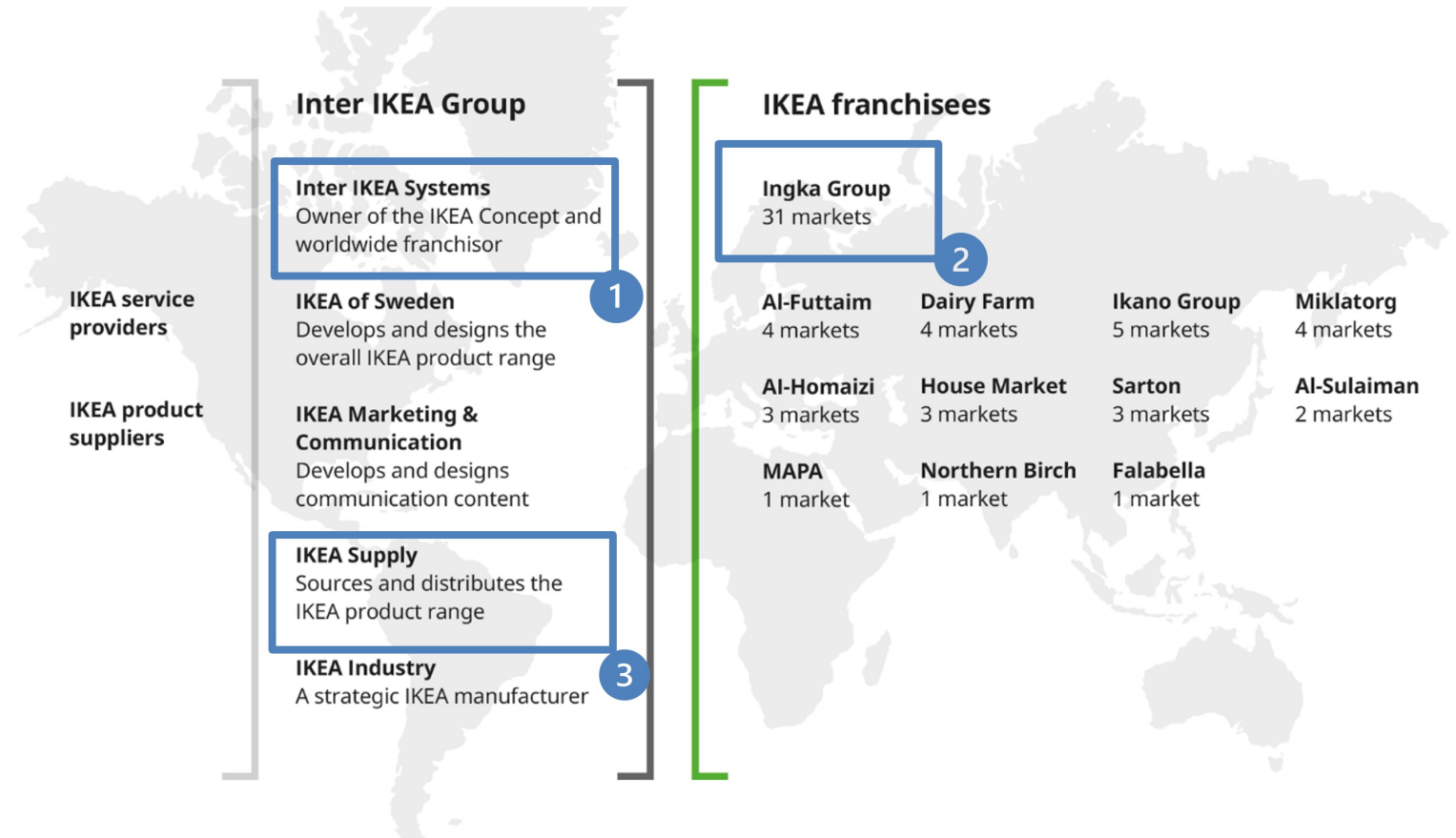
- 6 [Structure](#)
- 7 [Operations](#)
- 8 [IKEA Australia supply chain](#)
- 8 [Retail supply chain \(Inter IKEA Group\)](#)
- 9 [Business operation supply chain](#)
  
- < [Back to contents page](#)

## Structure

IKEA is a franchise business. It means that many groups of companies work together under one IKEA brand. Inter IKEA Group and Ingka Group (see illustration right) have the same founder, as well as a common history and heritage, but are two groups of companies with different management and different owners.

Inter IKEA System B.V. (**IISBV**) is the owner of the IKEA concept (box 1 in the illustration), and the worldwide IKEA franchisor. IISBV and all its subsidiaries including IKEA of Sweden AB, IKEA Marketing & Communications AB, IKEA Supply AG (**ISAG**) and IKEA Industry are collectively referred to as the “**Inter IKEA Group**”.

IISBV has entered into franchise agreements with twelve companies worldwide. One of the franchisees is the Ingka Group (box 2 in the illustration) which includes INGKA Holding B.V. and affiliated companies, including IKEA Australia.



Through the franchise agreement with Inter IKEA Systems B.V., the Ingka Group currently operates in 31 countries with IKEA stores, warehouses, global digital solutions, and online stores.

By entering into a franchise agreement with the Ingka Group, Inter IKEA Systems B.V. licenses the IKEA brand, IKEA's product portfolio, concepts and business methods. As an Ingka Group franchisee, IKEA Australia purchases the franchise range through the franchisor's own supplier, IKEA Supply AG (box 3 in the illustration). IKEA Supply AG is the only supplier of the home furnishing products sold in the stores throughout Australia.

IKEA Australia is a company incorporated in Australia and is part of the Ingka Group (box 2 in the illustration). The registered office is located in the State of New South Wales. The ultimate parent company of IKEA Australia is Ingka Holding B.V. a company registered in the Netherlands.

IKEA Australia has several subsidiaries. IKEA Distribution Services Australia Pty Ltd, ACN 001 264 179 (IKEA Distribution) is a wholly owned subsidiary of IKEA Australia and is responsible for the distribution of IKEA products to various IKEA units within Australia. Other subsidiaries of IKEA Australia are IKEA Trading Pty Ltd, Ashpark Pty Ltd, Cebas Pty Ltd and Sabec Pty Ltd. These subsidiaries did not have any material activities in the Reporting Period.

As of 31 August 2024, IKEA Australia employed 3516 co-workers and IKEA Distribution employed 282 co-workers.

