

Sustainability Report IKEA Switzerland

2022/23



Assembling
a better
future
together





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Letter from our leadership

HEJ! IKEA celebrated its 50th birthday in Switzerland in 2023. This marks a meaningful moment to reflect on our journey so far and the values that drive us forward.

While a lot has changed since we opened the first Swiss store in Spreitenbach in 1973, our vision has remained the same: to create a better everyday life for the many people.

Looking back over the past five decades, we have achieved significant milestones that have strengthened our commitment to sustainability and social responsibility in Switzerland. Accomplishments such as the launch of our solar systems for customers and the introduction of our second-hand service have brought us closer to our goal of becoming a climate-positive and circular company.

The years 2022 and 2023 presented us with unparalleled challenges: We were facing supply chain disruptions, global wars, and an energy crisis, impacting our operations in Switzerland. However, in these trying times, we demonstrated that together we are capable of action and even developing ourselves further.

Looking ahead, the climate crisis, nature and biodiversity loss, and inequality are among the biggest challenges the world faces today. With our People & Planet Positive strategy as the guiding framework, we are taking action to address these challenges



across the value chain and beyond as we are transforming our business to become more sustainable with clear targets. Ingka is committed to becoming climate positive by 2030 and as part of that, has submitted revised targets in alignment with the Science Based Targets initiative (SBTi) Net Zero standard.

To achieve this, we want to inspire action that empowers each of us to embrace a healthier and more sustainable lifestyle. We are dedicated to making sustainable living easy and affordable for everyone. Because we strongly believe that sustainability should not be a luxury.

For example, we are constantly expanding our plant-based food range, making sure that those products are available at a lower price than those with meat. We are also expanding offers that prolong the life of our products. More and more IKEA items are being sold back to us and given a second life by new customers. And finally, we test and try new initiatives: With the IKEA Flea Markets, we introduced a popular platform to support a more circular lifestyle in 2022.

But we also want to create measurable impact as a company and act here and now. We have reduced our climate footprint of



our operations in Switzerland (scope 1, 2) by 64% since FY16. In 2023, we introduced our first electric vehicles to achieve a completely emission-free home delivery service by the end of 2025.

We recognize our role as a corporate citizen with substantial reach and the responsibility to drive change. With over 2 million IKEA Family members and 3352 devoted co-workers, we are well-positioned to create mean-

ingful impact within Swiss communities and beyond. In doing that, we take a stand for what we believe in. We advocate for social causes and collaborate with organizations that look for solutions and tackle challenges on a systemic level. For example, we supported the political campaign “YES to marriage for all” in 2021, and through our refugee integration program, we have successfully engaged 300 refugees, providing them with essential training and a path to integration into the workforce.

Our dedicated co-workers contribute with innovative ideas and challenge us to become a more sustainable company. They want to be part of the solution and are proud ambassadors. Working closely with them and our partners is key on our journey, as we strive to make a real difference within and beyond IKEA. We are better together! As Chief Sustainability Officer and Country Sustainability Manager, we are fully committed to ensure that our goals and ambitions are pursued, and that sustainability is part of everything we do.

We invite you to explore our undertakings in this sustainability report. It tells you what IKEA Switzerland has implemented locally and where it has had an impact. It is our second local sustainability report, and it now covers the IKEA financial years 2022 and 2023. For the first time, the report is compiled in reference to the Global Reporting Initiative (GRI) standards 2021, adding more topics and underscoring our commitment to transparency and accountability.

At IKEA, we assess our business performance holistically across the following four areas, which also form the framework of this report: Better homes for our customers, Better lives for the many people and our co-workers, a Better planet for all, and a Better company now and for future generations. To us, good performance means performing well in each and all of the four areas.

As a large company, we take our role seriously, as we have the opportunity and the responsibility to drive change. This report may not be able to answer all your questions. However, as our work continues, we remain focused on innovation, making sure our products and services are accessible, affordable and sustainable. We invite you to get in touch and collaborate with us as we shape a sustainable future for IKEA Switzerland for the next 50 years.

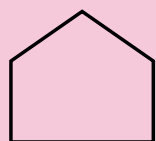
Warm regards,

Janie Bisset
CEO & Chief
Sustainability Officer
IKEA Switzerland

Franziska Barmettler
Country Sustainability
Manager
IKEA Switzerland

Four movements

To help achieve the IKEA goal to reduce greenhouse gas emissions by 50% by 2030 and become net zero by 2050, IKEA Switzerland focuses reporting around its four movements. These four movements form the basis of IKEA Switzerland's financial and non-financial performance against a wide range of goals and indicators.



Better homes

Our passion for a better life at home is what makes us IKEA. For generations, we have been on a mission to understand the needs, challenges and aspirations of the many, bringing inspiring and affordable home furnishings to people and making healthier and more sustainable living easier.

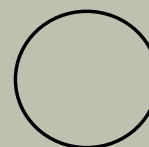
→ Better homes



Better lives

People are at the heart of everything we do. We want to take a leading role in creating a fairer and more equal society. Starting with our co-workers and supply chain, extending to our customers, neighbourhoods, communities and society at large, we are determined to be a force for good.

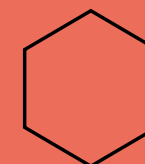
→ Better lives



Better planet

We only have one planet, the home we all share. We are taking bold steps across our business to reduce our greenhouse gas emissions, minimize resource use and waste, and promote water conservation. We are making it easier for our customers to act too.

→ Better planet



Better company

We structure our business to ensure financial resilience and we reinvest profit to help us keep growing and improving. We run our business honestly and with integrity, meeting high ethical standards. Our governance is designed to ensure that IKEA Switzerland remains a well-managed, successful, purpose-led company.

→ Better company

Material topics

Ingka Group conducted a double materiality assessment during FY23, which is described in the [Ingka Sustainability Report](#), page 87. IKEA Switzerland deduced the topics for the Swiss report exclusively from this double materiality assessment, since the value chain of IKEA Switzerland is identical to the value chain of Ingka Group. To avoid duplications in the Ingka Group and IKEA Switzerland reports and to make the Swiss report as tangible and locally relevant as possible, we have selected topics IKEA Switzerland has a direct impact on (sphere of influence) and topics for which IKEA Switzerland has measurable goals and KPIs.

Since this report marks an intermediate step of IKEA Switzerland's journey towards a holistic ESG reporting, we have put our focus on environmental and social sustainability related topics (E & S) and less on governance related topics (G).

For this report, we did not take into consideration expectations from Swiss society or external stakeholders. We will consider conducting interviews with stakeholders for our next report. The selection process of material topics was carried out by the internal Sustainability Team and Communications Team.

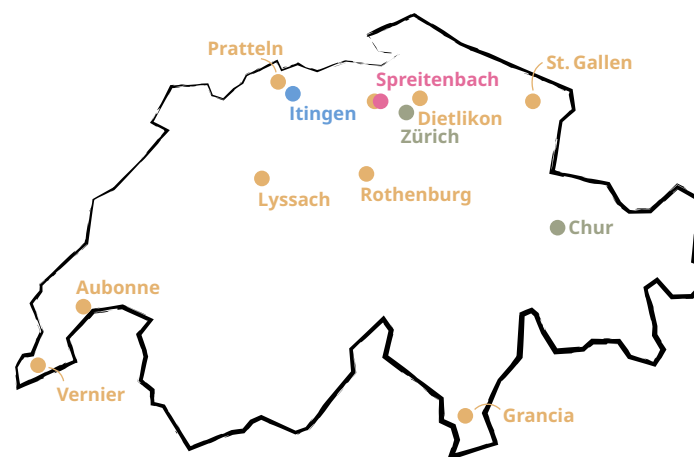
The following 8 topics were selected as material:

- Climate change
- Community impact
- Equality, diversity and inclusion
- Ethical business conduct
- Health, safety & wellbeing
- Healthy & sustainable Living
- Resource use & circularity
- Skill development

About IKEA Switzerland

IKEA AG, headquartered in Spreitenbach, is a Swiss retail company and part of the Ingka Group. Its business activities are based on buying and selling goods from Inter IKEA Group (retailer). In 1973, IKEA opened the first furniture store outside of Scandinavia in Spreitenbach. During the reporting period, IKEA Switzerland operated 9 stores, 1 distribution center, 1 Service Office (head-quarter) and 1 remote customer meeting point (RCMP) and two plan and order points in Switzerland. In April 2024, the 10th store has opened in Riddes. During financial year

2023 (September 1, 2022 - August 31, 2023), we welcomed over 13 million visitors in our physical stores, had 2 million IKEA Family members, and 3352 co-workers worked to satisfy our customers and improve our services. In the financial year 2023 IKEA Switzerland generated total sales of CHF 1283 million. Compared to financial year 2022, the company grew by 10.2%. Janie Bisset has become Chief Executive Officer (CEO) and Chief Sustainability Officer (CSO) for IKEA Switzerland on October 1, 2023 while Jessica Anderen has been responsible during the reporting period.



1 Distribution Center
Itingen

1 Service Office & RCMP
Spreitenbach

2 Plan & order points
Chur
Zürich

9 Stores

Aubonne	Rothenburg
Dietlikon	Spreitenbach
Grancia	St. Gallen
Lyssach	Vernier
Pratteln	

About the IKEA franchise system

The IKEA retail business is operated through a franchise system with franchisees authorized to market and sell the IKEA product range within certain geographic areas. Inter IKEA Systems B.V. is the owner of the IKEA concept and the global IKEA franchisor. Twelve franchisees have the right to operate IKEA sales channels under franchise agreements with Inter IKEA Systems B.V. Ingka Group (Ingka Holding B.V. and its controlled entities) is one of twelve franchisees and is also the world's largest home furnishing retailer within the Inter IKEA Group, with 537 customer meeting points in 31 countries, including stores in Europe, America and Asia. This includes the IKEA stores in Switzerland that belong to the IKEA retail area of Ingka Group. Ingka Group consists of three business areas: IKEA Retail, Ingka Investments, and Ingka Centres. 85% of the net income of Ingka Group is reinvested in the business to keep on achieving the IKEA vision; the remaining 15% go to the only

shareholder, Ingka Stichting Foundation to achieve the charitable purpose of IKEA Foundation. For more information about Ingka Group, see the Ingka sustainability report FY 23, page 4.

Inter IKEA Group is the corporate group that connects IKEA franchisees with product development and suppliers and aligns the overall strategic direction of IKEA. Inter IKEA develops the product range, supplies products, and provides communication solutions.

For more information about the way IKEA works, please visit this website.

Activities and value chain

IKEA Switzerland's value chain is heavily dependent on the value chains of Ingka Group and Inter IKEA Group. Ingka's value chain is shown in the figure below. Inter IKEA Group has the greatest influence on the upstream processes (materials, manu-

3352
co-workers

11
customer
meeting points
in Switzerland

13
million visitors in
physical stores

2
million
IKEA Family
members

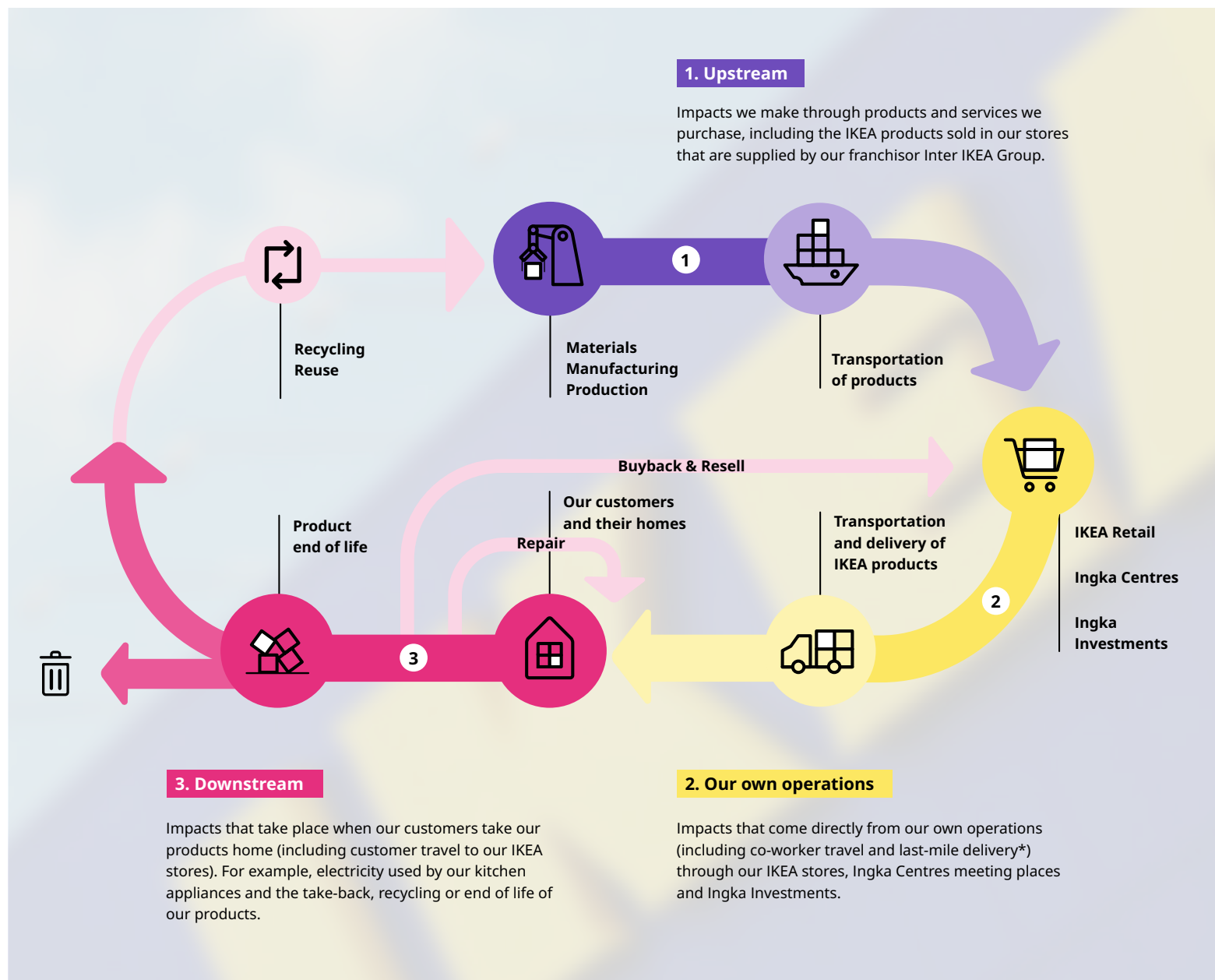
facturing, production, and transportation of products), while the influence and impacts of IKEA Switzerland are mainly focused on IKEA retail and transportation and delivery of IKEA products. IKEA Switzerland's core business is retail and its operations. For more information about the value chain of Ingka Group, see the [Ingka sustainability report FY 23, page 7](#).

Along the value chain, different business partners are linked to IKEA Switzerland's operations. For example, we work with transport and parcel delivery service partners, cleaning service partners, recycling companies, financial service partners, and marketing and communication agencies.

Co-workers

At the end of FY23 (August 31, 2023), IKEA Switzerland employed 3352 people. Thereby, in 2023, we had a new co-worker hire rate of 18 %. Since 2021 the new co-worker hire rate has risen by 5 % and the turnover rate has stayed stable. Besides our own co-workers, we also have people working for us who are not IKEA co-workers. Most of the work they perform for IKEA Switzerland is mainly linked to logistics operations.

The general working conditions of our co-workers are based on the Swiss labor law, local regulations and the global Ingka employment standards. **Since 2021, IKEA is paying all co-workers a minimum wage of CHF 4000/month.** 11 % of our co-workers work in the food department and are covered by collective bargaining agreements.



