



Supply Base Report:

Novalis Consultoría y Comercio S.L. Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the Supply Base Report Template Version 2.2 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

Document history

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1 Overview

Producer name:	Novalis Consultoría y Comercio S.L.
Producer address:	Paseo de las Delicias nº 1, 41001 Sevilla, Spain
SBP Certificate Code:	SBP-07-67
Geographic position:	37.382200, -5.995600
Primary contact:	José Antonio Casado Alcaide, +34 954 560 856, jcasado@novaliscc.com
Company website:	http://novaliscc.com/es/inicio
Date report finalised:	11 Jun 2026
SBR reporting period from:	01 May 2025
SBR reporting period to:	30 Apr 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	21 Jul 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Feedstock origin (countries)	Spain (And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Novalis Consultoría y Comercio SL is a company dedicated to the production and marketing of wood and biomass for panels, cellulose, boards, and thermal and power energy.

Novalis Consultoría y Comercio S.L., hereafter referred as BP (Biomass Producer) is a wood chips producer based in Spain and holds valid PEFC and FSC Chain of Custody certificate, covering production of wood chips. The BP use PEFC as the chain of custody applicable for SBP. The BP purchases all of its feedstock from Spanish regions - Andalucía, Valencia, Murcia, Asturias, Castilla León, Cantabria, País Vasco and Castilla la Mancha. Some share of incoming feedstock is sourced directly by the BP from forest and some part of the material is sourced from external suppliers in form of chips or roundwood. BP can buy wood as FSC or PEFC certified, but mainly relies on sourcing feedstock as SBP compliant from its own Supply Base Evaluation.

BP is supplying the wood chips produced to ten harbours (Avilés, Santander, Sagunto, Alicante, Castellón, Cartagena, Tarragona, Almería, Cádiz, Sevilla, Puerto de Huelva (with intermediate warehouse MYCSA) where are either directly sold FOB Incoterms or transported to any European harbour and sold CIF. The BP purchases all its feedstock from Spain, some share of incoming feedstock is sourced directly by the BP from forest where the BP is doing the harvesting and chipping itself, and some part of the material is sourced from external supplier in form of chips or roundwood. The input material comes from public as well as private forests and are in form of branches, treetops, stem wood as well as roundwood from thinning and from final harvest.

The BP is extracting the whole trees from the forest stand which also serves as an anti-fire measure as less fuel is left in the stands. On the other hand, the wood is left in the forest stand the maximum allowed time to decrease the moisture content.

Chips are delivered to the harbours by trucks. The transport is organized in majority of the cases by the BP and only in case BP is sourcing chips from external supplier the transport is organized by the supplier who is providing all documents needed with the material. The BP is implementing PEFC credit system for the biomass and the PEFC Transfer system for the roundwood

purchased and sold as such without transformation. For the biomass under credit system, the amount of PEFC feedstock is insignificant and the BP has implemented SBP supply base evaluation of the feedstock which is considered then as SBP compliant. All the feedstock sourced by the BP from the regions mentioned above is included in the scope of the SBE.

Products included in the scope of SBP Certification: *WB 2.1 Wood chips*

Number of employees: 25

Annual maximum production capacity (metric tonnes): 150000

Number of direct feedstock suppliers: 5

Approximate number of feedstock sub-suppliers: 4

Description of the chain-of-custody and upstream supply chain:

NOVALIS has implemented FSC/PEFC CoC and SURE systems. Valid procedures, also for SBP, and other records exist. The supply chain is very simple, as NOVALIS can directly carry out the harvesting and chipping, or chip the material harvested by someone else in the forest, the only step in the chain.

Afterwards, the wood chips are transported to the port to be loaded onto the ships and sent to the customers. The chips delivered to clients are produced under SBP feedstock compliance and verification standards, by NOVALIS.

2.2 Detailed description of the Supply Base

Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

Annex 1 is generated by the system if the SBP SBE is used without Regional Risk Assessment(s) (RRAs). In case RRA(s) is used, further details shall be given only in section 3 below.

Annex 2 is generated if EU RED SBE is in the scope for each country separately.