## Operations

As of 31 August 2024, IKEA Australia operates 10 full sized stores, 3 Plan and Order Points, 1 Customer Distribution Centre, 1 Remote Customer Meeting Point and 1 Service Office in Australia.

IKEA Australia's operational activities include the provision and distribution of retail products including furniture, furnishing accessories and food products. Within Australia, the retail products are stored in warehouses as well as our retail stores. Part of our operations include the distribution of home furnishings from warehouses to our stores. Customers can receive goods directly from our warehouses or from our retail stores.

### **IKEA Australia supply chain**

The IKEA Australia supply chain is comprised of two separate supply chains. One for sourcing the products that we sell (the retail supply chain) and the other for the goods and services that are essential for our business operations (the business operation supply chain).

During the Reporting Period, IKEA Australia began transitioning its food supply chain to Inter IKEA Group. While the responsibility for the supply of food is projected to transition to Inter IKEA Group as part of the retail supply chain by April 2025, IKEA Australia currently maintains responsibility for local food procurement. In preparation for this transition, IKEA Australia has implemented risk mitigation steps, including incorporating IWAY into contracts and conducting risk assessments before contracts are signed. IKEA Australia will continue this process, working closely with Inter IKEA Group to ensure seamless implementation of risk mitigation strategies leading up to the transfer of responsibility.

### **Retail supply chain (Inter IKEA Group)**

The IKEA home furnishing and retail food products (retail products) are supplied to IKEA Australia by the Inter IKEA Group. In this statement, information has been provided by Inter IKEA Group about its supply chains, modern slavery risks and actions. The Inter IKEA Group imports the retail products, stores the products (other than the food products) in distribution warehouses and arranges for them to be delivered to the IKEA Australia stores and Customer Distribution Centres.

Direct relationships for purchasing retail products are the responsibility of Inter IKEA Group. Inter IKEA Group in turn have their own extended supply chains. During the Reporting Period, Inter IKEA Group partnered with more than 1,500 direct suppliers in more than 50 markets, including home furnishings, food suppliers, transport service providers and suppliers of components for home furnishing products. There are millions of workers who, through suppliers, source, make and transport products and components, provide food for restaurants, and supply essential services to IKEA companies.

IKEA retail products are predominantly sourced and produced in Europe, Asia-Pacific, North America and South America, including Brazil, Mexico, India, Bangladesh, China, Vietnam, Indonesia, Turkey, and Pakistan. Material sourced by suppliers includes wood, natural fibres, textiles, plastics, food and agriculture, metals, and electronics.

From product development and material sourcing to production, transportation and product end-of-life, Inter IKEA Group is involved every step of the way. All products sold from IKEA Australia are designed and developed in accordance with strict global requirements that Inter IKEA Group puts on both the product and the suppliers. Inter IKEA Group believes in building long-term relationships with their suppliers and places a strong emphasis on supplier development. The average length of collaboration between Inter IKEA Group and home furnishing suppliers is currently 11 years.

## Business operation supply chain

To conduct our retail operations, IKEA Australia works with Ingka Group suppliers and local suppliers to procure the following goods and services directly. These goods and services are predominantly sourced from other businesses based in Australia:

- **Information and communications technology (ICT):** This includes computer hardware and software, cloud services, virtual data room services, virtual document exchange services, printers, audio/visual equipment and services, desk phones and mobile phones.
- **Warehousing and distribution services:** This includes freight hardware and driver logistics to transport and unload stock between stores, and customer delivery from stores or Customer Distribution Centres.
- **Retail services:** This includes retail showroom fit outs, back-office furniture and fit outs, stationery and branded items, knowledge subscription services, document management services, courier, and postal services, as well as printer maintenance services and document printing services.
- **Facilities management:** This includes the services that support our retail operations including leasing, office maintenance, technical maintenance, utilities, cleaning, and security.
- **Professional services:** This includes taxation, insurance, external legal counsel, consulting, professional and personal development, temporary staff, recruitment, and welfare training programs.
- **Marketing:** This includes marketing agencies and public relations agencies.
- **Mobility and travel:** This includes vehicle and airplane travel bookings and accommodation bookings.
- **Hospitality and catering:** This includes in-store restaurant and beverage services, as well as external catering events.
- **Digital Platform Providers:** This includes digital platform providers such as freelance, on demand short term employment connection supplier and services providers via online platforms and apps.
- **Energy and Waste:** This includes energy supply, renewable energy certificates, and waste management services.
- **Local Food:** This includes all fresh food products sold in our restaurants.

During the Reporting Period, approximately 87% of suppliers with an annual spend over 100,000 EURO had active contracts during the Reporting Period. This equates to approximately 111 suppliers, and from these 111 suppliers, 26 were deemed out of scope and not subjected to IWAY requirements.

79 suppliers were based in Australia, while the remaining 5 were based in Denmark, Germany, New Zealand, Singapore and Sweden. These suppliers were contracted on a mid to long term basis.

We determine if suppliers are in scope for our IWAY process through a risk-based approach determined by sector and our business relationship. We require all suppliers in scope to sign the IWAY Compliance Commitment. (see IWAY implementation [page 26](#))



# 2

## Retail supply chain (Inter IKEA Group)

12	<b><u>Identifying our modern slavery risks</u></b>
12	<u>Forced labour risks</u>
12	<u>Cotton sector</u>
12	<u>Inorganic Materials</u>
12	<u>Regions with high migrant workers</u>
13	<u>Geopolitical and country-specific risks</u>
13	<u>Transportation risks</u>
14	<b><u>Actions taken to assess and address our modern slavery risks</u></b>
14	<u>Forced labour risk prevention</u>
15	<u>Cotton sector</u>
16	<u>Inorganic Material Sector</u>
16	<u>Regions with high migrant workers</u>
17	<u>Geopolitical and country-specific risk prevention</u>
17	<u>Transportation risk prevention</u>
18	<u>The IWAY Standard and IWAY System</u>
20	<b><u>Measuring the effectiveness of our actions</u></b>
20	<u>Prohibition of child labour</u>
21	<u>IKEA supplier support</u>
21	<u>Supplier management governance forums</u>
21	<u>IWAY system review and evaluation</u>
<	<u>Back to contents page</u>

## Identifying our modern slavery risks

During the Reporting Period, through external monitoring and engagement with credible external sources, Inter IKEA Group identified the following risks of potential adverse impacts associated with the retail supply chain in relation to people or the environment.

