SPUR a.s.

IWAY

THE IKEA WAY ON PURCHASING HOME FURNISHING PRODUCTS.

TSO 024, IKEA HANIM SPOL. SR.O. TRADING SERVICE OFFICE has audited SPUR a.s., 20548, and deemed that, as of this day, all significant requirements specified in the IKEA Way on Purchasing Home Furnishing Products as of this day have been fulfilled.

The result of the audit is valid on the day of the audit.

To maintain the 'Approval', SPUR a.s. must
continuously meet the accepted levels.

SPUR a.s.

Date: 14-SEP-2005

Ludek HANUS

Lead Auditor



auni