

# INGKA INVESTMENTS MANAGEMENT SRL

## TENDER BOOK

on the purchase of forest management recertification services

### Definitions

**Beneficiary** - Ingka Investments Management SRL, holder of the forest management certificate (see link: [Forest certification - Ingka](#)), beneficiary of the services delivered by the Provider and the holder of the future certificate.

**Provider** - certification body accredited for granting certification based on the recognition of compliance with the applicable Standard, on the basis of which the Beneficiary holds the forest management certificate.

**Certification** - procedure by which a third party gives written assurance that a product, process or service complies with certain specified requirements.

**Forest Management Certification (forestry certification or forest certification)** - assessment procedure whereby an accredited certification body certifies that the forest management practiced fulfils the requirements of a forest certification standard.

**Recertification** - action by which the forest management is reassessed, before the expiration of the certificate, in order to extend the certification status, namely aiming to obtain a new certificate.

**Certification Standard** - a set of principles and criteria specific to the certification system.

**Assessment Report** - document prepared by the Provider and approved by the Beneficiary, which presents the conclusions of the activities carried out during the certification process and which is the basis for making payments to the Provider.

### Object and purpose of the services agreement

The object matter of the services agreement is the purchase of **forest management recertification services** by Ingka Investments Management SRL **in accordance with the Standard for which the beneficiary holds the Forest Management Certificate**. The duration of the agreement shall be of at least 5 years, starting from the date of signing the agreement and until the expiration of the future certificate.

The Provider shall assess the Beneficiary's forest management in order to determine if the required Certification Standards are being observed and in case of confirmation of such compliance it shall issue the Certificate. The assessment shall continue throughout the validity of the certificate issued.

For information on the forest management certificate held by Ingka Investments Management SRL and for information on the areas included in the certification please access the links [Forest certification - Ingka](#) and/or <https://info.fsc.org/>. Throughout the duration of the agreement, the area included in the certification may be modified by the inclusion of new areas or the exclusion of areas (in case of disputes or in case of change of ownership) and/or based on changes in the limits resulting from measurements.

## **Requirements for the forest management recertification services**

The Provider shall carry out the recertification audit, shall draft the audit report and shall issue the certificate by 30.06.2026.

The audit reports drafted by the Provider (concerning the recertification and the annual surveillances) shall be submitted to the Beneficiary before their publication, giving the Beneficiary the opportunity to formulate remarks and comments on these reports.

The financial offer shall be detailed in stages: recertification audit, annual surveillances, and separately the AAF (Annual Administration Fee) on the certified area. The payment of the AAF shall be made to the Provider, based on the policies that regulate this type of expenses, and the Provider shall transfer the related amounts to the certification system. All costs related to the implementation of the agreement for the entire period of validity of the certificate, such as expenses for administrative/secretarial staff, translators, local specialists, communications, office equipment, transport, accommodation, meals, etc., shall be included in the offered rates by the Bidder.

The financial offer shall be accompanied by:

- detailed presentation of the working methodology for the provision of the services mentioned in this tender book, taking into account its requirements;
- time schedule provided for the performance of activities and tasks;
- presentation of the expertise relevant to the purpose of the agreement (summary on the international market and in detail on the Romanian market) and presentation of the team of auditors.

## **Qualification criteria**

The Bidder must be a certification body accredited for granting certification based on the recognition of compliance with the applicable Standard, on the basis of which the Beneficiary holds the forest management certificate.

The Bidder must have experience relevant to the purpose of the agreement - at least one customer in Romania, with continuity in forest management certification for the period between the main certification audit and the recertification audit.

## **Award criteria**

The Bidder who submits the most advantageous offer in terms of price, technical aspects and relevant experience shall be declared the winner. The Beneficiary reserves the right to renegotiate the price with the Provider whose offer is declared to be the most advantageous in terms of the above criteria.

## **General considerations**

The financial offer, the technical offer, presentation of the expertise and the presentation of team of auditors shall be sent by email to the addresses [bogdan.banica@ingka.com](mailto:bogdan.banica@ingka.com) and [costel.raducan@igka.com](mailto:costel.raducan@igka.com) by March 09, 2026. The offer shall be written in Romanian.

Ingka Investments Management SRL, in capacity of Beneficiary, following the award procedure, shall conclude the services agreement with the Bidder whose offer was declared as winner.