### Forced labour risks

During the Reporting Period, Inter IKEA Group identified forced labour and recruitment risks for vulnerable groups of workers within its supply chains. This includes new complex corridors of migration arising (such as from Asian countries to Eastern European countries), where the risks of exploitation of migrant workers is increasing. Risks of exploitation broadly relate to both:

- a) the recruitment phase, where migrant workers are at risk of being charged extensive recruitment fees that lead to forced and bonded labour; and
- b) the employment phase, where workers are at risk of being exploited by not being offered minimum working and social conditions, going against the fundamental labour rights as defined by the International Labour Organisation.

### Cotton sector

Inter IKEA Group identified the risk of forced labour in the cotton sector, including in Pakistan, China, India, and Brazil. With cotton as a key raw material used in IKEA products, minimising this risk has long been prioritised for IKEA supply chains.

### Inorganic Materials

Inter IKEA Group identified the risk of poor working conditions within the supply chain for extraction and mining of inorganic materials, particularly on small-scale miners. IKEA remains a relatively small consumer of inorganic materials. However, these materials are critical in applications such as furniture, appliances, lighting, tableware, and cookware. They are also integral to products designed for healthier and more sustainable living, such as air purifiers and rechargeable batteries.

### Regions with high migrant workers

Inter IKEA Group identified risks in upholding the IKEA Code of Conduct (IWAY), especially in regions with many migrant workers and weaker local regulations. IKEA has a responsibility to protect these vulnerable individuals within the value chain. Advancing human rights and fair working conditions through responsible recruitment practices is a supply priority.

### Geopolitical and country-specific risks

When the war began in Ukraine, Inter IKEA Group paused operations in Ukraine to prioritise the safety and security of co-workers and partners across the value chain. Since then, Inter IKEA Group have continuously monitored the situation both from a humanitarian and a business perspective and have remained in close dialogue with partners in Ukraine, with the long-term goal to restart operations as soon as necessary evaluations and reviews are feasible.

Whilst safety and security of people is always the top priority, as is the commitment to respect human rights and conduct heightened human rights due diligence, taken together with the business responsibility under international humanitarian law during times of armed conflict. At the same time, Inter IKEA Group are committed to long-term partnerships and recognise the needs of partners in Ukraine to move toward normalised operations, where possible.

### Transportation risks

Inter IKEA Group have identified there are human rights risks within the seafaring industry which relate to recruitment fees, the wellbeing of seafarers on-board, access to shore leave and working hours.

The smuggling of people through cross border transport networks (such as into European countries) is an identified risk within the retail supply chain. Based on monitoring systems there is a continued risk for both criminal people smuggling as well as refugees moving illicitly across countries via transport companies, putting the safety of those people at risk.

## Actions taken to assess and address our modern slavery risks

Inter IKEA Group is committed to taking action to assess and address the modern slavery risks that were identified within the retail supply chain.

### Forced labour risk prevention

During the Reporting Period, Inter IKEA Group placed more emphasis on strengthening the dialogue with suppliers on topics such as working hours, fundamental labour rights and the responsible recruitment of migrant workers and workers from other vulnerable groups. In addition, co-workers were trained to increase internal awareness surrounding forced labour and to strengthen the ability to identify and handle cases of forced labour.

The Inter IKEA Group is also a founding member of the Leadership Group for Responsible Recruitment and continues to support the ['Employer Pays Principle'](#), which states no worker should pay for a job, and the employer should bear the costs of recruitment.

These measures work towards continuing to improve co-worker and supplier awareness on how to prevent, identify and manage cases of forced labor.

During the Reporting Period, Inter IKEA Group continued training efforts on human rights and labour conditions. 25 co-workers and over 400 representatives from suppliers finished training modules on these topics. Furthermore, the prevention of Forced Labour is part of standard IWAY trainings which are completed internally as well as externally for suppliers.

The International Organization for Migration (IOM) and IKEA Supply AG launched their first global partnership to promote the rights and wellbeing of migrant workers employed across the IKEA supply chain. After a decade of collaboration, the new three-year partnership will leverage the strengths and expertise of both organisations to ensure meaningful inclusion and employment for migrant workers and realise the potential of migration as a powerful driver for sustainable development. In line with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and human and labour rights conventions, IOM and Inter IKEA Group will strengthen ethical recruitment, promote decent work, and enhance access to effective remedies, to improve the working and living conditions of migrant workers across the supply chain.

## Cotton sector

During the Reporting Period, Inter IKEA Group continued to use physical segregation of the cotton for IKEA supply chains and end-to-end traceability to address the risk of forced labour. Inter IKEA Group takes steps to ensure cotton in the supply chain did not come from regions with a high risk of forced labour.

This practice enables Inter IKEA Group and their implementation partners to know where the materials come from so that compliance can be verified with internal and external requirements, including those connected to forced labour.



## Inorganic Material Sector

During the Reporting Period, Inter IKEA Group continued mapping supply chains back to their sources for inorganic raw materials. Through these efforts, the main players in upstream sourcing are identified and a deeper understanding of the supply chain's impact on direct inorganic suppliers is gained. The focus on improving working conditions for small-scale miners continues.

The partnership with the international non-profit Pact continued, which aims to identify risks and build knowledge about the sustainability impacts of inorganic extraction and mining to improve responsible sourcing and minimise negative impacts on people and planet. Together, we are working to find ways to improve the working conditions in small-scale mining directly, as well as building knowledge of how to create long term positive impact in the industry by including small scale miners.

Additionally, Inter IKEA Group companies remain members of the Responsible Minerals Initiative (RMI) and continue efforts to promote social and economic development in mineral production and sourcing. This includes continued investigation into how to address environmental, but also social risks within waste supply chains. Several stakeholders are engaged to try and identify the principles and processes to secure good practice.

During the Reporting Period, Inter IKEA Group became a member of the Fair Circularity Initiative which exists to implement and secure Fair Circularity Principles that ensure the human rights of formal and informal workers within waste and recycling value chains are respected.

## Regions with high migrant workers

During the Reporting Period Inter IKEA Group organised responsible recruitment practices and human rights training sessions for suppliers and service providers in Southeast Asia and the Middle East. Understanding that simply setting requirements is not enough, we created clear guidelines, a toolbox for responsible recruitment, and training programs for business partners, with valuable input from the International Organization for Migration (IOM).