Performance at a glance

all numbers refer to the latest achievements in FY23

34%

of the IKEA Food offering is plant-based in FY23
(FY22: 32%)



64%

of our scope 1 & scope 2
emissions reduced
compared to FY16 baseline

58

refugees supported
through our Skills
for Employment
program



53000

hours spent by
co-workers on learning



74.5%

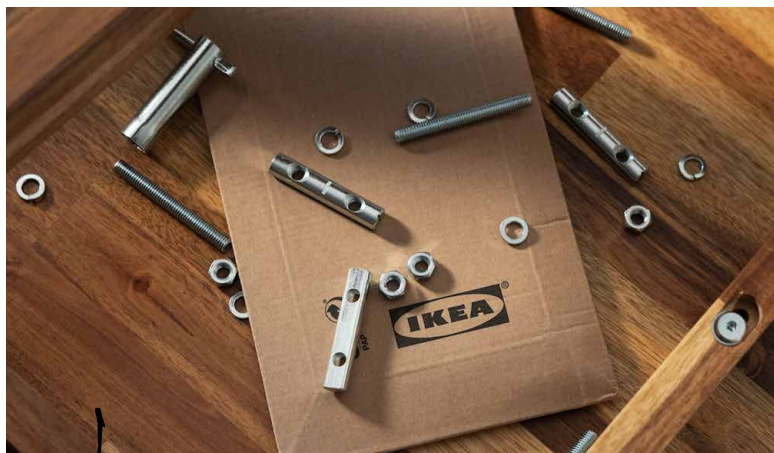
of operational waste was recycled

50/50

gender balance achieved
in our top management
and country board of
directors

Performance at a glance

all numbers refer to the latest achievements in FY23



45967

spare parts ordered (top 10 spare parts) in FY23
(increase of 400% from FY21)



47%

of our parcels were delivered by electric vehicles

19200

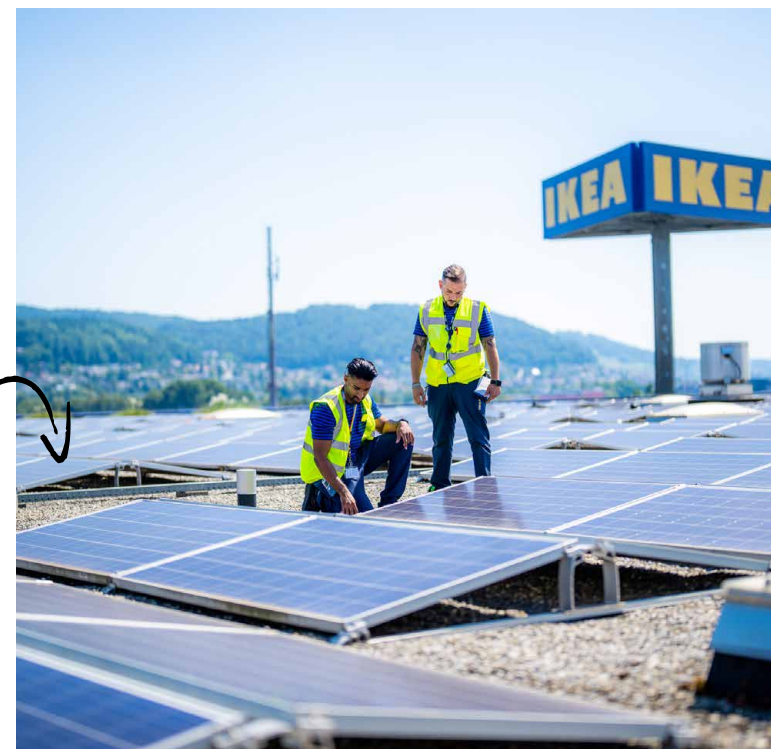
items received through the Buyback service in FY23
(FY21: 9800)

88%

of co-workers completed the refresher training on Code of Conduct

96.4%



from energy we used came from renewable sources



Sustainability strategy and governance

Sustainability strategy

The IKEA “[People & Planet Positive](#)” sustainability strategy is issued by Inter IKEA Group and covers the entire IKEA value chain and franchise system. The strategy has three focus areas which all have commitments and corresponding ambitions for 2030:

	Healthy & sustainable living	Circular & climate positive	Fair & equal
Ambition 2030 	Inspire and enable more than 1 billion people to live a better everyday life within the boundaries of the planet	Become climate positive and regenerate resources while growing the IKEA business	Play our full part in contributing to a fair and equal society by respecting human rights, creating a positive impact for people across our value chain and contributing to resilient societies
Commitments 	Creating a movement in society around better everyday living Inspiring and enabling people to live healthier, more sustainable lives Promoting circular and sustainable consumption	Transforming into a circular business Becoming climate positive Regenerating resources, protecting ecosystems and improving biodiversity	Being a responsible business and contributing to resilient societies Providing and supporting decent and meaningful work across the IKEA value chain Being an equal, diverse and inclusive business

Based on this strategy including goals for 2030, IKEA Switzerland is developing its local sustainability strategy and yearly action plans. We aim to contribute to achieving

the targets set at group level and to create tangible local action. The IKEA vision, to create a better everyday life for the many people, is our inspiration.

Remediate negative impacts

We believe that sustainability is an opportunity to grow and to have a positive impact on society and the environment. From

both an ethical and a business perspective, we see this as being the right thing to do. Furthermore, we take our responsibility seriously to remediate any negative impacts on people, society, the environment, and human rights that we cause or contribute to. How we prioritize and remediate the impacts depends on our connection to the impact, its nature and severity. For example, we are indirectly linked to a negative impact caused by one of our suppliers, we work with the supplier to provide access to remediation with the support of experts or independent partners. More specific measures and commitments can be found in the description of our material topics.

Governance

At IKEA Switzerland, the responsibility regarding sustainability is allocated on the appropriate levels. The Board of Directors is the ultimate decision-making body and is responsible for formal conduct and strategic, structural, and financial approvals, as well as critical risks. The Country Management is the strategic leadership team and takes part in the decision making in relation to strategies, business transformation, leadership and performance.

The Chief Sustainability Officer (CSO and CEO) is accountable for the integration and implementation of the sustainability strategy in Switzerland – by empowering leaders to take business ownership.

The Board of Directors consists of the following people during the reporting period:

Name	Executive/non-executive	Tenure
Stefan Vanoverbeke (Chair of the Board)	Non-executive	4 years
Martina Parker-Norton	Non-executive	2 years
Registered Members of the Board of Directors until October 17, 2023		
Kurt-Jörgen Olsson	Non-executive	6+ years
Jessica Anderen	Executive	4 years

None of the members belong to an under-represented social group. The board consists of 50 % male and 50 % female. The chair of the board of directors is not member of the retail country management.

The composition of the Board of Directors considers various competencies, including expertise in the area of sustainability. All four members have general knowledge about sustainable life at home, reducing climate change and circular economy. Conflicts of interests are avoided as the board members only have engagements within Ingka Group, IKEA, or public institutions. Additionally, we have zero tolerance for bribery or corruption in any form (for more information see the chapter “Ethical business conduct”). During the reporting period, no conflicts of interests have been identified. The members of the Board of Directors are appointed and approved by the management of Ingka Group, and they are then

registered in the commercial register in compliance with Swiss law. The corresponding Ingka Group rule describes what competencies the members of the Board have.

Management of sustainability matters

The Board of Directors has the ultimate responsibility regarding decision making and oversight regarding IKEA Switzerland's impact on the economy, environment, and people. Furthermore, the Board of Directors approves selected investment requests (e.g. investment request for new EV-chargers). The Board also approves the financial plan, as well as the key business performance indicators. These are covering the four dimensions “Better homes”, “Better lives”,

“Better planet”, and “Better company”. Finally, the Board is accountable for decisions regarding people, the organization and structures. However, the Board can delegate tasks and responsibilities to the country management. The country management leads the retail operations, being responsible for the day-to-day management across all retail organizations and companies. The management is responsible for the people, competences, and succession planning as well as the sustainability agenda, risk management and compliance. This includes the approval of IKEA Switzerland's sustainability strategy. Key sustainability actions and KPIs are discussed and decided by the management as part of the country's business planning process. Sustainability performance updates are presented to the management on a regular basis.

Accountable for the implementation of the sustainability strategy in Switzerland is the CEO/CSO. She can delegate related responsibilities to the Sustainability Manager or other functions.

In every location, including the logistics center and the Remote Customer Meeting Point (RCMP), there is a Sustainability Coordinator who is responsible for the implementation of the sustainability strategy on store level. Every second year, we conduct full-day internal sustainability audits (so called reviews) in all stores. In doing so, objectives and local measures are regularly checked, and improvements made where necessary.

This sustainability report is approved by the CEO/CSO and will be shared with the Country Management and Board of Directors for information and further discussion. It is not required by the Ingka Group management for the retail countries to publish a country specific report.

As the country management is responsible for the sustainability agenda, we have taken measures to further advance our knowledge and experience regarding sustainability. During FY22 we conducted a “Climate Positive Workshop” with the country management and all Swiss leaders. The goal was to create awareness an understanding of IKEA's climate goals and commitments and to get an idea of the performance and contribution of IKEA Switzerland. A guide explaining the commitment and actions needed was distributed. In FY23 we conducted a “Circular Action Workshop” with the country management and all Swiss leaders. The goal was to present IKEA Switzerland's Circular Roadmap and to develop potential actions.

Stakeholder engagement

We engage with various internal and external stakeholders to develop our business and to ensure we have a positive impact on society. We take our responsibility as a well-known brand with a high reach of two million IKEA Family members in Switzerland and 3352 co-workers seriously to be an advocate on societal issues and to work with others to drive positive change. Thereby, we engage, build partnerships, and collaborate across sectors. Our key stakeholders

include co-workers, customers, communities where we operate, suppliers and (business) partners, industry associations and NGOs, academia and foundations, members of parliament and government representatives.

The main purpose of our stakeholder engagement is to find allies with other companies or associations, which support us in delivering on our commitments, and to advocate for framework conditions that allow us to reach our common goals. For example, we collaborate with the business association swisscleantech regarding our objective of reaching emission free deliveries by 2025. They initiated connections with other companies and government representatives to find solutions for challenges we face in charging infrastructure or availability of e-vehicles. We are also engaging with stakeholders such as the Swiss Mattress Alliance to develop new solutions and co-create a circular mattress ecosystem. We regularly evaluate our existing partnerships and potential new ones, defining key areas and criteria for the selection of partners. In our selection process, it is important that their values and business goals of our are aligned with IKEA Switzerland's values and strategic priorities.

Memberships

IKEA Switzerland is member of different associations. The following list indicates the most important memberships and our role in these associations.

Critical concerns

IKEA Switzerland promotes an inclusive culture where all co-workers, independent of function or position, are encouraged and feel empowered to come forward in good faith, to raise concerns. IKEA Switzerland takes concerns seriously and the following standpoints shall always apply to protect the co-workers raising the concern, the co-workers subject of the concern and IKEA Switzerland:

- Every co-worker can approach either their manager, HR representatives, Risk & Compliance representatives or the Management Team members and ask for advice on implementing IKEA Switzerland's policies and practices.
- Concerns are normally raised with the people involved. If this is not appropriate, the concerns are raised with the respective manager, senior management or representatives from HR or Risk & Compliance on any level at IKEA Switzerland.

Serious concerns, which cannot be dealt with through the functions mentioned above can be addressed to the whistleblowing line (Trust Line). IKEA Switzerland's co-workers may raise concerns in good faith without fear of retribution. When a concern is raised, IKEA Switzerland will, to the extent possible, do its utmost to treat the matter with strictest confidentiality and protect the identity of people involved. The Trust Line is provided by a third party, ensuring anonymity and is accessible for internal stakeholders. Concerns regarding human rights can also be raised through the Trust Line. If a case is raised, Trust Line Manager on global level is assessing the case then assigning to an appropriate and

Association	Role
Swiss Retail Federation	Member and board member
swisscleantech	Member and board member
CEO4Climate	Member
IKEA Stiftung Schweiz	Board member
Swiss Mattress Alliance	Member and board member
Einrichten Schweiz	Member and board member
Espace Mobilité	Member and board member
Swedish Swiss chamber of commerce	Member and board member
National Agreement on food waste	Member
Swiss Energy Saving Alliance	Member
Umweltarena	IKEA presence at permanent exhibition
Advance Gender Equality in Business	Member

independent Case Owner. Once the investigation is finalized, the Trust Line Manager is to be notified by the Case Owner. The closure message shall inform the Reporter about the actions that have been or will be taken to address the reported concern. In case of confirmed cases (not just concerns) relevant management members are informed. This topic then is also reported at the Country Business Risk & Compliance Council. For more information, see Ingka's Sustainability Report 2023, page 74.

During the reporting period, no critical concerns have been identified and commu-

nicated to the Board of Directors. Our supplier code of conduct (IWAY) also requires suppliers to put a grievance mechanism in place that enables workers to raise complaints or concerns without fear of retaliation. For more information about IWAY see chapter "Ethical business conduct". Ingka Group aims to offer appropriate external grievance mechanisms for people outside of the organization to directly report any human rights concerns relating to Ingka Group. Ingka Group is working with Inter IKEA to explore how to develop a grievance mechanism for workers in the supply chain to report violations of IWAY.

About this report

This report covers IKEA AG and its 10 retail locations & 1 distribution center, as well as the Service Office (headquarter) and the Remote Customer Meeting Point (RCMP) in Switzerland during the period of financial year 2022 and 2023, i.e. from September 1, 2021 to August 31, 2023. We publish a sustainability report every second year. The first IKEA Switzerland Sustainability Report was published for FY21. Hence, the current report is IKEA Switzerland's second sustainability report. In the current report, no restatements were made.

The Sustainability Report IKEA Switzerland complements the reports of Ingka Group and Inter IKEA with a special focus on locally relevant initiatives and spheres of influence. More information about these reports can be found here:

- [Ingka Group report](#)
- [Inter IKEA report](#)

IKEA AG is a Swiss retail company and part of the Ingka Group. There is no consolidated audited financial statement for IKEA AG. The financial reporting is conducted on Ingka Group level at the end of every financial year and covers the period from September 1 to August 31 of the specific year.

This sustainability report is compiled in reference to the GRI Standards 2021 and with support from LRQA, a leading expert in ESG reporting. It is not externally assured.

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We all grow together.

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 Switzerland



Better homes

Our passion for a better life at home is what makes us IKEA. For generations, we have been on a mission to understand the needs, challenges and aspirations of the many, bringing inspiring and affordable home furnishings to people and making healthier and more sustainable living easier.

Our material topics

→ Healthy & sustainable living

Healthy & sustainable living



for ideas and solutions and are embracing new, innovative ways of living, by being more conscious and less wasteful in what they buy, and by extending the life of objects.

We strive to inspire and support people to take actions and consume more sustainably. To date, we have focused on helping customers become more energy and water efficient, reduce waste and adopt a more circular behavior. As IKEA is among the largest food companies in the world, we also have a responsibility to provide healthier and more sustainable food. Beyond that, we strive to accelerate progress towards healthy and sustainable living across society by using our voices, thought leadership and expertise.

Relevance and impacts

We aim to inspire and enable as many people as possible to live a better everyday life within the boundaries of the planet. At IKEA Switzerland, we contribute by bringing our customers products, services and solutions that can help to reduce their environmental impact and by using our communication to inspire positive lifestyle changes. Making more sustainable choices truly affordable is a top priority because sustainability should not be a luxury.

Our homes and our lifestyles have a huge impact on our health, well-being, and the planet. Therefore, people expect brands like IKEA to make sustainable living more affordable and attractive. They are looking

– Increase sales share from products and services that enable healthy, circular and sustainable living, such as solutions for renewable energy, solutions to save water and to reduce waste.

