

**GENERAL TERMS AND CONDITIONS FOR INTERNATIONAL SALES
BY INTER IKEA SYSTEMS B.V.**

NOVEMBER 2020

1. DEFINITIONS

In these Terms, the following terms will have the following meanings:

Agreement: any agreement, arrangement, order, contract, commitment or understanding, whether written or oral, between Inter IKEA and the Buyer relating to sales and/or deliveries by Inter IKEA of Products to Buyers;

Buyer: the person or entity with a 'Ship To' address outside of the Netherlands to which the offer of Inter IKEA is addressed, with whom Inter IKEA has entered into an Agreement or on behalf of which the transaction is/has been performed;

Consumer: a Buyer who is a natural person not acting in the course of their professional practice or business;

Delivery: the Products are delivered to the Buyer under the applicable Incoterm as set out in clause 5.1 of these Terms;

Inter IKEA: Inter IKEA Systems B.V., having its registered office at Olof Palmestraat 1, 2616 LN Delft, the Netherlands, Trade Register (KvK) number 27232886;

Place: the agreed place of delivery (including a quay, container yard, warehouse, transport hub, or other address) as specified by the Buyer;

Products: furniture and furnishings for interior and exterior decorating and related products that are included in the IKEA product range and sold under the IKEA retail system; and

Terms: These General Terms and Conditions for International Sales of Inter IKEA Systems B.V.

2. SCOPE

2.1 These Terms apply to all Agreements, sales and/or deliveries by Inter IKEA (and to all offers and negotiations for the same) of Products to Buyers.

2.2 The applicability of any general terms and conditions of the Buyer is expressly excluded.

2.3 Deviations from or supplements to these Terms only apply if both parties have confirmed these deviation(s) or supplement(s) in writing.

2.4 If a competent court or forum rules that any provision of these Terms is inapplicable or contrary to public order or the law, only the provision concerned will be considered not to have been written, while the remainder of these Terms will remain in full effect.

2.5 By placing an order, the Buyer acknowledges and agrees that the Products will exclusively be used by, or under authorization of, the Buyer, in the country as designated on the invoice. The Buyer is not authorized to resell the Products for commercial or other purposes.

2.6 Inter IKEA may, at any time and at its sole discretion, amend these Terms without notice to the Buyer. Any amendments will become effective immediately upon the publication thereof on <https://about.ikea.com/en/contact/how-to-buy-ikea-products-from-a-different-country>. Any such

amendment will not apply to an order that was confirmed by Inter IKEA in writing in accordance with clause 3.4, before the date on which the applicable amendment became effective.

3. OFFERS AND ORDERS

- 3.1 All offers made by Inter IKEA, including in official price lists, circulars, advertisements, emails, order confirmations or letters, or wherever else published, or however else made, are non-binding at all times and may be withdrawn by Inter IKEA even if they include a deadline for acceptance.
- 3.2 All orders placed by the Buyer, including verbal orders or acceptances of offers, are irrevocable. If the Buyer wishes to cancel an order it will reimburse Inter IKEA for at least 10% of the total amount of the purchase order for the costs incurred by Inter IKEA in connection with the fulfilment of the order, including for labour, administrative activities and storage.
- 3.3 All offers made by Inter IKEA apply for the term stated in the offer. If no term is stated, the offer is valid for 30 days.
- 3.4 An order will only be binding on Inter IKEA if:
 - 3.4.1 the Buyer provides Inter IKEA with a written order, within the offer validity period stated in clause 3.3, in which the Buyer accepts the offer; and
 - 3.4.2 Inter IKEA confirms to the Buyer in writing that it will commence with the fulfilment of the order.
- 3.5 An order placed by the Buyer that deviates from the offer will be deemed a request for a new offer.
- 3.6 All orders for Products are subject to the availability of those Products. Inter IKEA will inform the Buyer as soon as possible after receiving the Buyer's order if, for any reason, the Products the Buyer has ordered are not available or are subject to any delay. If Inter IKEA is unable to supply the Buyer with a Product, Inter IKEA will inform the Buyer of this by email and Inter IKEA will not process the order. If the Buyer has already paid for the Product Inter IKEA will refund the Buyer the full amount.
- 3.7 Verbal commitments by or with its personnel do not bind Inter IKEA unless Inter IKEA has explicitly confirmed these in writing.