By actively implementing these guidelines for example, in a recent warehouse operations tender process, we required potential service providers to review our guidelines and demonstrate how they would ensure responsible recruitment and prevent forced labor. This initiative has increased internal awareness among service providers and highlighted the positive impact of our processes and guidelines. Even the companies that did not win the tender process have a better understanding of their responsibilities. Collaboration is crucial to driving this agenda forward both internally and externally.

In the UAE, Inter IKEA Group teamed up with the Swedish Business Council and, along with IOM, hosted a session involving other member companies and the Swedish Embassy. This session acted as a call to action for collectively advancing human rights and fair working conditions for migrant workers. As a result, a dedicated group of Swedish businesses committed to championing this cause has been formed. IOM remains an invaluable partner, providing expertise, facilitation, and connections with other stakeholders.

### **Geopolitical and country-specific risk prevention**

The continued conflict in Ukraine demands agility as the reality on the ground is constantly changing. Inter IKEA Group are continuously assessing the situation and responding with support and relief in various ways, including monetary and in-kind donations, and taking a risk-based approach to restarting operations. After months of evaluation, risk assessments, auditing and conducting heightened human rights due diligence and discussions, Inter IKEA Group were able to restart operations with a few direct partners in the southwestern region of Ukraine since 2023, with the addition of more suppliers where the situation is most stable. Inter IKEA Group continue to monitor and conduct further evaluations.

Inter IKEA Group have been able to secure a stepwise, risk-based approach to respond to the needs of our suppliers in Ukraine while prioritising safety and security of people across the supply chain.

### **Transportation risk prevention**

During 2023, Inter IKEA Group started the process of enhancing internal awareness and competence, gaining a deeper understanding of the complexities within the industry which included identifying the extent of these issues in supply chains and evaluating the necessary steps for improvement.

During the Reporting Period, to support supply partners in their efforts to enhance seafarers' wellbeing, Inter IKEA Group entered a three-year partnership with The Mission to Seafarers, a leading international seafarer welfare charity. The partnership centers around a training program called 'All you need to know about Seafarers'. The program is designed to assist in the identification, assessment, prevention and mitigation of actual and potential negative impacts on human rights when contracting shipping services, helping to ensure that seafarers are properly protected and supported.

A new set of IWAY requirements related to seafarer wellbeing (IWAY Ocean Transport Section, version 6.0) were introduced and are being implemented by ocean carriers. Inter IKEA Group are keeping a close collaboration with Ocean carriers to ensure there is a shared vision, and that together the proper actions can be taken to mitigate risks.

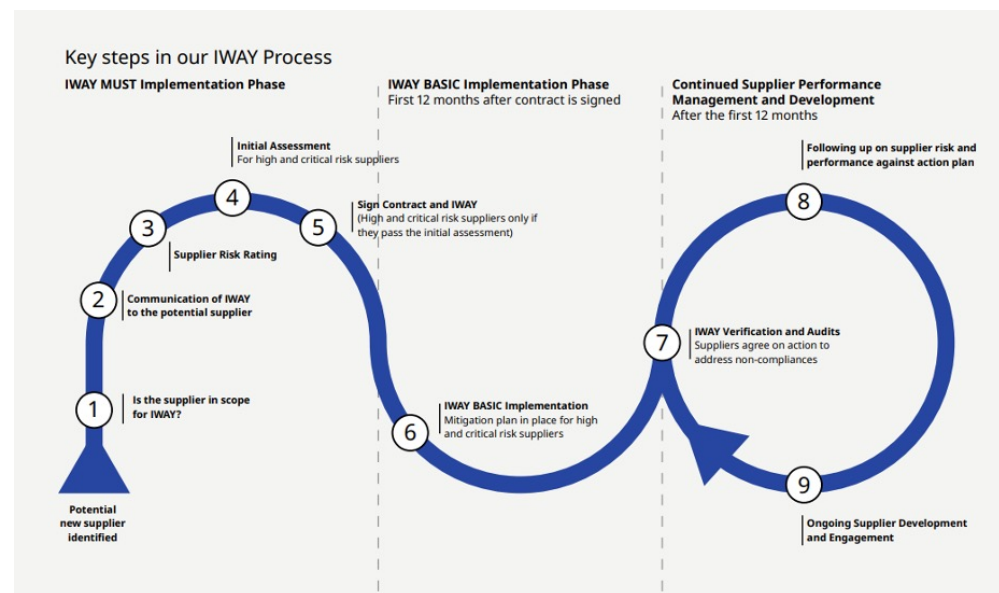
In relation to people smuggling risks, during the reporting period, there has been the implementation of more robust driver education and driver safety handbooks for service providers. There has also been an implementation of increased reporting requirements which require, in addition to reporting smuggling cases to the appropriate authorities, each case to be analysed internally to identify and improve upon identified weaknesses. There is also a current review of mechanisms for sealing transports to ensure tracking of trucks and opening of loads.

Inter IKEA Group have increased and will continue to work toward raising awareness amongst co-workers and service providers across the supply chain. This includes providing education on how to respond to smuggling if people are discovered, and the subsequent steps to take to maximise safety, health, and security.

## The IWAY Standard and IWAY System

All mitigation measures described are taken in addition to the existing, global requirements mandated by Inter IKEA Group for suppliers which are intended to mitigate and prevent risks across the supply chain.

The IWAY System is an important part of the IKEA sustainability due diligence process.



The IWAY Standard is the IKEA supplier code of conduct and includes requirements for suppliers, common rules as to ways of working for all IKEA organisations working with IWAY in their supply chains and is built around 10 environmental and social principles. Topics covered include, among others, children's rights, business ethics, fundamental labour rights, health, and safety at work, working and living conditions, environmental aspects, resource optimisation and animal welfare.

With its roots in the IKEA culture and values, and the United Nations Sustainable Development Goals, IWAY principles and requirements are founded on internationally recognised standards and principles (such as the United Nations Guiding Principles on Business and Human Rights, the Ten Principles of the United Nations Global Compact, the International Labour Organisation Centenary Declaration for the Future of Work and the International Labour Organization Labour Standards), as well as regional and national laws and regulations.