2. Creating a movement in society around better everyday living

- Only selling lighting that is LED since 2015
- No single-use plastic products since 2020
- Phasing out single-use alkaline batteries since 2021
- Reducing pre-consumer food waste from IKEA restaurants by 50 % by 2022. We continue to maintain this goal

Management approach

Since healthy and sustainable living is an important pillar at IKEA Switzerland, we are monitoring different KPIs to measure



Showcasing circularity:

#MovetheDate event in Zurich

In May 2023, IKEA Switzerland was part of the #MoveTheDate event at the hotspot Zurich main station. Our stand showcased how versatile a piece of furniture can be used during different stages of a person's life. We also informed the many visitors how they can give furniture back and include circularity into their lives, by introducing our IKEA Second Chance Market.

"As a host at the IKEA stand, I had many inspiring conversations around circular economy and was astonished how many people didn't know that they can sell used IKEA furniture back to us. It's important to create more awareness for our circular services so that our customers can make conscious decisions."

Offir, Communication Business Partner,
IKEA Service Office

the impact. To inspire customers to live more sustainably, the knowledge of our co-workers about products and solutions is an important part of the learning path at IKEA, to enable them to support customers' efforts in the best way possible.

IKEA range and range communication

We strive for a “green thread” communication for the entire customer journey at IKEA: from the car park with EV charging stations to the design of our showrooms with a focus on sustainability to the exit of the store, where special areas convey sustainability. We are careful of greenwashing and only communicate strong and reliable sustainability messages about our products. The IKEA range includes products designed to make it easier to adopt sustainable

living habits at home, e.g. our rechargeable LADDA batteries. A selection of those products can also be found in the in-store Sustainable Living Shops. In a time of rising living costs and high energy prices, we want to make sure customers know about these products and understand that saving energy and resources at home can also save them money.

In our IKEA food section, we made our plant-based food options available at the same or even at a lower price than our meat-based alternatives. This even applies in cases where the cost of raw materials is higher than for our meat-based products. Inter IKEA is constantly broadening their product offers in the healthy & sustainable living focus areas (air, energy, water, food, and waste). They are also committed to

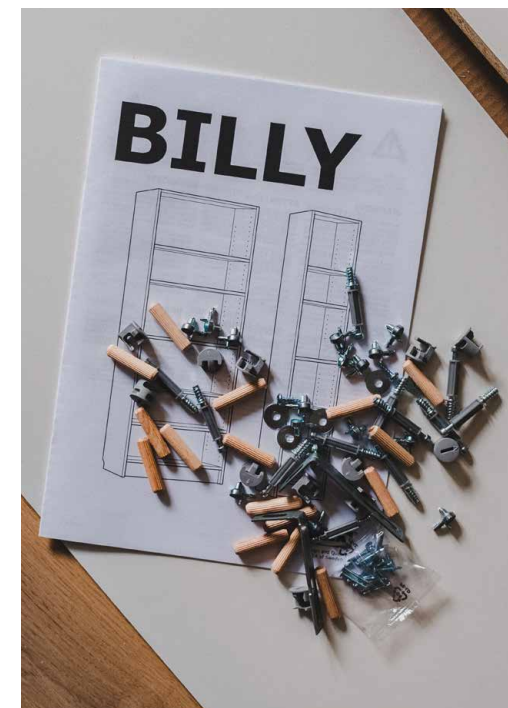
designing all their products with circular capabilities and to using only renewable or recycled materials. Find more information about our range and material agenda in the [IKEA Sustainability Report FY23](#).

Services for circular living and IKEA Clean Energy Services

We are testing, adopting, and scaling up solutions that can help to prolong the life of our products, keep resources in use for longer, and make it easier for people to give products they no longer need a second life.

Since FY18, our Secondhand Service (Buy-back) is established. Customers can bring back IKEA products they no longer need to one of our stores and receive an IKEA voucher to spend in-store, online or in our Second Chance Market. Nevertheless, convenience is still a challenge – people need to bring the furniture back to the store, which takes time and transportation availability. **In FY23, about 19200 products were brought back and we were able to resell 90% of these products in our Second Chance Market.**

The Second Chance Market in our stores features a variety of used products at lower prices. These can include customer returns, discontinued, second-hand or showroom products. All items that are offered are thoroughly inspected to ensure functionality and safety. All stores in Switzerland have a Second Chance Market. We also offer a spare assembly parts service, helping customers prolong the life of their IKEA products by replacing small parts, like screws and fittings for free. For more information



about circular services, see chapter “Resource use & circularity”.

Additionally, IKEA Switzerland organizes at least one flea market per year in front of the IKEA stores, where customers and co-workers can sell their discarded items (not only IKEA products). Thereby, IKEA supports the prolonging of furniture and products in general.

We believe that a sustainable life at home starts with clean energy, therefore we offer solar systems that make it easy to produce clean, renewable energy at home and heat



Healthy & sustainable living

pumps to heat homes more sustainably. We collaborate with other organizations to provide more sustainable living options, such as Helion for solar panels and heat pumps, or Too Good To Go to reduce food waste.

Responsibilities

Healthy & sustainable living is a topic that empowers and enables a lot of functions to take responsibility. The Sustainability Team is responsible for the overall approach to the topic. For specific programs like Buyback, Second Chance Market or Spare Parts, the Recovery Teams take the lead. The Commercial and the Sustainability Team lead the Sustainable Living Shop and the Green Thread initiative in a joint effort. The Food Team manages all food-related topics. Various functions are responsible for the business partnership projects, such as the Clean Energy Services Team, Communications, or Marketing. Additionally, many co-workers are contributing to the development of healthy & sustainable living through their day-to-day work.

Effectiveness of measures taken and main KPIs

To ensure our measures are progressing towards our desired outcomes, we focus on several KPIs:

- Buyback items: number of bought back items
- Resell rate: rate of used furniture we can resell in our Second Chance Market
- Plant-based food: Share of plant-based meals offered in our restaurants
- Clean Energy: sold photovoltaic systems and heat pumps

The amount of Buyback items nearly doubled from 9800 items in FY21 to 19200 items in FY23, with the resell rate staying consistent at about 90%. 34% of the meals offered were plant-based.

For the future, we will focus on finding circular solutions that strike the right balance between accessibility, convenience, profitability, and scalability. We are testing different approaches, building our knowledge and expertise, and scaling up the most

successful options. We continue to accelerate progress in this area.

Next to developing new services, we will increase awareness and improve communication with our customers about IKEA's solutions for a more sustainable and affordable living. We will improve our approach to measure and report progress against the overall IKEA ambition to inspire and enable 1 billion people to live a better everyday life within the boundaries of the planet.

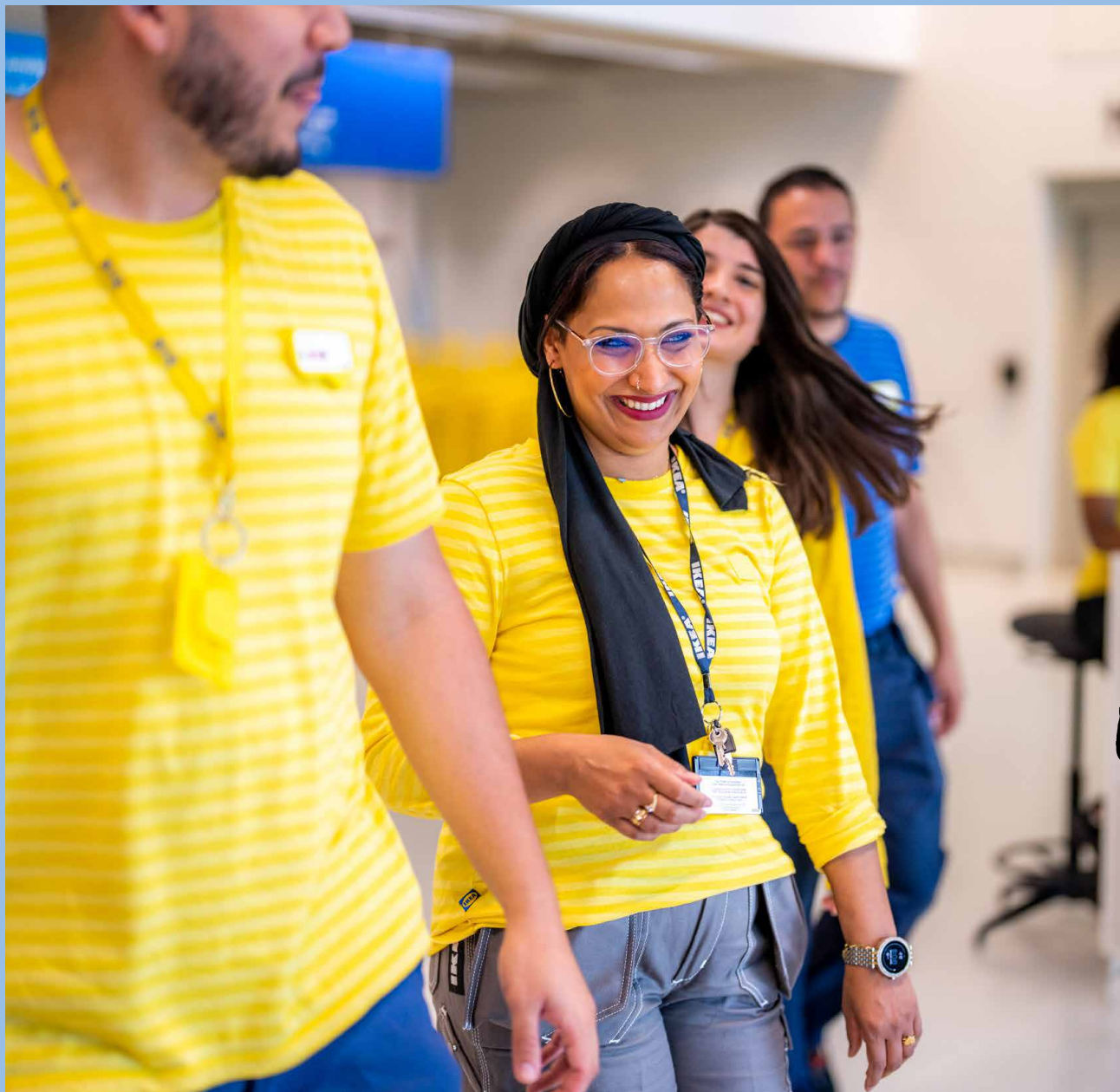


Bidding farewell to single-use batteries

We're being ruthless when it comes to single-use batteries. That is why we only sell rechargeable batteries and chargers since January 2022. By doing so, we're making a significant contribution toward a world with less waste and help our customers to lead a more sustainable everyday life. By replacing disposable batteries with rechargeable ones, the consumer can make substantial savings over time – on the environment as well as their wallets.

"Single-use batteries have been a very popular product amongst our customers. That's why the decision to remove them from our range was a very conscious one."

Sarah, Home Furnishing Business Leader,
IKEA Service Office



Better lives

People are at the heart of everything we do. We want to take a leading role in creating a fairer and more equal society. Starting with our co-workers and supply chain, extending to our customers, neighbourhoods, communities and society at large, we are determined to be a force for good.

Our material topics

- Community impact
- Equality, diversity & inclusion
- Health, safety and wellbeing
- Skill development

Community impact

Relevance and impacts

We want to have a positive impact on the many people. This includes supporting the neighbourhoods in which we operate and where our co-workers and customers live. The Ingka Group Neighbourhood framework aims to create long-lasting social impact in neighbourhoods near our stores and meeting places. It focuses on projects across three areas where we believe we can make the most difference: increasing access to better homes, creating pathways to decent work, and enabling co-workers and customers to participate in creating impact.

We believe that IKEA as a company is more successful if our units are connected to the local communities. Co-workers feel more connected to IKEA through our genuine engagement in the local communities. Involving our co-workers in our community projects makes them feel empowered and proud. We focus our programs on our immediate surrounding communities through partnering with local organizations, governments, and NGOs to establish projects like integration programs for refugees, donation campaigns, charity work and other local projects.

Ambition

IKEA Switzerland has a long history of supporting local people in need and we want to continue our efforts in this field. We have set strong guiding principles for our community work in our neighbourhoods:

- We want to create social impact in our own value chain in Switzerland
- We aim to succeed in bringing a long-term change into our eco-system in cooperation with other stakeholders
- We strive to create awareness for social impact among co-workers and in society by empowering co-workers and customers

In partnership with local organizations and experts, we want to maximize our impact and tackle the root causes of most pressing social issues in Switzerland. That is why we want to further strengthen our efforts in the topic of Migration and Integration from FY24 onwards. In FY23 Ingka Group announced at the UNHCR Global Refugee Forum in Geneva that they want to increase the employability of an additional 3000 refugees and asylum seekers by the end of 2027. IKEA Switzerland wants to contribute and integrate more refugees into the Swiss labor market.

Management approach

The Ingka Group expects every country to evaluate the local social needs and act accordingly. To measure the impact, Ingka Group developed Change Maker and Social Impact KPIs, on which every country needs to report on.

In FY23 IKEA Switzerland started to develop a Neighbourhood Strategy based on the experiences from the previous years, which will be piloted in FY24. The goal of this

strategy is to have a measurable positive social impact through a common approach across all units. IKEA Switzerland is focusing on the topic of Migration and Integration because it is seen as one of the most pressing topics for Switzerland, on which IKEA Switzerland can have a direct positive influence and build on its experience. The strategy focuses on three key areas in which we all have already been active in FY22 and FY23:

Increasing access to better homes

We want to explore innovative approaches and partnerships to increase access to essential products, services, and affordable



Empowering through education: School backpacks for refugee children

In partnership with Save the Children, IKEA supplied school essentials to refugee children in Switzerland who had to abandon their belongings.

Co-workers from all IKEA stores across the country filled 650 school backpacks and wrote cards with best wishes for the school year's start. These backpacks were distributed to children and teenagers in various Swiss asylum centers. The surge in asylum applications, particularly from minors, highlights challenges in overloaded and understaffed facilities. Our efforts seek to positively impact the lives of refugee children and teenagers, providing crucial support where it's needed most.

"The project not only has a positive impact on the children but is at the same time a great moment for co-workers to come together, jointly support a good cause and learn more about Save the Children's work."

Kim, Head of Corporate Partnerships,
Save the Children

housing, using our home furnishing knowledge, our products, donations, and expertise from our co-workers.

In FY23 we have implemented 19 different social projects all over Switzerland to meet the local needs. An example of a recent project was implemented in cooperation with Save the Children – IKEA Switzerland packed school backpacks for over 650 refugee children (see highlight). In St. Gallen we planned and furnished an outside area of a building of the “Stiftung Frauenhaus” together with co-workers.

Creating pathways to decent work

We aim to increase skills for employment for refugees and integrate social enterprises into our supply chain. [Since 2016, a great effort has been going into our integration programs for refugees, and over 300 participants have been integrated since.](#) Currently IKEA Switzerland is running three integration programs specifically for refugees:

1. Pre-apprenticeship+: The pre-apprenticeship+ is a federal one-year program that aims to prepare refugees and people from EU/EFTA and third countries for an apprenticeship. It has a fixed workload of 100 % with 2 days of school and 3 days of professional training.

2. Integration internship: The integration internship is a six-month program of IKEA.. Switzerland. It aims to be a door opener into the Swiss labor market and/or prepare for pre-apprenticeship. 20% of the workload is used for on-the-job language training.

3. “Ready To Perform” program: The “Ready to Perform” program is developed by IKEA Switzerland and aimed at people with advanced language skills and with minor competence gaps but the obstacle of a diploma that is not recognized in Switzerland. It provides necessary job experience and relevant skills for the Swiss labor market. The duration of the program is 6 months.