4. PRICE

- 4.1 Unless stated otherwise in the offer, Product prices are:
 - 4.1.1 exclusive of VAT;
 - 4.1.2 exclusive of import and export duties and any other levies by the authorities;
 - 4.1.3 exclusive of costs for packing, loading, transport, unloading, insurance, installation, and assembly;
 - 4.1.4 exclusive of any disposal charges; and
 - 4.1.5 exclusive of environmental levies or environmental surcharges that are or have been imposed by the authorities.
- 4.2 The prices are based on the Dutch prices of the Products at the time of the offer by Inter IKEA. These prices may change before the date of invoicing of the Products by Inter IKEA. The Buyer accepts and agrees that Inter IKEA charges the prices that apply at the time of invoicing.

4.3 The costs in connection with transport and delivery of the Products will be specified separately in the offer.

4.4 Unless expressly stated otherwise, all prices are expressed in Euros. If a price is expressed in a foreign currency and the counter-value is expressed in Euros, such counter-value will be approximate only.

5. DELIVERY, TRANSPORT AND TRANSFER OF TITLE

5.1 Unless otherwise indicated by Inter IKEA, for Products shipped by Inter IKEA the following will apply:

5.1.1 the risk and title in the Products will pass from Inter IKEA to the Buyer at Delivery;

5.1.2 the costs of the carriage and the insurance of the Products, including if such carriage and insurance has been arranged by Inter IKEA, will be borne by the Buyer;

5.1.3 the Buyer will be fully and solely responsible for clearing the Products for import and for payment of any applicable local taxes or import duties;

5.1.4 the Buyer will obtain at its own risk and expense any import license or other official authorization and carry out all customs formalities for the importation of the Products and, where necessary, for their transit through another country;

5.2 Unless chosen otherwise by Inter IKEA, all deliveries to a Buyer with a 'Ship To' address outside of the Netherlands will be made pursuant to the following term (Incoterms 2020): 'Delivered At Place Unloaded' (DPU), which means:

5.2.1 Inter IKEA will clear the Products for export;

5.2.2 delivery of the Product to the Buyer is deemed to take place as soon as the Products are unloaded at the Place;

5.2.3 the Buyer must indicate the exact location of the Place at the time of the Order;

5.2.4 Inter IKEA will arrange, on usual terms, for the carriage of the Products to the Place by the usual route in a waterway, seagoing or overland vessel (as appropriate) of the type normally used for the transport of the Products;

5.2.5 Inter IKEA will obtain, on usual terms, cargo insurance for the Products, which insurance will cover the carriage of the Products until the moment of unloading thereof at the Place; and

5.2.6 Inter IKEA will bear the risk of loss of, or damage to, the Products until their Delivery, unless Delivery is delayed due to, or the loss or damage has been caused by, the Buyer's insufficiently clear or precise indication of the Place.

5.3 Inter IKEA may alternatively, and at its sole discretion, choose to deliver the Products pursuant to the following term (Incoterm 2020): 'Carriage and Insurance Paid To' (CIP), in which case:

5.3.1 Inter IKEA will clear the Products for export;

5.3.2 delivery of the Products to the Buyer is deemed to take place when the Products are taken in charge by the nominated carrier;

5.3.3 Inter IKEA will arrange for the carriage and the insurance of the Products to the destination named in the order, but the risk of damage and loss to the Products transfers from Inter IKEA to the Buyer at the Delivery; and