You can read the IWAY Standard [here](#)



By securing supplier compliance with IWAY, the Inter IKEA Group is better able to assess and address modern slavery risks within its supply chains, including by:

- requiring all its direct suppliers to comply with the IWAY Standard.
- requesting direct suppliers to communicate the mandatory IWAY requirements (IWAY 'Must' and IWAY 'Basic') to their own suppliers. In addition, critical sub-suppliers of direct suppliers must confirm that the mandatory IWAY requirements are adhered to.
- ensuring due diligence and audits, both announced and unannounced, of the supply chain by IKEA IWAY auditors and independent third-party auditors, are conducted to verify compliance against the IWAY Standard and other standards; and
- taking steps for continuous improvement or ultimately phasing out a supplier if the supplier fails to fulfil the IWAY requirements within the given time frames.

## Measuring the effectiveness of our actions

While IWAY has a focus on supporting suppliers with their continuous development journey, compliance with mandatory IWAY requirements remains the foundation of partnerships with suppliers.

During the Reporting Period more than 791 verification activities were performed by Inter IKEA Group. These activities included gap assessments for new suppliers and full or focused reviews for existing suppliers.

Based on a comprehensive internal review conducted in 2021, Inter IKEA Group is working to strengthen the systematic approach to identifying, prioritising and mitigating salient human rights risks at an Inter IKEA Group level in alignment with the UNGPs and OECD guidelines. Inter IKEA Group recognise the gaps and are working with human rights due diligence experts to strengthen the methodology and approach.

During the Reporting Period Inter IKEA Group have identified 31 cases of non-conformity with mandatory IWAY "Must" requirements at suppliers to Inter IKEA Group. Almost 50% of non-conformities were related to lack of transparency and unreliability of attendance records for working hours. Another significant contributor to the non-conformities was related to lack of accident insurance for workers which is not mandatory in all countries but is mandatory based on the IWAY Standard. Consequently, Inter IKEA Group terminated cooperation with five suppliers.

Compliance with IWAY is mandatory for all suppliers and service providers that work with Inter IKEA Group, and any non-compliance is taken very seriously. If deviations from mandatory IWAY requirements are discovered, we work together with our suppliers to rectify these and thus help improve standards. If repeated or serious violations connected to IWAY are discovered at a supplier, IKEA can terminate the business relationship.

In case a non-conformity is identified, the supplier is required to correct the non-conformity within an agreed timeframe, address its root cause and prevent the repetition of the non-conformities. The supplier may request support for the implementation of the corrective measures. In this case, activities to support the supplier will be planned by IKEA. Such support activities may include training, peer learning, and capacity-building projects.

### Prohibition of child labour

During the IWAY reviews and verification activities performed, one case of non-compliance with IWAY requirement G 3.1 (There is no child labour) was identified. The non-compliance was related to the supplier being unable to provide information on their age verification methods during the recruitment process; therefore, the non-compliance did not concern any identified child at the supplier's premises. We closely monitor the topic of child labour at all our suppliers and are continuing to work to prevent and address child labour risks in deeper supply chains.

## **IKEA supplier support**

Inter IKEA Group teams located in different regions around the world play an important role in supporting suppliers to implement the IWAY requirements. They keep daily contact with suppliers, provide training on specific topics, facilitate peer learning and provide capacity-building projects, by, for example, helping to develop and execute performance improvement plans. In providing this support, there are regular updates on the status of mitigation activities, which helps ensure vigilance as to whether the measures suppliers are taking are effective in assessing and addressing modern slavery risks.

## **Supplier management governance forums**

Continuous updates concerning IWAY-related risks, including with respect to modern slavery and supplier IWAY performance are shared in supplier management governance forums attended by the relevant IKEA management teams.

## **IWAY system review and evaluation**

To assess the performance of IWAY, regular oversight and evaluation activities are performed, led by a function in the Inter IKEA Group that is fully independent from the development, implementation, and verification of IWAY.

Through this process, there is evaluation to assess if IWAY is delivering on the expected sustainability impacts as defined, namely:

- Improved environmental impacts.
- Decent and meaningful work.
- Respect for children's rights; and
- Improved welfare for animals.

There is regular assessment of the IWAY system and whether it is consistently applied across the IKEA franchise. There are consistent reviews, revisions and updates for IWAY, to help ensure it remains effective in reflecting global changes and assessing modern slavery risks. By analysing internal and external inputs and trends, results of oversight and evaluation activities and comments and feedback from suppliers, organisations and external stakeholders, IWAY's success and effectiveness is diligently monitored, so the system can continue to improve and evolve.

# 3

## Business operation supply chain

23	<b><u>Identifying our modern slavery risks</u></b>
25	<u>Engagement of unskilled and migrant workers</u>
25	<u>Sub-contracting</u>
25	<u>Workplace conditions</u>
25	<u>Our co-workers</u>
26	<b><u>Actions taken to assess and address our modern slavery risks</u></b>
26	<u>Ingka Group actions</u>
26	<u>IWAY Initial Assessment</u>
26	<u>IWAY implementation</u>
27	<u>IWAY verification</u>
27	<u>The wider supply chain</u>
28	<u>IWAY governance</u>
28	<u>Training and engagement</u>
29	<u>IKEA Australia actions</u>
32	<b><u>Measuring the effectiveness of our actions</u></b>
32	<u>Ingka Group</u>
32	<u>Ingka Group grievance mechanisms</u>
33	<u>How Ingka Group remediates negative human rights impacts</u>
33	<u>IKEA Australia</u>
<	<u>Back to contents page</u>

## Identifying our modern slavery risks

Ingka Group aims to focus on the most salient human rights impacts – those at risk of the most severe negative impacts. A range of potential human rights risks have been identified within the business operation supply chain, including:

- modern slavery and forced labour.
- low wages.
- undocumented cash wages.
- excessive hours.
- unsafe working conditions; and
- threats to freedom of association rights.

Assessing the human rights impacts of the business operations is an ongoing process and there is a continual learning and development of the approach.

The starting point for a risk assessment is the enterprise risk management process, which is a process run both yearly and on an ad hoc or as-needed basis. It is based on a pre-defined 'risk universe', where human rights risks are one element.

The purpose of a risk universe is to support the above-mentioned risk assessment processes, especially when identifying and reporting on risks. It assists in categorizing risks, to identify where the biggest, or emerging risks are. The risk universe is submitted annually to various internal key departments in the form of workshops with the business referents, to check its relevance to the activities of IKEA Australia as well as to identify risk owners and actions.