On these programs we closely cooperate with the Swiss State Secretariat for Migration (SEM), cantonal governments and cantonal defined partner organizations. The uniqueness of this setup is the connection to the Swiss education system and the flexibility to align the programs with the work experiences of the participants and our business possibilities. The programs can be combined and offer an opportunity to enter the Swiss labor market, from the most vulnerable group of refugees to those with only minor competence gaps. Since all programs also include language training, they not only support the integration into the labor market but also into society. [If you are interested in setting up a work integration program for refugees, have a look at our toolkit.](#)

Another example is the outsourcing of services like the Sewing Service. In all Swiss IKEA stores, we work with different local partners to provide a sewing service to our customers. The partner organizations are either social organizations or small local businesses of which most work with people with a disability or with the need of reintegration.



Enabling co-workers and customers to participate

Supporting local social organizations and being an advocate for policies and actions that improve local neighbourhoods is also part of our IKEA Switzerland Neighbourhood Strategy. We want to amplify the impact of our partnerships by getting our customers, co-workers and partners involved in making donations, raising awareness, and advocating for change.

The setup of our social projects in FY23 was always created to involve as many co-workers as possible. Additionally, the co-workers are taking an important role when it comes to the integration of refugees. Team leaders and Buddies are trained to facilitate the integration of refugees.

Our social impact projects are often delivered in partnership with local NGOs and experts to maximize the impact and to help tackle the root causes of issues (e.g. Save the Children, UNICEF, Umbrella organization of women's shelters DAO, local women shelters, smaller local NGOs and other organizations).

We also provide emergency support in Switzerland during crisis situations. We supported several projects during the pandemic and at the outbreak of the war in the Ukraine.

Responsibilities

On a national level, the Sustainability Team is responsible for implementing the strategy, often in cooperation with other

functions and teams. The implementation of at least one local project is part of the performance evaluation of the local Sustainability Coordinators, our sparring partners in every store. The Sustainability Coordinator cooperates with different functions and co-workers who help implement and bring the projects to life. The Professional Education & Training Specialist is responsible for the implementation of the three integration programs and the recruiting of refugees together with the local People & Culture Team and all departments.

Effectiveness of measures taken and main KPIs

To measure the success of our social impact efforts, we work with specific KPIs. They are connected to yearly goals and are followed-up through regular monthly reports. For the Change Maker KPI we track the number of co-workers that are actively involved in initiatives during paid working time and the number of customers that are actively involved in the initiatives. The goal for FY23 was to reach a total of 250 people involved in initiatives and we were able to engage 2014 people.

Additionally, for the Social Impact KPI, we track the number of people positively impacted through our initiatives. The goal for FY23 was set at a total of 150 people. We managed to have a positive social impact on 219 people.

For the integration programs, we focus on annual variation in demographic change and trends. In FY23, 58 participants took

part in our integration programs with three people leaving the program prior to completion. In FY23 the share of women in the programs was 8% in the pre-apprenticeship program, 38% in the integration internship and 53% in the "Ready To Perform" program. Overall, since FY19 a retention rate of over 60% was accomplished.

The refugees are accompanied by a buddy program. The buddies are provided with regular trainings through external partners, which continuously improves the quality of our integration programs. We gain further insights through direct feedback and regular exchanges with the participants.

We are proud of the work we have done so far. To fulfill our ambitious plans for the future, we must work on attaining the data we need to fully assess the long-term impact of our community programs. Also concerning the integration programs for refugees, we want to look at options to improve their integration in our procedures, policies and how to enhance the number of refugees in higher management and leadership positions.



Equality, diversity & inclusion

Relevance and impacts

The Ingka Group and IKEA Switzerland are committed to fair treatment and equal opportunities, creating a workplace where people of all backgrounds and identities can thrive and feel supported and valued for who they are. Together we want to create a workplace that is as diverse as the world is, and as inclusive as the world should be.

Equality is not only a fundamental human right but also a critical factor for business success. It helps us attract and retain talent, it enhances contribution and loyalty, it facilitates innovation and creativity, and it enables us to better comprehend and serve our diverse customer base.

To achieve our vision of an equal, diverse, and inclusive workplace, we focus on multiple dimensions of diversity and their inter-sections, including all gender, age, ethnicity, race, nationality, ability, and sexual orientation. For the last two years we have been particularly prioritizing gender balance and LGBT+ support in Switzerland.

Our customers demand ambitious targets from us: in a 2023 Globe Scan Report (global survey, 33000 participants, done for Ingka Group) that asks about customers' expectations, IKEA's "stand on inequality issues in society" was amongst the highest ranked topics. Additionally, our co-workers expect us to create an inclusive work environment



and to reflect the diversity represented in society at all levels.

Through focusing on our values, we create an atmosphere where everyone feels welcome. 90.4% of our co-workers confirmed this in our FY23 co-worker survey. Unfortunately, our stores are not yet barrier free, but we are working hard to make IKEA an inclusive place for everyone. Additionally, we use our influence to go beyond our own value chain and engage in partnerships to help refugees, advocate for same-sex marriage and spread awareness about domestic violence.

Ambition

Equality, Diversity & Inclusion (ED&I) is deeply embedded in the IKEA culture.

Within Ingka Group, every country is expected to develop a strategy, have a dedicated person, and reach certain KPIs, which are reported on regularly. We at IKEA Switzerland have therefore made several commitments in this area.

We want to:

- Be an equal, diverse, and inclusive business
- Embrace dimensions of diversity (all gender, age, ethnicity, race, nationality, ability, sexual orientation) and strive to reflect the demographics of the societies in which we operate
- Actively work to prevent discrimination and ensure equality in opportunity and treatment
- Promote accessible and inclusive workplaces both in structure and culture, where people can be themselves and their voices are heard
- Be a child-friendly business and secure child safeguarding, family-friendly practices, inclusion and empowerment of children and adolescents

Connected with these commitments are concrete targets:

- Reach a 50-50 binary gender balance in all leadership positions
- Increase ethnic and national diversity at all levels for our workforce to reflect the diversity of the communities in which we operate by FY27
- Score a minimum of 80% on our inclusion index in our co-worker survey



Advocating for equality: Marriage for All

IKEA aims to foster an inclusive environment that provides equal opportunities and ensures everyone feels welcomed, respected, supported, and valued, irrespective of religion, gender, or sexual orientation. That is why we advocated by means of a national campaign for a YES to "Marriage for All" in 2021.

"It's important for us to stand up for what we believe in."

Manuel, Public Affairs Manager,
IKEA Service Office



Management approach

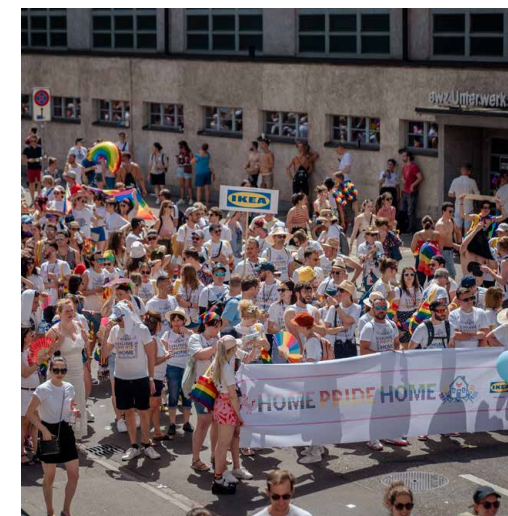
IKEA Switzerland has developed a national Equality, Diversity & Inclusion (ED&I) action plan that ran from FY20 to FY24. We employ a dedicated ED&I Leader. Our plan is a call to action for all our leaders to create diversity, and for all our co-workers to uphold our inclusive culture in which everyone can thrive. ED&I is part of leaders' competence profile and their yearly performance evaluation.

Our key Ingka policies to manage the topic effectively include the policy on Human Rights and Equality, the Code of Conduct, and the Rule on Equality, that support our efforts to establish a workplace that is free from discrimination, harassment, and hostility. Our Code of Conduct is especially important because it not only shapes our internal work culture, but also provides our co-workers with a strong stance against discriminative customer demands. The team leaders protect our co-workers in these cases and assert a culture of zero-tolerance.

Discrimination can be deliberate but is often the result of learned and unconscious behavior. In partnership with the Neuro-Leadership Institute, Ingka Group launched the DECIDE Unconscious Bias training program. The objective of the trainings is to equip leaders to recognize and break down biases we might have while making important decisions.

LGBT+ Inclusion

Between FY20 and FY23, we prioritized LGBT+ Inclusion. We implemented a LGBT+ Inclusion plan and launched the Ingka



Transgender guidelines to help our managers create inclusive workplaces where LGBT+ co-workers feel welcome, safe, and accepted. In Switzerland, we have been participating in the Zurich Pride since 2019 and in 2023, we walked even multiple parades in Zurich, Bern and Geneva. Each year, we celebrate the International Day Against Homophobia, Biphobia and Transphobia (IDAHOT) with a global campaign and additional national efforts. We are members of Workplace Pride, Stonewall, and Open for Business, a business coalition for advancing LGBT+ inclusion. We co-created and endorsed the UN Standards of Conduct on tackling discrimination against LGBT+ people in the workplace and in the community. In FY22, we campaigned again for the acceptance of same-sex marriage in Switzerland and in FY23 implemented parental leave policies that are fully inclusive for same-sex couples.

Integration program for refugees

At IKEA Switzerland, we will continue to support refugees in our Integration Program by providing upskilling through language and technical training, building inclusive talent pools, and advocating for positive change with UNHCR. We actively seek to include refugees in our workforce by directly hiring them or developing skills and necessary capabilities to make them “job ready”. Buddies, Line Managers and Vocational Trainers play a crucial role in the integration of refugees at work, but the inclusion of refugees might also bring specific intercultural problems and conflicts. Therefore, we launched an intercultural training for co-workers and joining refugees. The focus is on developing tools that help people change their perspective, better understand others’ situations, and recognize the challenges they may face. The course prioritizes a lively exchange among participants under the guidance of experienced trainers, during which challenges and ambiguities can be addressed in a trusting environment.

For more information about our integration programs for refugees, see chapter Community impact.



Gender balance & equal pay

At IKEA Switzerland, we accomplished gender equal pay in FY15 and continuously monitor it by conducting yearly salary regression analysis. In FY23 we have revised our maternity and paternity leave policies to include same-sex couples. We offer 28 weeks of parental leave in case both parents work for IKEA, and it can be freely divided between the parents. Otherwise, paternity leave encompasses 8 weeks and maternity leave 20 weeks. Additionally, co-workers can prolong their parental leave up to one year by taking unpaid leave. To further support parents’ needs, we offer job sharing on all leadership levels, including top management. Each year we also acknowledge International Women’s Day with a global, national and/or local campaign. In FY23 we were able to maintain the targeted 50:50 gender balance (equal representation of men and women) in our top management and country board. For the management teams we reached a 44:56 female-to-male gender ratio.

Disability

We launched the first Ingka Global Disability Inclusion Approach in FY23 to improve accessibility, to increase engagement on issues surrounding disability, and to clarify accountability for delivering our plans. We are not legally permitted to directly record the number of co-workers with a disability, but we get a sense of the diversity dimensions at IKEA Switzerland through our bi-annually Ingka Includes co-worker survey, which is conducted with particular attention to anonymity and non-traceability. There, we

include questions relating to disability and workplace adjustments to assess progress towards a disability inclusive workplace.

Responsibilities

For IKEA Switzerland, the People & Culture function is accountable for the management of ED&I. The ED&I Leader is responsible for creating the specific action plans and implementing it accordingly. Every leader at IKEA is responsible for reaching a diverse workplace. The co-workers contribute to upholding the values of IKEA by signing and adhering to the Code of Conduct. Additionally, the People & Culture Team is responsible for conducting trainings and surveys, the individual team leaders monitor the performance of their co-workers.

Effectiveness of measures taken and main KPIs

Our inclusion index helps us measure progress on creating an inclusive culture and is based on questions from our yearly co-worker survey. The so-called iShare survey is conducted on a national level to get insights about the topics Engagement, Values, Leadership, Inclusion, Health & Wellbeing and Simplicity & Speed. The inclusion section especially focuses on fair treatment and freedom of expression, makes sure everyone gets heard, and supports an overall culture of diversity and inclusion. The FY23 score for Switzerland was 86%. Another survey we conduct specifically for the ED&I topic is the “Ingka Includes” questionnaire. It is an anonymous, voluntary co-worker survey which will run for the second time in FY24. “Ingka Includes”

helps us to collect and analyze equality and diversity data about our workforce to derive bigger trends and act accordingly. It deals with sensitive and personal questions, therefore the measures to ensure data privacy are strict and access to the data is limited. Several ED&I factors are also part of everyone’s performance evaluation at IKEA Switzerland. However, to improve the monitoring of our interventions, we need to strengthen the data on co-worker diversity even further.

For FY24, we decided to shift the focus of our ED&I efforts slightly towards ethnicity and nationality, gender and disability inclusion. We initiated this shift by introducing our first Ingka Global Disability Inclusion Approach in FY24 to improve accessibility, increase engagement and clarify accountability. We don’t have barrier free stores and offices. Therefore, we will focus on making sure we are accessible both online and in our units to our customers and co-workers. Our most recent diversity and inclusion survey, conducted in FY22, showed that 9% of co-workers at IKEA Switzerland identified as having a disability. We will repeat the survey in FY24 to help set a baseline for monitoring progress and develop a disability inclusion strategy.

While we achieved gender equality on all levels, we do not yet track equality regarding nationalities / ethnicities. This goes hand in hand with extending our refugee integration program towards more leading positions. We plan to develop a strategy for Switzerland regarding this topic in FY24.

Health, safety & wellbeing

Relevance and impacts

IKEA Switzerland and the whole Ingka Group aim to create a workplace that people are proud to be a part of, where they can grow, develop, and feel that they are making a difference. Therefore, we emphasise our co-workers' health, safety, and wellbeing by investing in programs and support systems to help them thrive at work and at home. Prioritizing health, safety and wellbeing at IKEA brings numerous positive impacts for our co-workers and for our overall business. By implementing robust safety protocols, providing comprehensive training, and ensuring the proper maintenance of equipment and facilities, we mitigate the risk of workplace accidents and injuries. This not only safeguards the physical wellbeing of our co-workers but also contributes to increased productivity and operational efficiency.

In line with globally rising mental health awareness, our co-worker survey iShare shows the importance of the topics work-life-balance and resources, adequate tools, and equipment. Next to focusing on robust

procedures to manage workload and resources effectively, we provide access to experts, counselling, and resources to support co-workers' mental, physical, and financial wellbeing and promote healthy lifestyles through our Employee Assistance Programs. This benefits our co-workers, as well as IKEA overall since research shows a strong correlation between satisfied co-workers and customer happiness.

Ambition

IKEA Switzerland works with the Ingka Group Health and Wellbeing framework that focuses on three aspects of wellbeing:

- **Mental wellbeing** – We provide an inclusive and open working environment where our co-workers feel supported and able to seek help when needed, can realise their potential, work productively and cope with the normal stresses of life. We encourage open and honest conversations about mental health. We run our global mental health training and support World Mental Health Day to help tackle stigma around mental health.
- **Physical wellbeing** – We promote healthy lifestyle choices, from offering nutritious food in our staff restaurants to providing facilities for exercise, offering all co-workers the flu vaccine for free every year, helping co-workers to stay fit and well and avoid preventable diseases.
- **Financial wellbeing** – We want to help our co-workers to build a strong financial foundation through access to financial



education and resources including tax advice, pension planning, support during major life events and learning modules. We are exploring how flexible working solutions can help improve business efficiency and co-worker wellbeing.