- 5.3.4 Inter IKEA will insure the shipment only to the minimum level of insurance coverage. If the Buyer desires additional insurance, such extra coverage will have to be arranged, and paid for, by the Buyer.
- 5.4 Times for delivery stated by Inter IKEA in the offer are always approximate and are never final deadlines.
- 5.5 The agreed time of delivery starts on the first working day after the day when Inter IKEA has provided the Buyer with a written order confirmation as specified in clause 3.4 and after all information needed to perform the Agreement is in the possession of Inter IKEA. If Inter IKEA requests an advance payment (in whole or in part), the stated time of delivery does not start until the first working day after the day on which such payment is received by Inter IKEA.
- 5.6 Non-observance of the time of delivery, for whatever reason, will not be considered a breach by Inter IKEA in the fulfilment of its contractual obligations and does not entitle the Buyer to cancel the Agreement and/or suspend its obligations. However, if delivery is delayed by more than 30 days the Buyer is entitled to cancel the Agreement in writing. This will not result in any obligation on the part of Inter IKEA to compensate the Buyer for any damages or costs.
- 5.7 Inter IKEA may deliver the Products in partial deliveries. If the Products are delivered in partial deliveries, Inter IKEA may invoice each part separately.
- 5.8 Inter IKEA is free to choose the means of transport at all times. If the Buyer prefers a different type of transport, the Buyer will be liable for the extra costs.

6. ACCEPTANCE, INSPECTION AND COMPLAINTS

- 6.1 Delivery: The Buyer must inspect the condition of the Products and report any visible damage or defects within 14 days after Delivery, or within 14 days after the date on which the customs authorities have cleared the Products for importation, as evidenced by the customs tax invoice, whichever date is later. The inspection must be thorough and must include quantities, any damage caused during transport, and any visible defects in the Products and/or packaging. The Buyer must make any complaints by e-mail and ensure that the complaint contains a clear, detailed and accurate report, as well as clear images of any damage or visible defects. If a complaint is not received by Inter IKEA within the aforementioned period, the Buyer will be deemed to have received the Products in sound and undamaged condition.
- 6.2 Product defects: The Buyer must inform Inter IKEA of any defects of any Delivered Products in writing and within two months after Delivery. Any complaints must be made by e-mail and must contain a clear, detailed and accurate description of the defect, as well as clear images of the same, and must be received by Inter IKEA within the aforementioned period, failing which the Buyer will have forfeited its right to specific performance, repair, termination and/or compensation by Inter IKEA.
- 6.3 Invoices: The Buyer must inform Inter IKEA of any complaints with regard to any Inter IKEA invoice(s) in writing and in no event later than three months after the invoice date. If the Buyer fails to submit a written complaint against the invoice within this period, the invoice will be deemed to fully and correctly represent the relevant transaction.
- 6.4 The Buyer must keep any Product, to which a complaint applies, available to Inter IKEA for the purpose of inspection and/or examination and in the condition which such Product was in at the time at which the defect was discovered. The Buyer must give Inter IKEA the opportunity at all times to assess the complaint and to address any shortcoming.

- 6.5 If Inter IKEA accepts the complaint, Inter IKEA's only obligation will be to replace the rejected Products, at Inter IKEA's cost or, at Inter IKEA's sole discretion, to credit the Buyer for the paid price of the relevant Products.
- 6.6 Inter IKEA will not accept any claims for damage or defects caused, in whole or in part, by:
- 6.6.1 freezing, corrosion, cracking, overheating, warping, flooding, moisture intrusion or any other condition caused by, or related to, weather or climate conditions;
 - 6.6.2 misuse, modification, failure to install or operate the Products; or
 - 6.6.3 use of electrical appliances on an incorrect voltage.
- 6.7 The Buyer will not return the rejected Product to Inter IKEA without the prior written approval of Inter IKEA and on conditions to be determined by Inter IKEA.
- 6.8 After expiry of the complaint terms referred to in this clause 6, the Buyer is deemed to have accepted the Products and the related invoice(s). Inter IKEA will not review or accept any complaints that are made or received by Inter IKEA after expiry of such terms.
- 6.9 Complaints or defects do not give the Buyer the right to suspend payment obligations or other existing obligations towards Inter IKEA.