The procedure shall be finalised by signing the agreement with the Bidder whose offer was declared as winner, not later than April 15 2026. The Beneficiary shall inform the bidders with unsuccessful offers about the finalisation of the award procedure within 10 days from signing the agreement, but not later than April 25 2026.

### **Reception and Payment**

The payment of the services shall be done by virtue of the agreement, after the assessment report drafted by the Provider is published and received by the Beneficiary, based on an invoice issued by the Provider. The payment shall be done within 30 days of receipt of the invoice.

### **Clarifications**

The requests for clarification concerning this procedure shall be sent by e-mail to the addresses [bogdan.banica@ingka.com](mailto:bogdan.banica@ingka.com) and [costel.raducan@ingka.com](mailto:costel.raducan@ingka.com).

The deadline for submitting requests for clarification is Feb. 24 2026, 4 p.m. EET.

The deadline for submitting the answer to the request for clarification is March 02 2026, 4 p.m. EET.

By submitting the offer, you acknowledge and consent in the GDPR Information Notice available at the link [Politica GDPR - Ingka](#) and Ingka Group Business Ethics – Anexa 1 to these Terms of Reference.

### **Beneficiary:**

**INGKA INVESTMENTS MANAGEMENT SRL**

## ANEXX 1

### Ingka Group Business Ethics

Dear business partner!

We would like to ask your attention for the guiding principles regarding business ethics we require our business partners to follow. They are also applicable to any party that performs services for or on behalf of the business partner. It is mandatory for everyone who has a contract with a company in the group of companies ultimately owned by Ingka Holding B.V. (the Ingka Group).

At the Ingka Group we are guided and inspired by our vision "to create a better everyday life for the many people", our business idea and our values. Together they describe and promote a long-term view on doing good business, help create a high degree of trust and build solid and sustainable relationships.

We put high expectations on ourselves to perform our business in an honest, open and ethical way. These expectations are also shared by our customers, business partners and society in general. Bribery and corruption are contradictory to the objective of doing good business. They damage the confidence our co-workers, suppliers, customers and other stakeholders have in the Ingka Group and in the IKEA brand. Furthermore, bribery and corruption undermine the rule of law, distort markets, and deny the many people their rightful share of resources. Therefore, we do not accept bribery and corruption in any form.

We define 'bribery' as the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, favours, etc.). By 'corruption' we mean the abuse of entrusted power for private gain. Examples include bribery, extortion, embezzlement and favouritism, either in the public or private domain.

The standpoints we would like your attention for are:

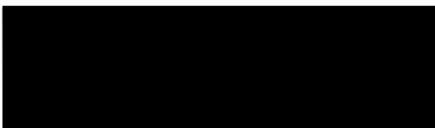
- The Ingka Group has a zero tolerance towards bribery and corruption in any form;
- The Ingka Group does not allow any form of facilitation payments;
- No one, co-worker or business partner, acting on behalf of the Ingka Group or with whom the Ingka Group has a relation (including suppliers, vendors and contractors) may directly or indirectly, offer, promise, give, accept or solicit bribes and corrupt payments of any kind or anything that could be perceived as such;
- The Ingka Group co-workers do not offer or accept gifts and hospitality. However, it is recognised that the rare acceptance or offer of token gifts may be a legitimate contribution to building or maintaining good business relationships when done in a transparent way;
- Conflicts of interest must be avoided and (potential) conflicts of interest need to be reported and acted on transparently. A conflict of interest occurs when an individual's private interest in any way interferes – or even appears to interfere – with the interests of the Ingka Group;
- The Ingka Group does not engage or enter into business directly or indirectly with sanctioned parties, including but not limited to the Office of Foreign Assets Control (OFAC), United Nations and the European Union sanctions list;
- The Ingka Group refrains from transactions, which directly or indirectly, involve money laundering.

You are requested to inform all your co-workers and any party that performs services for or on behalf of your company involved in the business with the Ingka Group, about the content of this message to ensure their compliance with these principles. If your company has a code or policy on business ethics which is related to the content of this document, you are welcome to share this with us.

Throughout the course of our future relationship, we urge you as our business partner to inform the Ingka Group, locally or centrally, of any attempt or request from any Ingka Group co-workers to get or offer inappropriate benefits.

Trust and honesty are cornerstones of our culture, however we reserve the right to enquire or investigate in case of suspicion of corruption.

Thank you very much and looking forward to working with you!

  
Jesper Brodin  
Managing Director Ingka Holding B.V.

  
Juvencio Maeztu  
Managing Director Ingka Holding B.V.