Management approach

IKEA Switzerland follows the Ingka Group Rule on Health and Safety, which provide guidance on how safety risks are evaluated and mitigated. All our Unit Business Risk & Compliance Managers have been certified by the Federal Coordination Commission for Occupational Safety (EKAS) to conduct annual occupational health and safety risk assessments. The functional managers are included in this process and responsible for the resulting risk management and mitigation. Risk assessments focus especially on occasions when new workplaces are opened, when a workplace or public area has a new setup or has been rebuilt, when changes to operational processes occurred, or new work equipment has been introduced.

The functional managers must ensure that action plans are documented where necessary and that identified mitigating measures have been implemented. The risk assessments and related action plans must be made available for review by authorized Ingka Group co-workers on request, and co-workers must be made aware of the risks identified and the mitigation measures. The date of review and any changes or updates must be documented in the risk assessment records.

Incident reporting

Work-related hazards and hazardous situations are reported through the Incident Reporting System available in all business units of IKEA Switzerland. Every co-worker can raise concerns or report them directly to the Duty Manager of the business unit or the Unit Business Risk & Compliance Manager. It will then be registered in the system and analysed. Root causes are investigated and determined, preventive actions are identified and implemented. This analysis is done in collaboration with all stakeholders involved in the incident. The analysis is summarised in a report. Incidents categorized as near-accidents or near-misses must also be analysed and reported.

Occupational health & safety training

All our co-workers complete mandatory basic trainings, managers also complete more detailed trainings. Topics that are covered in our e-learning platform include



safety & security carpentry, working in heights, ergonomic training, proper lifting techniques and more.

Ergonomics

Ergonomics get a special focus at IKEA. Proper handling of tools, products and machinery plays a crucial role in maintaining the health and safety of our co-workers. We contribute to the identification and elimination of hazards and minimization of risks through three measures:

- Yearly ergonomics trainings: All units offer yearly ergonomic trainings for co-workers, focusing on proper lifting techniques. This helps reducing the risk of musculoskeletal injuries, which are common in workplaces where lifting is a regular task. Ergonomics training is also available for office co-workers, teaching them how to work in an ergonomic way, reducing the risk of work-related musculoskeletal disorders such as chronic back pain.
- Workplace analyses: To proactively reduce long-term sickness due to ergonomic issues, workplace analyses are offered in collaboration with a physiotherapist. These analyses help in early detection and minimization of ergonomic issues, thus preventing them from escalating into serious health problems.
- Exoskeletons for logistic co-workers: Mainly logistic co-workers are offered exoskeletons to reduce the weight the body needs to lift every day. This innovative approach significantly reduces the physical strain on workers, thereby minimizing the risk of injuries and long-term health issues.

Accident supplementary insurance

Should an incident occur, we offer worldwide insurance cover for our co-workers. The healing costs covered are unlimited and include cost reimbursements for hospital stays in private or semi-private wards. This insurance benefit exists only if Suva (Swiss Accident Insurance Fund) accepts the accident report, and a cost approval has been issued.

Non-work-related health services

In addition to our occupational health and safety measures, we offer several voluntary health promotion services and programs. The "R U OK"-training is designed for leaders and managers to facilitate early detection of mental health issues among co-workers. It equips them with the skills to initiate conversations with co-workers if they suspect mental health problems or illness. By empowering leaders with this knowledge, we aim to create a supportive environment where individuals feel comfortable seeking help and support. We recognize that seeking help at an early stage can expedite the recovery process, allowing individuals to regain their health and well-being more rapidly. Since 2021, we're collaborating with the external provider Pro Mente Sana to offer trainings to all our leaders, in how to detect and talk to their co-workers about mental health problems. In addition, we offer regular "Mindful Monday" video calls, the mindful@ikea basic training, and in-depth mental health trainings.

Our "IKEA Active Together" program is an exercise challenge open to all co-workers. This initiative aims to motivate co-workers

to engage in regular physical activity while fostering a sense of camaraderie and teamwork. We encourage individuals to prioritize their physical health, leading to overall well-being and productivity in the workplace.

For those who wish to quit smoking, we offer a dedicated "Stop Smoking Course". By addressing the significant health risks associated with smoking, we aim to improve the overall health and well-being of our co-workers while reducing the prevalence of smoking-related illnesses in the workplace.

We offer financial trainings to all co-workers as we are aware that effective financial management can have a big impact on our co-worker's overall health & well-being. The training aims to support co-workers to manage their personal financial situation in

the best way. Since 2020, we set up a special social fund at IKEA Switzerland. This fund is established for co-workers that find themselves in emergency financial situations. Co-workers can receive up to 10 000 CHF with no obligation to repay.

Personal support

If co-workers find themselves unable to cope with a difficult situation, we support them together with Movis, our Employee Assistance Program (EAP). IKEA Switzerland covers the costs of the advisory service, both for managers and co-workers. Movis' professionals help competently and confidentially with personal issues, health issues, questions about social security, financial issues, workplace issues, and administrative issues. The first five sessions are always covered by IKEA. Further support can be discussed with the People & Culture Managers.



Responsibilities

At IKEA Switzerland, two stakeholders are mainly accountable for managing the overall topic of “Health, safety and wellbeing”. This includes the Country Business Risk & Compliance Manager and the People & Culture Health & Wellbeing Leader. The responsibility is widespread to the unit managers that is closer to the operational business, where IKEA meets the many co-workers and the many customers.

The internal control system also covers health & safety topics. Compliance verification activities are performed by the Country Business Risk & Compliance Management team, who validate the controls’ effectiveness.

Effectiveness of measures taken and main KPIs

IKEA Switzerland tracks co-worker turnover (see chapter About IKEA Switzerland) and reviews the causes to identify where opportunities to strengthen our communication, policies, and processes are. We also conduct co-worker surveys such as iShare and have established working groups to explore the lower scoring areas to develop action plans and measures. For example, following low scores related to the topic of workload, People & Culture established a taskforce to address these concerns. The taskforce worked on giving co-workers more flexibility and control over scheduling and overall improving our people planning processes.

IKEA Switzerland works with the following indicators to measure the effectiveness of our health and safety programs:

- Number of Lost Time Accidents
- Lost Time Accident frequency rate
- Health & Wellbeing score in our iShare co-worker survey

The indicator “Lost Time Accident Frequency Rate” (LTAFR) refers to the number of lost time accidents (more than one day of lost time) per million hours worked and was 27.07 in FY23 (FY22: 26,37, FY21 23.82). In FY23, IKEA Switzerland scored 81 out of 100 points in the health & wellbeing-section of the yearly iShare survey.

For FY24, we identified several processes that we want to improve, such as customer fulfilment and logistics, sales, food operations, and situations where co-workers are handling material or using hand tools. We will also roll out a mobile app as an opportunity to anonymously report incidents and issues.



Future-Forward: Wearable Exoskeletons for increased warehouse safety

Introducing a pilot program of wearable exoskeletons in the Lyssach store marks a futuristic step to protect the physical health of our warehouse co-workers. Worn over clothing, these exoskeletons reduce the impact of heavy lifting, preventing injuries and alleviating strain for those handling numerous packages daily. The positive feedback from co-workers underscores the effectiveness of this innovative technology.

Next to the exoskeletons, Lyssach has also introduced Softbacks, working with a tensioning system. They offer ease of use and discreetness while still giving excellent support. Utilized across departments including Sales, Recovery, and Customer Relations, they're especially appreciated for providing comfort during extended periods of standing.

“At the beginning, everyone was very skeptical about the project. After testing, the co-workers realized the benefits of protecting their physical health. Overall, it was a great success, and we were able to distribute 4 exoskeletons and 50 Softbacks to co-workers.”

Sébastien, Goods Flow Team Leader,
IKEA Lyssach

Skill development

Relevance and impacts

Skills matter now and in the future. They help us adapt, learn throughout life, and nurture our personal growth. Skills give us access to various opportunities; they open doors to career development and empowerment. Skills are not only beneficial for individuals but for society. They are the foundation of our shared success.

Skill development at IKEA is defined as a continuous process of acquiring new skills, improving current skills and encouraging multi-skilling through learning, practice, and experience. It enables us and our co-workers to remain competitive, adapt to change, act flexibly and achieve our goals. We believe that competence is commercial, and learning adds value to the company in many ways, like providing a foundation for decision-making, enabling alignment and coordination, encouraging continuous improvement, securing an enriching working environment, and building trust.

At IKEA Switzerland, we believe that everyone has talent, everyone is a learner, and everyone can lead. We know that when co-workers grow, IKEA grows too. A big driver for our skill development program is the impact it has on a great customer experience. Improving co-worker and customer interactions through training improves the customer experience as our co-workers are more engaged and more knowledgeable.

Development opportunities are an important factor in co-worker retention since people increasingly base their decision to leave or to join a company on this topic.

Through our commitment to skill development, building on our culture and values, we positively impact the world around us. IKEA promotes specific knowledge and skills that contribute to sustainable behavior and therefore develops people who have a sustainable attitude towards our planet. Especially in today's rapidly changing world full of challenges, the development of co-worker skills is very relevant for sustainable business operations.

Ambition

Ingka Group provides the overall strategy and goals regarding skill development. IKEA Switzerland is expected to adapt the strategy to the Swiss market and implement it accordingly. The overarching commitments are to assure that:

- At least 80% of co-workers feel they have good opportunities to develop their competencies
- Up-skilling and re-skilling training is provided to co-workers in our transformation initiatives
- Re-, Up- and Multi-Skilling Programs, frameworks and ways of working are developed
- At least 90% of our co-workers have an individual goal setting and an evaluation of their performance

Management approach

Our overall strategy

We are on a journey to create a dynamic and democratic learning culture at IKEA Switzerland. We believe everyone can lead, everyone has talent, and everyone is a learner. Regardless of where we come from, and whatever our role, position, or assignment, we work hard to ensure equal opportunities. The global strategy that IKEA Switzerland adopted, is working with 8 learning principles:

1. Support Skill Growth
2. Choose the right learning path
3. Enable performance
4. Take conscious design decisions
5. Enable the learner
6. Make it relevant
7. Consider both human and digital
8. Focus on outcomes

Two further principles apply to leadership:

1. Leadership by all
2. Succession planning

This overarching strategy gives us a very strong and focused approach towards the development of our co-workers and helps us in ensuring life-long employability. **Trainings and learning opportunities are chosen on the basis of regular performance and career development reviews which about 82% of our co-workers received in FY23.** At IKEA Switzerland we offer a broad learning structure which includes numerous learning solutions linked to the four main



strategic areas of competence development (IKEA Concept, Positioning, Leadership, Future-fit skills), as well as IKEA specific development programs, trainings, and workshops. All our co-workers have free access to over 16000 LinkedIn Learning courses and 24 language courses via Rosetta Stone.

Trainings

Our internal Centre of Expertise Leadership & Development has a vast offer of internal trainings as well as extensive external offers through accredited partners available, such as happy selling trainings for Selling, Food and Customer departments, and coaching sessions. Our managers receive coaching

licenses to support their personal development with a positive impact on co-workers. We offer specific support and training for change management processes to provide co-workers with the right skills and offer the possibility to attain an internal mentor for personal development. Deputy positions help co-workers to take the next step and grow into the role with less pressure and speed, as they provide a safety net.

This has resulted in 91% of our managers being recruited internally.

Worldwide mobility

The Ingka Group Mobility Approach enables the movement of our co-workers within countries and across borders. For many years, we have seen the positive effects of moving our talents across the world; the

spread of our unique culture and values, amplifying diversity, stronger competence flows, more development opportunities, and improved international succession planning. Co-workers can enlarge their responsibility by working for a certain time on a global assignment.

Digital competence

By building basic digital competences through our computer courses, we not only support the professional development of our co-workers but also provide them with important skills to help them manage their everyday lives. At the same time, we want to build confidence among our many co-workers so that everyone, regardless of age, gender, ethnicity, feels encouraged and positive about the future.

Co-worker transition

IKEA Switzerland supports our co-workers in transition phases through re- and up-skilling and provides outplacement support if no internal solution can be found. Every year we offer seminars for the 50+ age group and in FY23 also for the 30+ age group on the subject of "third phase of life – retirement". In FY24 we plan to reach an even larger group and offer the (adapted) training for our 25+ age group.

Responsibilities

On a national level the accountability for skill development lies with the Talent Development Manager while the responsibility for the overall strategy lies with the Leadership & Competence Leader. The responsibility for the local implementation of measures and monitoring of skill development topics lies with the People & Culture Managers of every unit. The Steering Group of every unit is responsible for ensuring the implementation. The line managers on team level care for continuous performance feedback, goal setting, development of the many co-workers in individual discussions.

Effectiveness of measures taken and main KPIs

Measuring success and effectiveness is an important part of our global skill development strategy. We base the evaluation on the following KPIs:

- iShare results (yearly co-worker survey), including quality of leadership
- Several business result data, such as competence empowerment, retention rate and growth from within

- Happy Customer score
- Feedback on training sessions
- Number of co-workers with a personal development plan (goal setting and performance evaluation)

In FY23, 84% of all Swiss co-workers took part in our annual iShare questionnaire. Several questions in the survey serve directly as a basis for assessing further skill development needs, such as "I have the knowledge and skills in order to meet IKEA customers' needs" or "At IKEA, I have good opportunities to develop my competences", which received a 92% and 80% approval respectively. Beyond that, we reached a score of 85% in competence empowerment, an 83% retention rate and over 90% of our leaders were recruited internally. 82% of our co-workers received a performance and career development review.

In FY23, we were able to provide an average of 15.85 training hours to each of our co-workers. We realize that many co-workers will need new or additional skills in the near future to meet changing business needs and to adapt to the changing nature of work. We are preparing for this challenge through our up-skilling and re-skilling programs and by providing an easy-to-use tool to enable skill-based learning: our Learning Navigator. For FY24, we will roll out a skills library and methodology. This covers all job categories across the Ingka Group, giving co-workers equal access to clear information on the skills they need for their role and potential future roles.





Better planet

We only have one planet, the home we all share. We are taking bold steps across our business to reduce our greenhouse gas emissions, minimize resource use and waste, and promote water conservation. We are making it easier for our customers to act too.

Our material topics

→ Climate change

→ Resource use and circularity

Climate change

Relevance and impacts

Climate change threatens our vision to create a better everyday life for the many people. That's why acting on climate change takes top priority for us. As IKEA Switzerland has a significant climate footprint through the products we sell, the energy we use to run buildings and transport, and from the goods and services we buy, we must act as well. We are contributing to climate change across the entire value chain and our scope 1 and 2 emissions in FY23 were 755.8t CO₂e, while the scope 3 emissions were 579394.7t CO₂e. IKEA Switzerland is aware of its impact on climate change and is therefore trying to be part of the solution to mitigate climate change. The next few years are critical to limit irreversible negative impacts of climate change and we must continue to lead with action.

By acting on climate change, we create a competitive advantage and reduce the impact on the environment, future energy security issues and resource scarcity. At the same time, we meet our customer's and co-workers' expectations. Society is worried about climate change and expects action not only from government, but also from companies. IKEA Switzerland can support the transition to net zero by reducing our value chain footprint and setting ambitious targets, by implementing concrete measures within our sphere of influence, by encouraging others to act as well and by advocating our interests in the public

and in politics. However, IKEA Switzerland's influence on certain decisions is limited due to the franchise system (see chapter About IKEA Switzerland), e.g. where and how products are produced. Nevertheless, our reach brings a lot of responsibility, but also the opportunity to create awareness about climate change among our 2 million IKEA family members and 3500 co-workers.