7. RIGHT OF WITHDRAWAL

- 7.1 If you are a Consumer, you have the right to withdraw from the Agreement within 14 days after the date of delivery of the Products.
- 7.2 The withdrawal period commences on the day on which the Consumer acquires, or a third party on behalf of the Consumer acquires, physical possession of the Products.
- 7.3 To exercise the right of withdrawal, the Consumer must inform Inter IKEA of the decision to withdraw from this Agreement by an unequivocal statement (e.g. a letter sent by post or an e-mail) to the following address before the withdrawal period has expired:
- Inter IKEA Systems B.V.
Att. International Sales Department
Olof Palmestraat 1
2616 LN Delft, the Netherlands
- E-mail: international.sales@inter.ikea.com
- 7.4 If the Consumer withdraws from the Agreement, Inter IKEA will reimburse the Consumer for all payments received from the Consumer, including the costs of delivery (with the exception of the supplementary costs resulting from the Consumer's choice of a type of delivery other than the delivery offered by Inter IKEA), without undue delay and in any event no later than 14 days from the day on which Inter IKEA has received the returned Products.
- 7.5 If the Consumer withdraws from the Agreement it is obliged, at its own risk and cost, to return all purchased Products to Inter IKEA no later than 14 days from the day on which the Consumer has communicated its decision to withdraw, failing which the withdrawal will become invalid. The costs for returning the Products to Inter IKEA are for the Consumer's expense and will not be reimbursed by Inter IKEA.

- 7.6 The right of withdrawal does not apply to Products which are custom-made to the Consumer's specifications.
- 7.7 The Consumer will be liable for any diminished value of the returned Products, resulting from any handling thereof other than as necessary to reasonably establish the nature, characteristics and functioning of the Products. The Consumer will reimburse Inter IKEA for the diminished value of the Products. Inter IKEA has the right to send the Consumer an invoice for, or to set off against any payments made by Inter IKEA to the Consumer under clause 7.4, an amount equivalent to such diminished value.

8. FORCE MAJEURE

- 8.1 Inter IKEA will not be deemed to be in breach of the Agreement for any delay in performance or delivery, or other non-performance of its obligations under the Agreement as a result of a circumstance beyond its reasonable control, or any event for which it is not to blame, or for which pursuant to law, legal acts or generally held opinion, it is not responsible, including but not limited to:
- 8.1.1 fire, flood, explosion, war, riots, governmental action or inaction or a request of any governmental, regulatory or administrative authority;
 - 8.1.2 inability to obtain, or shortage of fuel, water, gas equipment, transportation or materials, or accident to, or breakage of, machinery or apparatus; or
 - 8.1.3 strikes, labour disputes or a stagnated product supply,
- ("force majeure").
- 8.2 If force majeure or other extraordinary circumstances, either at Inter IKEA or at its suppliers or (sub)contractors, prevent Inter IKEA from complying, or complying in a timely manner, with its obligations under the Agreement, it has the right to perform the obligations concerned within a reasonable period, or, if compliance within a reasonable period is not possible, to declare the Agreement terminated either in whole or in part, and Buyer will not be entitled to any compensation for investments or other costs made in relation to the Agreement, nor for goodwill, loss of income or any other form of damages.

9. PAYMENT AND SECURITY

- 9.1 Payment must be made in Euros, without any form of settlement or postponement, by crediting the amount concerned to one of the accounts stated on the invoice.
- 9.2 The Buyer must pay the invoice amounts in full by the payment deadline agreed with Inter IKEA. For payments by bank, the date on which the bank account of Inter IKEA is credited, will be deemed to be the payment date.
- 9.3 In the event of late or incomplete payment, the Buyer will owe Inter IKEA interest of 1% per month or part of a month, whereby part of a month qualifies as a full month, calculated over the remaining invoice amount from the due date up to and including the date of full payment.
- 9.4 Any costs that Inter IKEA incurs to collect any late or incomplete payment, including any extrajudicial costs, will be for the expense of the Buyer. The extrajudicial costs will be set at the greater of: (i) 15% of the principal amounts that are owed; (ii) or 750 Euros.
- 9.5 Each payment by the Buyer will be applied first towards payment of the interest owed and then to payment of the collection charges, except for legal costs. Only once the interest and any collection

charges have been paid in full will any payments by the Buyer be used towards reducing the principal amount owed, starting with the oldest invoice.

9.6 Inter IKEA is entitled to demand payment (in full or in part) prior to, or upon delivery of, the Products.

9.7 Inter IKEA may refuse delivery if there are doubts about the creditworthiness of the Buyer or due to other business reasons.