Based on the country-specific risk analysis and the input from global processes, an annual compliance plan is created, which includes the timeline for the individual activities that need to be planned and carried out by each part of the company during the year. There are regular compliance activities that take place each year, but there may also be additional issues that need to be reviewed on an ad hoc basis.

During the coming year, Ingka Group will strengthen the risk assessment process for human rights by conducting a new company wide human rights risk assessment of operations and entire value chain to identify and prioritise the most salient risks, considering risk factors such as sector, geography, and commodity. The findings will be used to update or develop mitigation plans for the most salient risks and will be continuously updated as part of the overall risk assessment process detailed above.

Ingka Group also works with the IWAY Standard for its business operations supply chain refer to **“The IWAY Standard and IWAY System”** on [page 18](#). All suppliers are risk rated on the parameters such as country risk indices, category/industry risks, individual supplier characteristics and individual supplier history and are given an individual risk score from low-medium-high-critical. Depending on the rating, different IWAY implementation and verification activities are defined for the coming year for each supplier.

During the tender process for selecting new suppliers, an IWAY Initial Assessment for potential new suppliers (that have been rated high or critical risk) is carried out to check they comply with mandatory requirements (‘IWAY Must’ criteria). Once work starts with a supplier, a full IWAY review is carried out within 12 months of the first service or product delivery. There is continued monitoring of the risk level of suppliers on an ongoing basis and further IWAY reviews occur based on risk and performance, along with spot checks on medium and low risk suppliers to test and calibrate the risk rating system.

During the Reporting Period, there were no significant changes to the business operations supply chain in IKEA Australia compared to the previous year and as a result, the risk exposure has not changed. In 2024, modern slavery risks primarily involve the engagement of unskilled and migrant workers and subcontracting related to the following services:

- deliveries.
- assembly services.
- integrated facilities management (cleaning, trolleys, technical maintenance, general maintenance).
- security service suppliers; and
- temporary labour hire.



### **Engagement of unskilled and migrant workers**

Within the IKEA Australia business operation supply chain, the key risk area for modern slavery is the engagement of unskilled and/or migrant workers. We support the employment of this class of workers; however also recognise that they can be more vulnerable to modern slavery risks than workers from other backgrounds.

### **Sub-contracting**

Sub-contracting creates various risks for IKEA Australia. Such risks are exacerbated by the lack of transparency as to when and to what extent sub-contractors are engaged. IKEA Australia is continuing to map its business operations and supply chain, which is constantly evolving, and assessing the relevant modern slavery risks through the IWAY review process. This involves (amongst other actions) reviewing working hours, workplace conditions and protective equipment. During the Reporting Period, an incident related to workers of a second-tier subcontractor working excessive hours was identified, reported through established processes and investigated thoroughly. Corrective and preventative actions have been implemented.

### **Workplace conditions**

The risk of inadequate workplace conditions is generally low as most contractors work on IKEA premises or office environments. However, this risk is slightly higher for IKEA's transport service providers.

### **Our co-workers**

Modern slavery risks may arise in the recruitment and engagement of co-workers, acknowledging that workers engaged on visas may be more vulnerable to exploitation. IKEA Australia's recruitment processes adhere to the required employment laws and regulations, and we have policies in place to mitigate human rights risks in our business.

IKEA Australia follows the IKEA Responsible Wage Practices Framework and Assessment Methodology which takes a holistic approach to the subject of wages by placing equal focus on equality at work, pay principles, competence, enabling dialogue, and a living wage. Further, all IKEA Australia policies and practices including recruitment, meet or exceed the requirements set by the Australian government including but not limited to minimum wage, working hours, leave entitlements, overtime, rest breaks and superannuation.

## **Actions taken to assess and address our modern slavery risks**

Ingka Group are committed to mitigating risk for suppliers, especially those risks that have been identified as high or critical risk.

### **Ingka Group actions**

During the reporting period, the following measures were taken to address modern slavery risks for Ingka Group suppliers.

Ingka Group determine if suppliers are in scope for the IWAY process (mentioned below) through a risk-based approach determined by sector and business relationship. All suppliers in scope are required to sign the IWAY Compliance Commitment. All in scope suppliers are risk rated and those identified as high and critical risk must meet additional requirements. The risk rating is based on internal and external data and factors such as the supplier's industry and location and the characteristics of the business they run.

### **IWAY Initial Assessment**

IWAY Initial Assessments are carried out for potential new suppliers with a risk level of critical or high. These potential new suppliers must be able to confirm that they comply with the 'IWAY Must' mandatory requirements. IKEA will not proceed to work with any suppliers that fail to meet these standards.

### **IWAY Implementation**

If a supplier is identified as high or critical risk, an appropriate mitigation plan is put in place with compliance monitoring measures. This plan may include supplier training, gap analysis and verification activities such as IWAY audits.

The risk level of suppliers we work with is monitored on an ongoing basis and IKEA may carry out further IWAY reviews based on risk and performance.

During the Reporting Period, Ingka Group revised the IWAY standard operating procedure for construction suppliers. This will help teams to assess and manage risks in this potentially higher risk sector, where Ingka Group are often engaging with suppliers on shorter term or one-off projects. The IWAY Forest Materials section was also launched.

IWAY Advanced & Excellent requirements are being rolled out to encourage strategic suppliers to adopt best practices for equality, diversity, and inclusion. This includes targets for FY25 relating to promoting equality, diversity and inclusion in the workplace, achieving gender balance in management and acting on gender equal pay. 15.4% of strategic suppliers fulfilled the Advanced & Excellent requirements During the Reporting Period.

## IWAY verification

During the Reporting Period, globally 190 IWAY reviews (audits) of high or critical risk Ingka Group suppliers were completed (FY23: 200). Most IWAY reviews were conducted by Ingka Group internal audit teams, but external audits were also commissioned to provide an independent perspective. During the Reporting Period, 10.5% of the reviews were conducted by an external auditor and 3.7% of reviews were unannounced.

Suppliers are expected to agree on an action plan to address major non-compliances within 14 days of the audit. If suppliers do not meet this deadline action is then taken which can include exiting the supplier relationship as a last resort.