Ambition

IKEA is committed to acting on climate change in line with the Paris Agreement and to contribute its part in limiting the global temperature rise to 1.5°C above pre-industrial levels. IKEA is also committed to becoming a climate-positive company by 2030 by taking actions across the value chain and beyond. To reach this goal, IKEA is focusing on drastically reducing its greenhouse gas emissions according to the Science Based Targets initiative (SBTi), removing and storing carbon through forestry, agriculture, and products. For more information about IKEA's commitments, see Ingka's Sustainability Report FY23, page 48. IKEA Switzerland is doing a lot to contribute to these commitments, while developing the IKEA business, and has additional climate-related commitments in place:

- Covering our own energy needs entirely from renewable sources by 2025
- Ensuring emission-free last-mile delivery by 2025
- Aiming for all company-owned, leased and shared vehicles used in our operations to be zero emission by 2025

– Reducing greenhouse gas emissions of co-worker and customer travel by 40% by 2030 (NEW SBTi Target – waiting for approval)

Based on Ingka's SBTi climate target¹, IKEA Switzerland gets a yearly target for the climate footprint of our operations.

Management approach

To achieve the targets and commitments regarding climate change, we take various measures and have different policies in place. The IKEA Sustainability Strategy 'People & Planet Positive' (see chapter Sustainability Strategy and Governance) defines the ambition, the commitments



Progress in electrical last mile deliveries

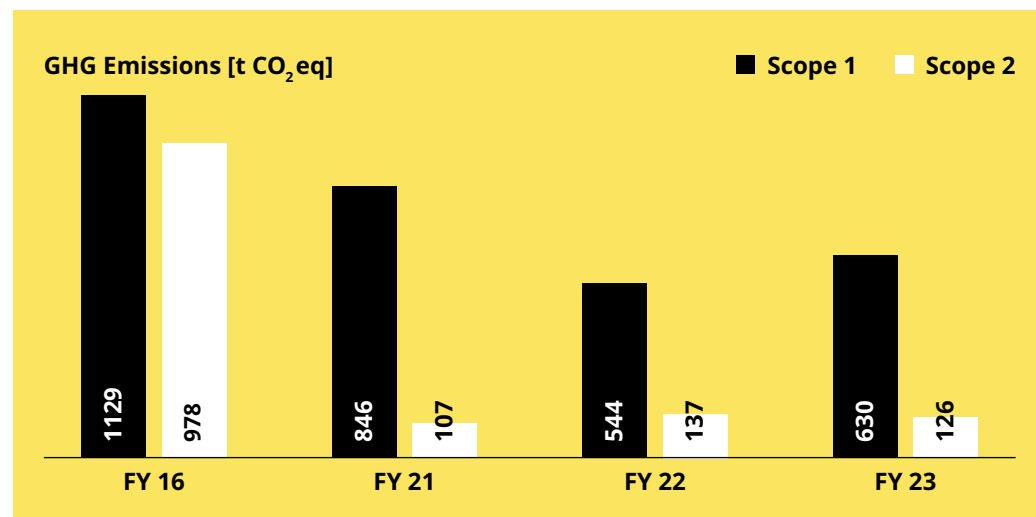
IKEA has committed to cutting carbon emissions in all stages of our value chain. One important step on this journey is the transition to a fully electric delivery vehicles fleet by 2025.

In Switzerland, we are collaborating closely with our transport service providers and had 36 vehicles in use by end of 2023. In parallel, we are installing new charging stations for e-vans in all our units. Additionally, IKEA Switzerland already relies on emission-free parcel delivery through service partners such as Quickpac and Swiss Post, reducing CO₂ emissions by 400 tons annually.

"Switching to zero-emission deliveries is a new experience for all of us and we are learning every day. We received a lot of positive feedback from our customers and service partners since the introduction of the first electric vehicles, which motivates us to continue the journey together with our partners."

Martin, Fulfilment Sourcing Manager,
IKEA Service Office

¹ As of November 2023, the updated goals have been submitted to SBTi for approval.



and how progress is measured. For actions taken on a global level (e.g. reducing our product footprint), check the IKEA and Ingka Sustainability Reports.

IKEA Switzerland is addressing climate change in its sphere of influence. Thus, IKEA Switzerland focuses on reducing scope 1 and 2 emissions as well as certain scope 3 categories (customer and co-worker commuting, business travel and waste). Based on the IKEA climate targets, yearly targets are defined for IKEA Switzerland. IKEA Switzerland's main climate-related actions focus on energy consumption, renewable energy, waste, and transportation:

- Generation of renewable energy on our roofs
- 100 % renewable electricity from IKEA owned wind turbines in Finland
- Replacement of heating systems and increasing renewable energy share

- Replacement of refrigerant systems
- Investments in energy consumption measurement and steering systems
- Improvement of energy efficiency
- Electric last mile and parcel deliveries together with our transportation partners
- Reduction of food waste in our stores and restaurants by measuring food waste with the WINNOW Tool and collaborating with Too Good To Go
- Reduction of operational waste

To foster positive impacts, we collaborate with stakeholders and encourage them to take action to combating climate change. One area relates to advocacy and partnerships. To advocate for business & climate friendly framework conditions in Switzerland we are an active member of the business association swisscleantech and our CSO/ CEO is joining the CEO4Climate initiative. We are also member of swissolar, Too Good

to Go/WAW Brands, National Agreement on food waste, and Swiss Energy Saving Alliance. Besides that, we aim to inspire the many to act by using our range of sustainable products, i.e., home solar. To learn more about these products, see the chapter healthy & sustainable living.

For IKEA Switzerland, the responsibilities to manage the topic climate change are clearly distributed. Accountable is the Country Sustainability Officer (CSO) and CEO, the Country Sustainability Manager is responsible for implementing the measures. The Country Expansion Forum is our governance body that takes decisions on climate-related real estate investment topics. The climate footprint goal is part of the Market Manager's, who are heads of the stores, performance evaluation. Finally, climate change is included in our risk assessment and related to several top risks.

Effectiveness of measures taken and main KPIs

To check whether the measures taken have a positive outcome, IKEA Switzerland introduced different KPIs. The most important data and KPIs must be reported monthly to the global organization. Internally, a monthly sustainability performance follow-up is shared including most of the below indicators and goals for each unit and location.

We calculate our total climate footprint on a yearly basis and check the reduction compared to previous years. The total climate footprint of IKEA Switzerland

decreased from 698 957 t CO₂e FY21 to 579 185 t CO₂e FY23 by 119 472 t CO₂e. Scope 1 and 2 emissions were reduced from 2107 t CO₂e FY16 to 756 t CO₂e to FY21, what is a reduction of 64 %. Thereby, the reduction by 197 t CO₂e between FY21 and FY23 was mainly driven by the exchange of heating systems to renewable energy, and less non-recycled waste. However, during FY21 and FY23 scope 2 emissions of our climate footprint slightly increased, due to increased district heating. Total scope 3 emissions were continuously decreased between FY21 and FY23.

Total energy consumption of IKEA Switzerland stayed stable over the last three financial years and was a bit more than 29 GWh in FY23. However, the energy intensity (kWh/m²) decreased from 94 in FY21 to 90.5 in FY23. The energy efficiency was improved, among others, by replacing kitchen appliances and installing LED lights.

Over the last three financial years, we used 100 % renewable electricity in our operations, of which a reasonable share is generated with our photovoltaic systems (PVs). The share that cannot be covered



by the PVs is covered by our wind turbines in Finland. Furthermore, we were able to further increase the share of renewable energy and fuels consumed for heating. **The current share of renewable energy is 96.4%.**

For FY22, we have set ourselves the goal to reduce food waste to 16g per portion. We

already achieved this in March 2022. In FY23 the amount of food waste per transaction was further reduced and 6.9% of home deliveries and 47% of parcel deliveries were made by emission-free vehicles. The first 20 electric vehicles for last mile deliveries were introduced in July 2023. We offer a total of 74 charging stations for our customers and co-workers at our locations.²



Big leap on food waste

In 2023, IKEA Switzerland served over 5.7 million customers through the IKEA food offering, prioritizing a significant reduction in food waste. Since 2022, IKEA CH has decreased production food waste by 5.4%, saving approximately 120431 million portions and preventing around 207.14 tonnes of CO₂e (in 2023). Implemented in all stores, the AI based "waste watcher tool" Winnow enables IKEA to identify waste sources and optimize systems effectively.

"Through Winnow AI, our in-house developed production plans, and the engagement of our amazing co-workers, in the last two years, we were able to reduce the food waste per cover by almost 40%."

Nicolò, IKEA Food Manager,
IKEA Grancia

² In addition, there are public chargers available in the shopping centre for IKEA St. Gallen visitors.

Resource use & circularity

Relevance and impacts

To produce furniture IKEA uses significant volumes of raw materials with a large environmental footprint. Since the brand's birth in 1943, IKEA's strong cost consciousness has learned IKEA to do more from less materials and to be mindful with resources. Today, this is more important than ever. Incorporating circular economy principles to minimize resource consumption and waste is a cornerstone of our sustainability strategy for 2030. It's a transformational change and impacts every aspect of what we do, from the materials we use and how we source them, to how we design our products, how and where we meet customers, what services we develop – and once products have reached the end of their life, how we keep those materials in the loop.

The topic resource use and circularity represent an opportunity for IKEA Switzerland to promote a circular economy, offering circular services and reducing operational waste. IKEA Switzerland generates different types of waste. Operational waste, for example, has a negative impact on the environment, especially through all non-recyclable materials. Some of this waste, especially unsorted waste, ends up in waste incineration with thermal utilization, leading to greenhouse gas (GHG) emissions. Besides operational waste, IKEA Switzerland is indirectly linked to the waste generated by customers throwing away furniture and packaging. The largest amount resources are consumed

when producing furniture, which happens before the furniture reaches IKEA Switzerland. Another important resource for IKEA is water, which is consumed to produce IKEA products and for operating the locations. However, in the stores of IKEA Switzerland, water consumption is not significant and related to sanitary use, cleaning and drinking water.

IKEA Switzerland's second-hand (Buyback) service has a positive impact on the resource use, as we prolong the life of the products. Furthermore, with our offer of spare parts and screws, we encourage customers to repair their furniture. For more information about our circular services, see Chapter Healthy & Sustainable Living.



Ambition

Our global ambition for 2030 is to decouple our growth from resource use. Inter IKEA Group is committed to only use responsibly sourced renewable or recycled materials and will design all products with circular capabilities. Regarding our operations, Ingka Group aims to minimise resource use and waste in line with circular economy principles – where resources are continually reused, regenerated, and recycled in a sustainable way.

We as IKEA Switzerland have the target to reduce our operational waste and strive to recycle 100% of waste generated in our operations by 2030. Furthermore, we constantly promote and further develop our circular services including the second-hand service (Buyback), spare parts service and removal service as well as our Second Chance Market. Finally, we aim to constantly improve our recycling rate and end-to-end solutions.

Management approach

Products

The material and design of IKEA products is crucial to minimise the resource use of our business. Inter IKEA Group is working to increase the use of recycled materials. For example, 17% of wood in products was from recycled sources in FY23 (FY22 15%) and the amount of recycled aluminium used in products has increased from 57% in FY22 to 77% in FY23. [See the IKEA Sustainability](#)

and Climate Reports FY23 for further information on materials, products and responsible sourcing.

Wood is the material most widely used in the IKEA range (based on purchasing value). In FY23, 97.8% (FY22: 99.9%) of total wood used in IKEA products was either FSC®-certified or recycled. A slight drop was caused by the closing of a few wood markets and global economic turbulence. 84% of IKEA's wood stems from Europe, with 0.3% coming from Switzerland (roundwood equivalent of 26,975 m³). [Find out more about the wood we use here and about the IKEA Forest Positive Agenda 2030 \[here\]\(#\)](#)

Services

To prolong the life of our products and to keep resources in use for longer, we

constantly develop our circular services (e.g., buyback service and spare parts and screws) and our Second Chance Market. See chapter “Healthy & sustainable living” for details of our services and solutions for circular living.

Developing end-to-end solutions

IKEA Switzerland is looking at how to improve its data and into end-to-end solutions to increase the recycling rate. We have been working to implement a recycling service for mattresses, in cooperation with the Swiss Mattress Alliance. Like the existing solution from RetourMatras in the Netherlands, our aim is to take back mattresses and repurpose the materials to be used again. Besides the mattresses recycling service, IKEA Switzerland is looking for solutions and technologies to reduce wood waste.

The recycling of wood is an important topic as wood is the main resource for the whole Ingka Group.

Reduce operational waste and water consumption

Our recovery department is dedicated to find ways to repair or reuse products that have been damaged in our store displays or returned by customers. In FY23, 90.3% of all products available in the Second Chance Market were resold and more than 629 641 products were given a second life (FY22: 637 597). Furthermore, most of our units have repackaging machines for products which were sent back by customers. These products can be repackaged in the stores and sold again, saving money and resources.

We have invested time and resources to train our co-workers to properly handle and sort waste. In 2023, we conducted a waste reduction challenge for all Swiss co-workers. The challenge lasted three months and we set up an internal blog where co-workers could share their ideas and get inspired. We received over 100 solutions, co-workers from all stores took part in the challenge, and many different functions contributed to the collection of ideas. We believe in the bottom-up approach and implemented operational solutions of our co-workers. For example, through the adoption of digital solutions like digital receipts and refund cards, we significantly decrease our reliance on cardboard, paper, and plastic.

To track progress, Facility Management collects waste data at unit level and tracks



the monthly progress for each Swiss unit. Next to internal stakeholders, as Facility Management, also external stakeholders are relevant to improve, such as communal recycling institutions, home furnishing consumers, academia in industrial design, second-hand markets, and local waste management providers. We have agreements (based on our IWAY standards) with all waste management providers to secure our expectations regarding recycling standards.

To reduce our water usage, we are collecting rainwater at our locations in Rothenburg and Spreitenbach. Furthermore, we help our



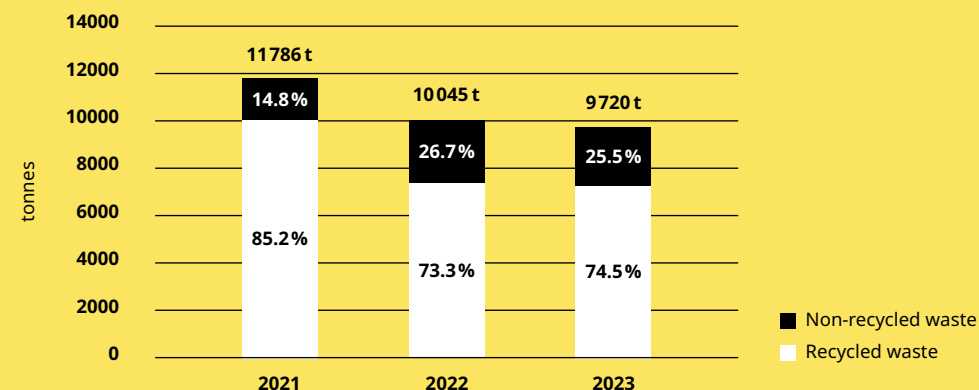
customers to save water with our products. For example, one of our mixer taps includes a cold start function. This can help to reduce energy and water use because customers don't have to run the tap when switching between cold and hot water. Moreover, we actively motivate our customers and co-workers to reduce their water consumption with our communication. In every toilet there is a sign on the flush and the water tabs to indicate how much water is used if you press right or left.

Effectiveness of measures taken and main KPIs

To measure progress and our circularity, we use different KPIs. For example, the Zero Waste KPI (reduction of non-recycled waste), share of waste going to recycling, total waste generated by our operations, number of buyback items and share of recovered products from potential waste products. We decreased our total amount of waste generated during the past years, by 3.2% in FY23 compared with FY22, and by 17.5% from FY21 (see graphic). Thereby, the share of hazardous waste is very low (below 1% of total waste generated). Most of the generated waste (over 70%) in FY22 and 23 was diverted from disposal and recycled. The other waste was directed to disposal, whereby most of the waste was sent to incineration (with energy recovery).