10. WARRANTY

10.1 The applicable warranty periods for the Products, as may be amended from time to time, are published on <https://about.ikea.com/en/contact/how-to-buy-ikea-products-from-a-different-country>. The applicable warranty period starts on the date of delivery of the relevant Product by Inter IKEA.

10.2 Any warranty:

10.2.1 applies to domestic and non-commercial use of the Products only;

10.2.2 is for the benefit of the original Buyer of the Product and is not transferable; and

10.2.3 applies only to manufacture defects and will not apply against damages, defects or failures caused by:

- (a) normal wear and tear, freezing, corrosion, cracking, overheating, warping, flooding, moisture intrusion or any other condition caused by, or related to, weather and climate conditions;
- (b) misuse, modification, failure to properly install, operate, maintain or clean the Products; or
- (c) use of electrical appliances on an incorrect voltage.

10.3 In the event of defects within the warranty period, Inter IKEA will, at its discretion, replace or arrange for the repair of the Products within a reasonable period after receipt of the Products, or, if returning the Products is not reasonably possible, after written notification of the defect by the Buyer. In case of replacement, the Buyer undertakes to return the replaced Products to Inter IKEA and to assign title to these Products to Inter IKEA.

11. LIABILITY AND INDEMNIFICATION

11.1 The Buyer guarantees that the measurements, requirements, specifications and other data notified by it, or on its behalf, to Inter IKEA are correct and complete and indemnifies Inter IKEA against all damage and losses Inter IKEA may suffer in case of incorrect or incomplete data.

11.2 Inter IKEA does not accept any liability for any consequential loss or damage caused by Products delivered by Inter IKEA under these Terms, unless the Buyer can demonstrate that the loss or damage was caused by an intentional act or omission, or gross negligence, on the part of Inter IKEA, in which case the liability of Inter IKEA will be limited to the sale value of the Product that caused the consequential loss or damage sustained by the Buyer.

12. TERMINATION

If the Buyer fails to comply with any of its obligations ensuing from the Agreement, or fails to do so in a timely or proper manner, including in the event of its bankruptcy or application for bankruptcy, moratorium or application for a moratorium or total or partial takeover or liquidation of the Buyer's

company, the Buyer will be considered in default by operation of law and Inter IKEA will have the right either to defer the performance of the Agreement partly or in its entirety, or to declare the Agreement terminated in part or in whole, without judicial intervention, and without prejudice to any further rights accruing to Inter IKEA, including the right to demand full payment of damages.

13. INTELLECTUAL PROPERTY

- 13.1 The intellectual property rights to, or in connection with, the delivered Products will remain with Inter IKEA or with the applicable third party title owners and will not be transferred to the Buyer.
- 13.2 The Buyer may not: (a) use its relationship with Inter IKEA, the Inter IKEA Group companies, or the existence of any offer or Agreement, for any marketing purposes; (b) refer to Inter IKEA, any Inter IKEA Group company or any offer or Agreement in any presentation or press release; or (c) use in any way (whether on the internet or in any other communication to the public) any trade name, business name, logotype or trade mark of Inter IKEA (including the trademark "IKEA").

14. NOTICES

Notices may be provided digitally. Notifications sent to Inter IKEA must be sent to international.sales@inter.ikea.com. Inter IKEA's electronic system is the only evidence of the content and time of the notification.

15. APPLICABLE LAW AND COMPETENT COURT

- 15.1 These Terms and all offers, orders and all ensuing Agreements are governed by the laws of the Netherlands. The applicability of the United Nations Treaty Convention on Agreements for the International Sale of Products (Vienna Sales Convention) is expressly excluded.
- 15.2 These Terms do not prejudice any mandatory statutory remedies that are available to the Buyer under local consumer laws.
- 15.3 All disputes (including matters that are considered disputes by only one of the parties) that may arise between Inter IKEA and the Buyer in relation to these Terms, an offer or an Agreement, will be exclusively resolved by arbitration in accordance with the Arbitration Rules of the Netherlands Arbitration Institute. All communications and proceedings will be held in the English language. The place of arbitration will be in Amsterdam, the Netherlands.