Key findings from the reviews undertaken were:

- Failures to comply with IWAY Must criteria during 34.7% of IWAY reviews.
- The most common issues related to reliable systems for recording working hours, proof of accident insurance, and wages and benefits
- The majority of non-compliances were identified among suppliers of last mile delivery, facilities management and construction services.

We also conducted 94 IWAY Initial Assessments to check compliance at potential new suppliers during the tender process (FY23: 102). We found that 33% of these suppliers did not meet all the IWAY Must criteria. Where the supplier was not able to address this, we did not proceed with the contract.

During the Reporting Period, there was a focus on improving performance among suppliers of last mile delivery services, a sector which had a relatively higher rate of non-compliance in previous years. Suppliers were engaged on preventative actions, carried out more frequent follow-ups after audits and conducted root-cause analysis of the most common IWAY deviations.

## The wider supply chain

Ingka Group suppliers are responsible for ensuring compliance with our IWAY requirements in their own supply chain. This is one of the key ways we seek to mitigate human rights risks across our wider supply chain. We support suppliers with this through our training and ongoing dialogue.

## IWAY Governance

The global governance of responsible sourcing includes:

- **Global IWAY Forum** - oversees the development and implementation of IWAY on a global basis.
- **Country IWAY Forums** – oversees implementation at the country level, with members from our procurement, business risk and compliance, and distribution teams.
- **Category Area Management Forums** – work to ensure compliance among the suppliers for their category.
- **IWAY Calibration Group** - reports to the Global IWAY Forum and is responsible for ensuring a consistent approach to implementation and verification of IWAY compliance across Ingka Group.

## Training and engagement

Globally, 3,345 co-workers completed e-learning training on IWAY. We have several IWAY e-learning modules for co-workers depending on their role. Ingka Group also operates an IWAY Support Hub for suppliers to help them understand our requirements.



## **IKEA Australia actions**

During the reporting period, the majority of suppliers to IKEA Australia were considered to be low or medium IWAY risk. For those considered high or critical risk, we undertook a range of activities as part of our risk mitigation efforts. This included self-assessments, IWAY reviews and active discussions regarding sub-contractor management including responsible recruitment practices connected to the IWAY. However, non-contracted suppliers that are deemed out of scope are not bound by the IWAY obligations.

During the Reporting Period, we strengthened our commitment to ethical business practices by employing a dedicated resource for Third Party Compliance (TPC). This strategic move has enabled the independent application of IWAY processes within our operations. Our TPC specialist successfully completed rigorous validation training, equipping them to conduct thorough IWAY reviews.

As a result, five IWAY reviews were completed during the reporting period. No IWAY Must non-conformities were found as part of these reviews, if they are the corrective action process requires correction within 10 business days. Non-conformities were identified in the Basic requirements. Needing suppliers to submit a corrective action plan which is approved by IKEA within 10 business days following the review. Suppliers have 90 days from the review date to implement their corrective action plan.

The five IWAY reviews were conducted across suppliers in industries including facilities management, labour hire, and security services. Key areas of non-conformance identified include the need for stronger accountability at the management level, regular internal audits to assess IWAY compliance, structured worker dialogues, and robust grievance mechanisms.

Additional non-conformities were identified related to subcontractor management, including the mapping and implementation of IWAY requirements at subcontractor levels. Operational concerns were also highlighted, such as the proper use and provision of personal protective equipment, the adequacy of first aid and firefighting equipment, and the safe handling and storage of chemicals to protect worker health and the environment.

For one specific supplier, we also noted compliance issues regarding timely wage payments, age verification and recruitment practices, worker training, and waste management practices. These findings underscore the importance of ongoing engagement with our suppliers to ensure alignment with our ethical and sustainability standards. No non-conformities were identified for one of the suppliers, demonstrating that compliance is achievable with consistent effort and alignment.

As of the date of publishing all suppliers have addressed their non-conformities.

We are committed to improving our efforts to combat modern slavery by enhancing internal stakeholder engagement and training across our business. We recognise the critical role that stakeholders (connected to our suppliers) play in ensuring our supply chain remains free from exploitation and unethical practices. We will be rolling out targeted training initiatives designed to equip stakeholders with a thorough understanding of third-party risks associated with all suppliers who work with us. These sessions will focus on identifying potential risks, ensuring compliance with our IWAY standards, and promoting a culture of vigilance and responsibility throughout our organisation.

Zero tolerance towards bribery and corruption in any form is demonstrated through the internal control framework. Various controls related to ABC (Anti-Bribery & Corruption) are reviewed on a periodic basis. Reviews have shown significant progress in areas of pre-employment screening. However, further work is required to monitor training completion rates and expense processes.

In our 2023 Modern Slavery Statement, we identified a number of actions that would be taken during the 2024 Reporting Period. We describe below how we delivered against those actions:

**1. Secure a role for a Third-Party Compliance (TPC) specialist for Australian suppliers, and complete IWAY reviews for specific high-risk suppliers.**

TPC specialist onboarded and completed the rigorous validation training enabling them to conduct IWAY reviews.

Five IWAY reviews were completed. These included reviews of suppliers providing services such as facilities, assembly & installation, temporary labour, security and customer contact centre. Various non-conformities were identified and the TPC specialist and Business Owner are worked with suppliers to rectify these. A list of suppliers for active implementation of IWAY has been developed that will cover high risk suppliers as well as high spend suppliers.

**2. Implementation of detailed training and information for business owners responsible for managing suppliers.**

The new TPC specialist has initiated discussions, training material has been drafted, and a plan developed to roll-out training and communications.

**3. Conduct a review of policies and processes to manage anti-bribery & corruption risks.**

Review concluded and key issues and actions have been reported to the Country Management Team. There has been significant progress in areas such as background screening, monitoring training completion and expense management.

**4. Maintain Membership with UNGCNA and attendance as a member of the UNGCNA Modern Slavery Community of Practice Forum, Optimising Stream.**

Attendance at Modern Slavery Community of Practice sessions throughout the year covering Regulatory Updates Global and Locally. Attendance in the presentation from the Modern Slavery Engagement Unit response to the review on the Modern Slavery Act, ESG, Monash Modern Slavery Statement benchmark and Continuous Improvement. Attendance at the 2024 UNGCNA Dialogue on Bribery and Corruption “Overcoming corruption for People, Planet and Prosperity”.