Total operational waste produced by 10 units (tonnes)

The drop between 2021 and 2022 can be explained by adapted internal waste reporting guidelines



Our Buyback service is going very well. In FY23, we had more than twice as many items as in FY21. Our Spare Parts Assembly service is being used more and more as well. Over the last 3 years, the number of top 10 spare parts orders has increased by over 400%. In FY23, among our top 10 spare parts there were 45967 pieces requested (in FY21 only 12460 pieces), with HOLD SHELF MLD being the most requested, which belongs to the product PAX, i.e. nearly 14000 PAX wardrobe owners have been able to extend the life of their product by ordering the PAX hold shelf spare parts. The number of recovered products decreases from 2021 to 2023. The reasons for that are various, including changing numbers of returns and less resources dedicated to recovery tasks.

Besides the generated waste, we also track our water consumption. We measure the water consumption of every unit. Between FY21 and FY23 the total water consumption increased. However, the water consumption per visitor decreased.

In the coming years to further make progress regarding circular economy we need to accelerate our circular transformation, including scaling up circular services, solutions, and products with partners, integrating circular principles into our business operations and business models, and accelerating the shift to a circular economy beyond our own business. Thereby, we want to significantly increase the volume of buyback items in the future.

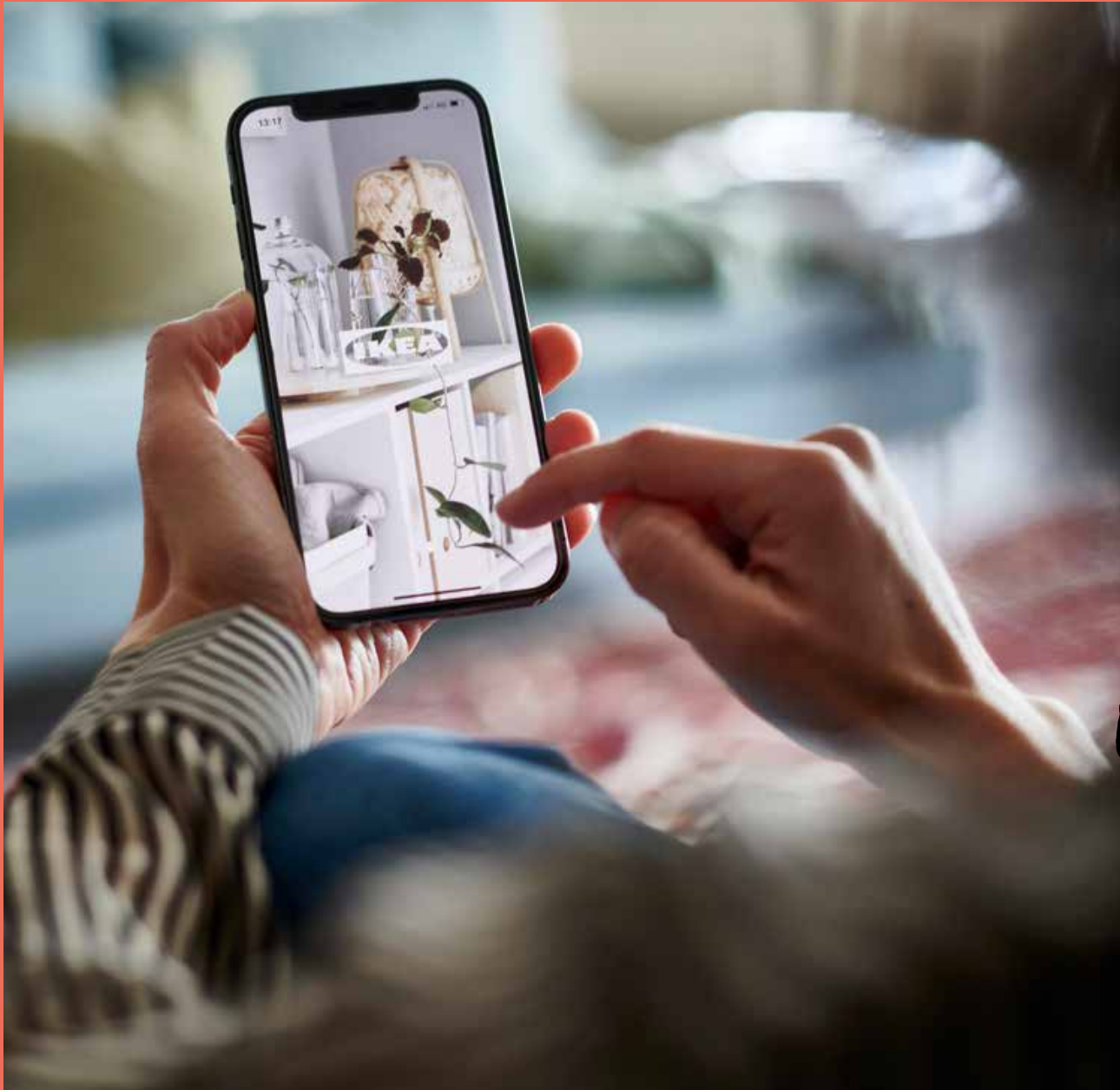


Celebrating our first IKEA Flea Market

IKEA Switzerland arranged in 2022 in all Swiss stores the very first "IKEA Flea Market" on its own parking lots. With this event, we wanted to give our IKEA Family members a platform to have their own stand and sell the treasures they have at home – whether they are from IKEA or not. For IKEA it is important to organize a day where everyone comes together to live circularity in an informal setting. Due to its popularity, the secondhand market was organized again in 2023 and continues to exist.

"It was great fun to turn our parking lot into a flea market. And we were amazed that up to 70 flea market spots were booked in no time. Many people came by and were bargaining all kind of secondhand products."

Natalie, commercial activity co-worker,
IKEA Rothenburg



Better company

We structure our business to ensure financial resilience and we reinvest profit to help us keep growing and improving. We run our business honestly and with integrity, meeting high ethical standards. Our governance is designed to ensure that IKEA Switzerland remains a well-managed, successful, purpose-led company.

Our material topics

➞ Ethical business conduct

Ethical business conduct

Relevance and impacts

Ethical business principles are the pre-condition to run a successful and sustainable business. The way we run our business, treat each other, and interact with our customers, visitors, suppliers, and the surrounding world, will always determine who we are and how the world perceives IKEA Switzerland and the IKEA brand. Therefore, we strive for business operations that are consistent with high ethical principles, ensuring fair tax pay and fair wages, anti-corruption, and anti-bribery. We apply these principles for our co-workers, customers and carry them into our value chain. Our internal Globescan Report 2023 makes clear that people in Switzerland prefer brands that pay a living wage and strongly expect IKEA to pay living wages to all co-workers and to ensure human rights in its operations and supply chain.

Ambition

At Ingka Group we act based on our IKEA culture and values and are guided by our vision to create a better everyday life for the many people. We want to run our business honestly and with integrity, meeting high ethical standards in our interactions with each other, our customers, visitors, suppliers, and the world around us. The following indicators help us at IKEA Switzerland to keep up with our ambition:

- All new co-workers complete the training on our Code of Conduct within a month of

joining and existing co-workers complete refresher trainings every year. We aim for 95 % completion of our Code of Conduct refresher trainings considering absenteeism.

- All co-workers in sensitive positions complete the Anti-Bribery & Corruption training during the onboarding and then every year.
- All new contracts with suppliers in the IWAY scope contain the IWAY Supplier Code of Conduct as an appendix.

Management approach

Code of Conduct

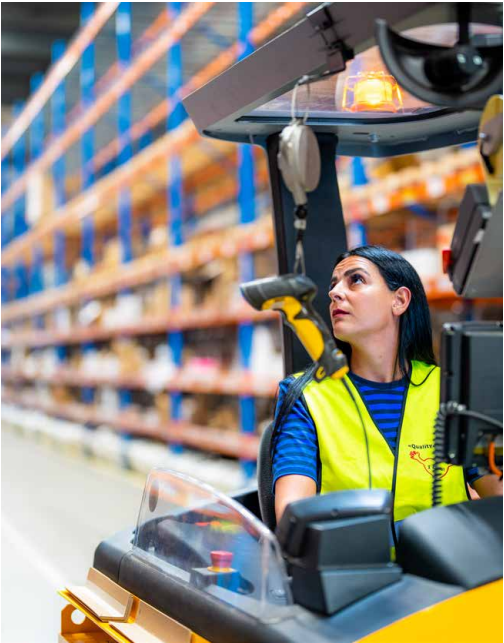
Our Ingka Group-wide Code of Conduct translates the IKEA key values of Togetherness, Caring for people and planet, Cost-consciousness, Simplicity, Renew and improve, Different with a meaning, Give and take responsibility and Lead by example into concrete, everyday behaviors.

At IKEA Switzerland, every new co-worker receives a mandatory training within the first 30 days to raise awareness for our culture and values and how they are translated into everyday behaviors. In our face-to-face Welcome Days, we train all new co-workers around Code of Conduct dilemmas. We provide refresher trainings for co-workers every year. The refresher training for the Code of Conduct is mandatory and organized centrally to reach all co-workers.

IWAY Supplier Code of Conduct

We choose to work with suppliers and service providers who share our values, uphold our standards, and seek to have a positive impact on people, communities, and the planet. Since more than 20 years, IWAY is the IKEA way of responsible procurement of products, services, materials, and components and is a complete sustainability system for working together with all suppliers throughout our value chain. Find more about the standard on our global website.

At IKEA Switzerland, we focus on the suppliers and service providers we have locally. To ensure awareness and compliance with the standard, we add the IWAY standard to our contracts, do IWAY reviews (audits) and train our co-workers. For co-workers



The IKEA Key Values

Togetherness

Caring for people and planet

Cost-consciousness

Simplicity

Renew and improve

Different with a meaning

Give and take responsibility

Lead by example

Ethical business conduct

involved in supplier management, regular e-learning trainings on the IWAY Code of Conduct are conducted.

We regularly conduct risk assessments of our suppliers. All new contracts with suppliers in the IWAY scope – according to

the risk mapping – contain the IWAY Code of Conduct as appendix. It has also been added to most contracts with existing suppliers. In FY22 and FY23, we completed IWAY reviews (audits) for high or critical risk suppliers in Switzerland. We found serious failures to comply with our IWAY Must Criteria in one

review. Consequently, this supplier was phased out. To keep up with our ambition, we need to invest in dedicated resources to conduct more audits and in an e-learning introduction training to all co-workers.

Anti-corruption & anti-bribery

At IKEA we have zero tolerance for any form of bribery or corruption. Corruption is not only illegal but can harm our customers and co-workers as well as IKEA Switzerland's reputation. Our Anti-Bribery and Corruption (ABC) Framework incorporates policies, training, incident management, internal controls, self-assessments, and compliance reviews to mitigate the risk of bribery and corruption. It is regularly reviewed and updated based on ABC risk assessments. We promote a culture of integrity so that any co-worker, regardless of their role, feels that they can report ABC related incidents without fear of retaliation. We investigate any reports relating to bribery and corruption and ensure that appropriate mitigating actions are taken.

At IKEA Switzerland, we rolled out an anti-bribery and corruption campaign to increase the awareness of all our co-workers during FY23. ABC is integrated into our business ethics programs and our values. It is an important part of our Code of Conduct training for all co-workers. In addition, we aim for all co-workers in sensitive roles (such as procurement or real estate) to complete more detailed training on our ABC framework.

Fair taxes pay

Ingka Group is fully committed to complying with relevant tax laws and regulations in all the jurisdictions in which we operate and where the value is created. The tax related key figures are reported in the yearly issued [Ingka Group Tax Report](#): Since 2022, Ingka Group is a signatory of the [b-team responsible tax principles](#).

Responsibilities

The responsibility for organizing and following up the Code of Conduct training lies with the Country People & Culture Manager. The Country IWAY Forum is a cross functional forum to enable alignment and successful implementation of the IWAY requirements in the country. The Anti-Bribery & Corruption and whistle-blower standards lie with the Country Business Risk & Compliance Manager. They are monitoring the participation in the training and initiating awareness campaigns.

Effectiveness of measures taken and main KPIs

2512 co-workers participated in the code of conduct refresher training in FY22 and 2829 in FY23. This results in a completion rate of approximately 88 %. In FY23 all our co-workers in sensitive positions completed the ABC training, which were 239 people in total.



APPENDIX

The financial years have the following time period:

FY21: September 1, 2020 – August 31, 2021

FY22: September 1, 2021 – August 31, 2022

FY23: September 1, 2022 – August 31, 2023

About IKEA Switzerland

Table 1: co-workers

Head count	FY21	FY22	FY23
Total number of co-workers	3347	3283	3352
Thereof male	1534	1487	1525
Thereof female	1813	1796	1827
Total number of permanent co-workers	3000	3064	3120
Thereof male	1358	1376	1407
Thereof female	1642	1688	1713
Total number of temporary co-workers	347	219	232
Thereof male	176	111	118
Thereof female	171	108	114
Total number of full-time co-workers	1712	1701	1767
Thereof male	1047	1038	1081
Thereof female	665	663	686
Total number of part-time co-workers	1635	1582	1585
Thereof male	487	449	444
Thereof female	1148	1133	1141

All the numbers are reported in head count at the end of the specific financial year (August 31). Non-guaranteed hours co-workers are not applicable for IKEA Switzerland.

Table 2: Workers who are not co-workers

Head count	FY21	FY22	FY23
Total number of workers who are not co-workers	450	285	335

These numbers represent the total missions during the specific calendar year from our main temporary supplier. Those missions can vary in workload, duration and may be performed by the same co-worker in case of re-hiring. Co-workers from other temporary suppliers, freelancers, third party co-workers or contractors are not included. The fluctuation between 2021 and 2022 can be explained by the COVID-19 pandemic.

Table 3: New co-worker hires and co-worker turnover

	FY21	FY22	FY23
Total number co-workers during the reporting period	3347	3283	3352
Rate of new co-worker hires	13%	16%	18%
Rate of new co-worker hires under 30 years old	26%	35%	42%
Rate of new co-worker hires 30 to 50 years old	10%	11%	12%
Rate of new co-worker hires over 50 years old	4%	6%	5%
Rate of co-worker turnover	15%	14%	16%
Rate of co-worker turnover under 30 years old	29%	27%	31%
Rate of co-worker turnover 30 to 50 years old	10%	10%	12%
Rate of co-worker turnover over 50 years old	10%	8%	11%
Total number of female co-workers	1813	1796	1827
Rate of new female hires	12%	15%	17%
Rate of female co-worker turnover	14%	12%	15%
Total number of male co-worker	1534	1487	1525
Rate of new male hires	15%	17%	19%
Rate of male co-worker turnover	17%	16%	17%

Table 4: Direct economic value generated and distributed

	FY21	FY22	FY23
Direct economic value generated: revenues CHF	1226 813 000	1164 181 000	1282 653 000

Healthy & sustainable living

Table 1: Resell indicators

	FY21	FY22	FY23
Rate of used furniture we resold again	73 %	91.6 %	90.3 %

Table 2: Food indicators

	FY21	FY22	FY23
Share of plant-based meals offered	-	32.6	34.2

We measure hot snacks in the bistro, hot meals in the restaurant and products in the Swedish Food Market range.

Table 3: Clean Energy indicators

	FY21	FY22	FY23
Number of sold solar systems	148	144	101

Community impact

Table 1: Total number of participants in integration programs.