**5. Increase awareness of IWAY and Modern Slavery Statement for our coworkers and the public through dedicated communications.**

Dedicated internal communication focusing on modern slavery and human rights was published for all coworkers and has been viewed 100 times. IWAY Introduction training was added to the online learning platform as a mandatory training module and has been completed by 602 co-workers.

**6. Secure the IWAY and risk assessment processes for food procurement in Australia.**

Inter IKEA Group will be managing Australian food suppliers from April 2025. This will ensure IWAY, and risk assessment processes, will be managed as part of the Inter IKEA framework.

**7. Implement reporting mechanism and process for suppliers and coworkers to raise grievances/issues that is formal and intentional.**

Work is underway for IKEA Australia to participate in a global pilot with Inter IKEA Group for a dedicated supplier reporting mechanism.

## Measuring the effectiveness of our actions

### Ingka Group

We regularly monitor, follow up and review IWAY performance in our supply chain. We do this by tracking performance, trends and deviations both on country, global and industry level. The aggregated findings are published both each tertial as well as yearly with all relevant internal stakeholders. These stakeholders are then accountable for taking the findings back to their organisations for a deeper analysis and, if needed, putting corrective actions in place. This includes developing new KPIs or changing ways of working to address the aggregated identified deviations on a systematic level and thereby making our actions more effective in the future.

The above work is led by the Global IWAY Forum, supported by the IWAY Calibration Group. In addition, the IWAY Calibrations Group plays a crucial role throughout the year in assessing how we implement and verify on IWAY, aligning ways of working across Ingka Group and ensuring expectations are met.

### Ingka Group grievance mechanisms

We promote an open culture of trust, fairness and honest communication. If our co-workers have a concern at work, we encourage them to raise this with the person involved in the first instance, where this is appropriate, or with their line manager, local Business Risk and Compliance manager or People & Culture representative.

We also operate a confidential whistleblowing hotline, Trust line, for reporting serious work-related misconduct and breaches of the law in a work-related context. The Trust line platform is provided by [an independent] third party.

Concerns reported via Trust line are evaluated by Trust line managers within Ingka Group, and where an investigation is required, this is carried out by a designated manager within our People & Culture or Business Risk & Compliance functions.

The majority of concerns reported to Trust line related to potential breaches of our Code of Conduct and were raised by retail co-workers. We take every case of potential unethical behavior and policy breaches seriously. We investigate and respond quickly and carefully, following our investigation procedure to ensure confidentiality, consistency and accountability.

We aim to offer appropriate external grievance mechanisms so people outside our organisation can report any human rights concerns relating to Ingka Group directly to us.

We are working (including a pilot during 2025), with Inter IKEA to explore how we can develop a grievance mechanism for workers in our supply chain to report violations of IWAY, our supplier Code of Conduct.

In the EU, we are making our internal grievance mechanism, Trust line, available in compliance with the EU Directive on Whistleblowing. This enables people who have a work relationship with Ingka Group, such as freelance workers, suppliers, contractors, job candidates and volunteers, to raise concerns about workplace misconduct.

In addition, we request that all our suppliers, via IWAY, put a grievance mechanism in place that is known to their workers and enables their workers to raise complaints or concerns without fear of retaliation. When requested, we provide guidance and support.

### **How Ingka Group remediates negative human rights impacts**

We take our responsibility seriously to remediate any negative human rights impacts on people, society, and the environment that we cause or contribute to. Our approach, including deciding which impacts we prioritise for remediation, depends on how we are connected to the impact and its nature and severity. For example, in cases where a negative impact is caused by one of our suppliers, we work together to provide access to meaningful remediation and the IWAY standard sets clear expectations for how specific negative impacts should be remediated. We are reviewing how we provide remedies to affected stakeholders beyond our direct business partners to ensure we align with the UN Guiding Principles on Business and Human Rights.

### **IKEA Australia**

IKEA Australia understands that modern slavery cannot be eliminated by its actions in isolation. We take every opportunity to learn from corporate peers, NGOs, customers, and co-workers. We work as closely as possible with government and other human rights stakeholders to improve our contribution to the collective ambition to eradicate modern slavery practices globally and assess how our actions compare with those of our peers.

IKEA Australia has established a Modern Slavery Working Group that meets on a quarterly basis to continuously assess the management of modern slavery risks, the actions implemented to address the risks and report to senior management. Through the Modern Slavery Working Group, we have been able to take tangible action in closing identified gaps within our management of supply chain risks.

We also welcome opportunities to improve through the raising of complaints and concerns. Our raising a concern policy supports our co-workers with training about receiving and managing such a complaint. This training was included in our Anti-Bribery and Corruption learning modules during the Reporting Period.

# 4

## Consultation

Relevant business units and controlled entities of IKEA Australia, Ingka Group and Inter IKEA Group have been consulted while preparing this statement. Further, IKEA Australia undertook regular consultation and shared learnings internally (such as literature reviews and attending seminars) with representatives from Procurement, Risk, Legal and Sustainability teams across IKEA Australia including IKEA Distribution.

IKEA Australia has a strong incident management reporting system which supports the identification of risks and the monitoring of our approach to modern slavery.

This annual statement has been prepared by IKEA leaders and co-workers responsible for assisting in addressing human rights risks in our operations and supply chains. In addition, this statement was provided to the Board of IKEA Australia with an opportunity to provide comment.

< [Back to contents page](#)

# 5

## Broader contributions and planned future actions for IKEA Australia

IKEA Australia will continue to engage with its co-workers and partners and look for new methods to improve ways of working and mitigate the risks of modern slavery in its operations and supply chain.

### **IKEA Australia 2025 actions**

IKEA Australia has identified several actions it aims to take during 2025 to continue to identify and mitigate modern slavery risks in our supply chain, including:

1. The implementation of business owner training for IWAY with content framed for specific awareness of modern slavery
2. Conduct IWAY reviews on at least four suppliers
3. Implementation of a co-worker engagement strategy to increase engagement on the topics of human rights and modern slavery
4. Pilot a formal, dedicated reporting mechanism with select suppliers
5. Continuous improvement and review of the IWAY governance structure, training and awareness and ongoing leadership engagement

< [Back to contents page](#)

# 6

## Approval

This statement is signed by Mirja Viinanen in their role as a director of IKEA Australia on 27 February 2025.

A handwritten signature in black ink, appearing to read 'Mirja Viinanen', written in a cursive style.

Signature of Mirja Viinanen

Date: 27 February 2025

< [Back to contents page](#)