	FY21	FY22	FY23
Number of participants	24	40	58
Scope of program	Pre-apprenticeship	Pre-apprenticeship	Pre-apprenticeship
		Integration	Integration
		Internship	Internship
			Ready to perform

Equality, diversity & inclusion

Table 1: Diversity of governance bodies and co-workers

	FY21	FY22	FY23
Total individuals within IKEA Switzerland's governance bodies	4	4	4
Percentage female individuals	50 %	50 %	50 %
Percentage individuals 30 to 50 years old	25 %	25 %	25 %
Percentage individuals over 50 years old	75 %	75 %	75 %
Total number of co-workers on contract level: co-worker	3347	3283	3352
Percentage of female co-workers	54 %	55 %	55 %
Percentage of male co-workers	46 %	45 %	45 %
Percentage of co-workers under 30 years old	27 %	24 %	24 %
Percentage of co-workers 30 to 50 years old	55 %	57 %	57 %
Percentage of co-workers over 50 years old	18 %	19 %	19 %
Total number of co-workers on contract level: Teamleader / Specialist	498	555	586
Percentage of female co-workers	51 %	51 %	50 %
Percentage of male co-workers	49 %	49 %	50 %
Percentage of co-workers under 30 years old	16 %	12 %	12 %
Percentage of co-workers 30 to 50 years old	71 %	74 %	73 %
Percentage of co-workers over 50 years old	12 %	14 %	14 %
Total number of co-workers on contract level: Department Head / Sen Specialist	201	205	219
Percentage of female co-workers	41 %	41 %	44 %
Percentage of male co-workers	59 %	59 %	56 %
Percentage of co-workers under 30 years old	3 %	3 %	3 %
Percentage of co-workers 30 to 50 years old	76 %	75 %	75 %
Percentage of co-workers over 50 years old	21 %	22 %	21 %
Total number of co-workers on contract level: Top Management	22	21	24
Percentage of female co-workers	55 %	52 %	50 %
Percentage of male co-workers	45 %	48 %	50 %
Percentage of co-workers 30 to 50 years old	59 %	57 %	58 %
Percentage of co-workers over 50 years old	41 %	43 %	42 %

Table 2: Ratio of basic salary and remuneration of women to men

	FY21	FY22	FY23
Co-worker	1.01	1.02	1.01
Teamleader / Specialist	1.02	1.02	1.02
Department Head / Senior Specialist	0.97	0.95	0.95
Top management	1.05	0.91	0.95

Skill development

Table 1: Average training hours per year per co-worker

	FY21	FY22	FY23
All co-workers	14.00	13.77	15.85
Female co-workers	14.03	13.30	14.76
Male co-workers	13.97	14.33	17.17
Co-workers of category 1 – leading myself	12.69	12.28	15.82
Co-workers of category 2 – leading others	22.03	20.50	15.97
Co-workers of category 3 – leading leaders or matrix partners	22.16	20.52	15.97

Table 2: Percentage of co-workers receiving regular performance and career development reviews

	FY21	FY22	FY23
All co-workers	78 %	82 %	82 %
Female co-workers	77 %	82 %	82 %
Male co-workers	79 %	82 %	82 %
Co-workers of category 1 – leading myself	76 %	81 %	82 %
Co-workers of category 2 – leading others	86 %	89 %	78 %
Co-workers of category 3 – leading leaders or matrix partners	94 %	94 %	91 %

Climate change

Table 1: Energy consumption within the organization

[kWh]	FY21	FY22	FY23
Total fuel consumption within the organization from non-renewable sources	2357738	1048428	811355
Thereof total consumption of natural gas	2321178	966372	754075
Thereof total consumption of burning oil	1512	12957	15590
Thereof total consumption of diesel for emergency generator	35048	69100	41691
Total fuel consumption within the organization from renewable sources	3641654	3342557	3439190
Thereof total consumption of biogas	0	1060625	1141025
Thereof total consumption of biomass (wood based)	3641654	2281932	2298165
Total electricity consumption	23567326	24611544	23314573
Total district heating and cooling consumption	666773	1832458	1687013
Total electricity sold	5493730	6193044	5226093
Total energy consumption within the organization	30233490	30834987	29252132

Apart from district cooling, we do not consume any cooling, as it is part of electricity consumption, and we do not consume steam. We do not sell heating, cooling, and steam. Total heating consumption only includes heating by natural gas, district heating and biomass, the consumption for heating based on electricity is included in electricity consumption.

Table 2: Energy intensity

[kWh/m2]	FY21	FY22	FY23
Energy intensity ratio for IKEA Switzerland	92.1	95.6	90.6

All consumed energy within our organisation is included in the ratio.

Table 3: Reduction of energy consumption

kWh	FY21	FY22	FY23
Amount of reduction in energy consumption achieved as a direct result of conservation and efficiency initiatives	683292	601497	-1582855

The numbers represent total energy consumption reduction from all types of energy. For the calculation of the reduction always the previous year is used.

Table 4: Renewable electricity and energy

Renewable electricity and energy (%)	FY21	FY22	FY23
Share of renewable electricity consumed on site	100	100	100
Share of renewable district heating and cooling consumed on site	5.5	79.9	85.6
Share of renewable fuels consumed on site	60.7	76.1	80.9
Share of renewable energy consumed	90.1	95.4	96.4

Table 5: Generation of photovoltaic electricity

Photovoltaic electricity - Generation [kWh]	FY21	FY22	FY23
Total amount	5 854 642	7 234 838	6 139 944

Table 6: Food waste reduction

Reduction of food waste [g/transaction]	FY21	FY22	FY23
Food waste per transaction (source: Winnow)	n.A.	9.88	8.21
Food waste (kg) (source: Winnow)	n.a.	50 903	48 172

Table 7: Direct (scope 1) GHG emissions

[t CO ₂ eq]	FY21	FY22	FY23
Absolute scope 1 GHG emissions	846	544	630
Absolute biogenic CO ₂ emissions	1288	1018	1032

Base year 2016: 1129t CO₂e. For specifications regarding used standards, methodologies, and calculation tools, please refer to the Ingka Sustainability Report FY23, page 100.

Table 8: Energy indirect (scope 2) GHG emissions

[t CO ₂ eq]	FY21	FY22	FY23
Absolute market-based scope 2 GHG emissions	107	137	126

Base year 2016: 978t CO₂e. We do not calculate location-based scope 2 emissions. For specifications regarding used standards, methodologies, and calculation tools, please refer to the Ingka Sustainability Report 2023, page 100.

Table 9: Other indirect (scope 3) GHG emissions

[t CO ₂ eq]	FY21	FY22	FY23
Absolute scope 3 GHG emissions full scope, extrapolated for FY21-22	698 004	661 114	578 429
Absolute scope 3 GHG emissions, measured part on country level (old scope)	410	370	390

The calculation of scope 3 emissions has changed in FY23. Before, we did not calculate most of the categories on country level. Therefore, the FY21 and FY22 numbers for the full scope are extrapolated. The reporting for many Scope 3 categories is still based on models instead of exact measurements. Where possible, we use activity-based data, for example travelled kilometres, to calculate emissions. If no activity-based data is available, we use other data, for example spent, to estimate our scope 3 emissions. We aim to continuously improve the completeness and accuracy of our scope 3 emission reporting. For specifications regarding used standards, methodologies, and calculation tools, please refer to the Ingka Sustainability Report 2023, page 100-103.

Table 10: Reduction climate footprint

Difference FY21 - FY23 (in tCO ₂ e)	
Scope 1	-216
Scope 2	19
Scope 3 full scope	-119 575
Old scope 3 (comparable)*	-21
Total (comparable)*	-218

* In the past years we only included the following categories into scope 3 (on country level, it has been calculated on a global level before): Fuel and energy related activities, operational waste, downstream leased assets.

Resource use & circularity

Table 1: Water consumption

[m3]	FY21	FY22	FY23
Total water consumption from all areas	61 584	78 253	75 614

We do not consume water from areas with water stress.

Table 2: Waste generated in tons

[t]	FY21	FY22	FY23
Total waste generated	11 786	10 044.92	9 720.10
Thereof hazardous waste	3.44	5.82	8.25
Thereof non-hazardous waste	1 371.99	1 038.39	908.48

Table 3: Waste diverted from disposal

[t]	FY21	FY22	FY23
Total weight of waste diverted from disposal	n.a.	7 358.83	7 248.79
Thereof hazardous waste	n.a.	0.83	0.79
Thereof weight of hazardous waste for preparation for reuse	n.a.	0	0
Thereof weight of hazardous waste for recycling	n.a.	0.83	0.79
Thereof non-hazardous waste	n.a.	7 358	7 248
Thereof weight of non-hazardous waste for preparation for reuse	n.a.	0	0
Thereof weight of non-hazardous waste for recycling	n.a.	7 358	7 248

Table 4: Waste directed to disposal

[t]	FY21	FY22	FY23
Total weight of waste directed to disposal	n.a.	2 686.33	2 475.33
Thereof hazardous waste	n.a.	4.99	7.45
Thereof weight of hazardous waste for incineration (with energy recovery)	n.a.	1.42	4.19
Thereof weight of hazardous waste for landfilling	n.a.	0	3.26
Thereof weight of hazardous waste for other disposal operations	n.a.	3.58	0
Thereof non-hazardous waste	n.a.	2 681.34	2 468.33
Thereof weight of non-hazardous waste for incineration (with energy recovery)	n.a.	1 981.72	1 863.39
Thereof weight of non-hazardous waste for incineration (without energy recovery)	n.a.	0	83.3
Thereof weight of non-hazardous waste for other disposal operations	n.a.	11.3	10.7

Table 5: Spare parts assembly

Number of Top 10 spare parts [#]	FY21	FY22	FY23
Number of top 10 spare parts	12 460	30 905	45 967

Table 6: Recovery

Number of recovered products [#]	FY21	FY22	FY23
Number of recovered products	151 496	109 446	108 040

Table 7: Buyback

Number of Buyback items [#]	FY21	FY22	FY23
Number of buyback items	9 200	15 400	19 200

Table 8: Recycling rate

[%]	FY21	FY22	FY23
Recycling rate	85.2	73.3	74.5

The drop between FY21 and FY22 can be explained by adapted internal waste reporting guidelines.

Ethical business conduct

Table 1: Communication and training about anti-corruption policies and procedures

	FY21	FY22	FY23
Total number of governance body members (Country Management)	10	10	10
Percentage of governance body members that IKEA Switzerland's anti-corruption policies and procedures have been communicated to	100 %	100 %	100 %
Percentage of governance body members that have received training on anti-corruption	100 %	100 %	100 %
Total number of co-workers	3347	3283	3352
Percentage of co-workers that IKEA Switzerland's anti-corruption policies and procedures have been communicated to	5 %	10 %	9 %
Percentage of co-workers that have received training on anti-corruption	5 %	10 %	9 %
Total number of co-workers in sensitive positions	156	329	293
Percentage of co-workers in sensitive positions that IKEA Switzerland's anti-corruption policies and procedures have been communicated to	100 %	100 %	100 %
Percentage of co-workers in sensitive positions that have received training on anti-corruption	100 %	100 %	100 %

GRI content index

Statement of use	IKEA AG has reported with reference to the GRI Standards for the period September 1, 2021 to August 31, 2023.
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GRI 1 used	GRI 1: Foundation 2021
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GRI Standard / Other source	Disclosure	Location	Omissions and additional information
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General disclosures

GRI 2: General Disclosures	The organization and its reporting practices	
	2-1 Organizational details	p. 7
	2-2 Entities included in the organization's sustainability reporting	p. 14
	2-3 Reporting period, frequency and contact point	p. 14
	2-4 Restatement of information	p. 14
	2-5 External assurance	p. 14

GRI 2: General Disclosures	Activities and workers	
	2-6 Activities, value chain and other business relationships	p. 7-8
	2-7 Employees	p. 7-8 & p. 41
	2-8 Workers who are not employees	p. 8 & p. 41

GRI 2: General Disclosures	Governance	
	2-9 Governance structure and composition	p. 11-12
	2-10 Nomination and selection of the highest governance body	p. 12
	2-11 Chair of the highest governance body	p. 12
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 11-12
	2-13 Delegation of responsibility for managing impacts	p. 11-12
	2-14 Role of the highest governance body in sustainability reporting	p. 12
	2-15 Conflicts of interest	p. 12-13
	2-16 Communication of critical concerns	p. 13
	2-17 Collective knowledge of the highest governance body	p. 12

Zwischen 2-22 und 2-25 bitte GRI 2-23 einfügen:

GRI Standard / Other source	Disclosure	Location	Omissions and additional information
	Strategy, policies and practices		
GRI 2: General Disclosures	2-22 Statement on sustainable development strategy	p. 3-4	Ingka Sustainability Report p. 98
	2-23 Policy commitments	p. 24, 32	
	2-25 Process to remediate negative impacts	p. 11, 13	
	2-26 Mechanisms for seeking advice and raising concerns	p. 13	
	2-28 Membership associations	p. 13	
	Stakeholder engagement		
GRI 2: General Disclosures	2-29 Approach to stakeholder engagement	p. 12-13	
	2-30 Collective bargaining agreements	p. 8	
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 6	
	3-2 List of material topics	p. 6	
	Climate change		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 32-34	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p. 43	
	302-3 Energy intensity	p. 43	
	302-4 Reduction of energy consumption	p. 43	
GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions	p. 44	
	305-2 Energy indirect (scope 2) GHG emissions	p. 44	
	305-3 Other indirect (scope 3) GHG emissions	p. 44	
	Renewable electricity and energy	p. 44	
Own indicator	Generation of photovoltaic electricity	p. 44	
Own indicator	Food waste reduction	p. 44	
Own indicator	Reduction of climate footprint	p. 44	

GRI Standard / Other source	Disclosure	Location	Omissions and additional information
	Community impact		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 20-22	
Own indicator	Total number of participants in integration programs	p. 42	
	Equality, diversity & inclusion		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 23-25	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 8, 41	a. and b. Information unavailable / incomplete: The split into gender and age group is due to incomplete data not possible.
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and co-workers	p. 42	
	405-2 Ratio of basic salary and remuneration of women to men	p. 43	
	Ethical business conduct		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 39-40	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	p. 46	Information unavailable/incomplete: The number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to is not collected.
GRI 207: Tax 2019	207-1 Approach to tax	p. 40	
	Health, safety & wellbeing		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 26-28	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 26-28	
	403-2 Hazard identification, risk assessment, and incident investigation	p. 26-28	
	403-3 Occupational health services	p. 26-28	
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 26-28	
	403-5 Worker training on occupational health and safety	p. 26-28	
	403-6 Promotion of worker health	p. 26-28	

GRI Standard / Other source	Disclosure	Location	Omissions and additional information
	Healthy & sustainable living		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 16-18	
Own indicator	Clean Energy	p. 42	
Own indicator	Food	p. 42	
Own indicator	Resell	p. 42	
	Resource use & circularity		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 35-37	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p. 35-37	
	303-5 Water consumption	p. 45	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p. 35	
	306-2 Management of significant waste-related impacts	p. 35-37	
	306-3 Waste generated	p. 45	
	306-4 Waste diverted from disposal	p. 45	
	306-5 Waste directed to disposal	p. 45	
Own indicator	Spare Parts Assembly	p. 45	
Own indicator	Recovery	p. 45	
Own indicator	Buyback	p. 45	
Own indicator	Recycling Rate	p. 46	
	Skill development		
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29-30	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per co-worker	p. 43	
	404-2 Programs for upgrading co-worker skills and transition assistance programs	p. 29-30	
	404-3 Percentage of co-workers receiving regular performance and career development reviews	p. 43	
Own indicator	Refugee Programs	p. 20-22	