Country	Spain
Area/Region	And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL
Exclusions	None
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
Required as the Organisation intends to sell as SBP compliant, wood chips generated by its own forestry activity in the abovementioned Autonomous Communities: Andalusia (And.), Castilla-La Mancha (Cast.-Man.), Murcia Region (Mur.), Valencian Community (Val.), Galicia (Gal.), Asturias (Ast.), Cantabria (Cant.), Castilla y León (CyL).	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	12.5100
Map(s) of the Supply Base area:	

2.3 Feedstock information

- a. **Total volume of Feedstock:** 1-200,000 tonnes
- b. **Volume of primary feedstock:** 1-200,000 tonnes
- c. **List of all the species in primary feedstock, including scientific name:**

Pinus pinea	Stone pine
Pinus halepensis	Aleppo pine
Pinus sylvestris	Scots pine
Eucalyptus globulus	Gum eucalyptus
Pinus pinaster	Maritime pine
Eucalyptus camaldulensis	Red eucalyptus

- d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** Yes - Minority
Explanation: not relevant, only minor volumes
- e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%):** 5.00
- f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 95.00
- g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.00
- h. **Indicate how you determine the proportion of saw log:** Specification used by the sawmill closest to where the wood was grown.
- i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0.00
- j. **Select forest type(s) where the primary feedstock was sourced from:** Planted Forest
- k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Thinning; Clearcutting
- l. **Volume of primary feedstock from primary forest:** 0
- m. **Volume of processing residues feedstock:** 0
Physical form of the feedstock:
- n. **Share of SBP-recognised system claim for processing residues:**
- o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock:
- p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 150000 tonnes
- q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 15000.00 tonnes
Explanation: Novalis intends to procure 100% of its biomass as RED-compliant sustainable feedstock.

3 Supply Base Risk Assessments and Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☐ **Not Applicable – Supply Base Evaluation not implemented**

3.1 Summary of the Supply Base Evaluation

Out of the 42 indicators in Annex 1 of the risk analysis, 37 have been identified as low risk and the following 5 have been identified as specified risk.

2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.

Based on evidence from the Article 17 of the Habitats Directive 92/43/EEC reports (2013-2018 period) submitted by Spain to the European Commission, which indicate a decline in the conservation status of both species and habitats within the terrestrial environment, a specified risk is designated.

Furthermore, due to the complete lack of management involvement by the organization extracting the agricultural material, a specified risk is assigned to this material type.

2.2.3 Soil quality in the Supply Base shall be maintained or enhanced.

Based on evidence of soil loss in Spain and considering the forestry work within the scope of Novalis' SBP certification, the risk is designated as low. Exceptions include clear-cuts of eucalyptus in Andalusia, specifically in areas with slopes exceeding 30%, and the management of woody crop biomass from agricultural sources, where the risk is designated as specified.

2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.

Based on the above, the risk is designated as low except for:

- Eucalyptus clearcuts in large areas (greater than 50 hectares, continuous),
- Eucalyptus clearcuts in Andalusia on slopes exceeding 30%, and
- Agricultural biomass management, where it is designated as specified.

2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.

Based on the evidence described, the risk related to this indicator is classified as:

1. low for pest and disease management
2. low for forest fire management in public forests
3. specified for forest fire management in private forests.

4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.

The risk related to this indicator is classified as:

1. Low in the following: forest improvement/harvesting work in public forests, forest improvement/harvesting work carried out by Novalis, and forest improvement/harvesting work carried out in private forests by companies with valid OSHAS/ISO 45001 certificates.
2. Specified in the improvement/forestry work carried out in private forests by companies that do not hold a valid OSHAS/ISO 45001 certification.
3. Specified regarding occupational accidents occurring during work on woody crops on farms that are sources of agricultural biomass, carried out by companies other than Novalis.

3.2 Conflicts with applicable national and sub-national legislation

Not identified.

3.3 Risk Management Measures

Guidance: Please provide more details about specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

Country: Spain	
Area/sub-scope: And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Based on evidence from the Article 17 of the Habitats Directive 92/43/EEC reports (2013-2018 period) submitted by Spain to the European Commission, which indicate a decline in the conservation status of both	

species and habitats within the terrestrial environment, a specified risk is designated.

Furthermore, due to the complete lack of management involvement by the organization extracting the agricultural material, a specified risk is assigned to this material type.

Mitigation measure:

In the case of forest material coming from areas where high conservation values are identified, both at species and habitat level, linked to the Natura 2000 Network, material is accepted if it has been verified through consultations with public administration personnel related to conservation that the forestry activity carried out to obtain the material, which includes the conditions that may be established by the competent authority in its permits, does not put at risk or negatively affect the High Conservation Value. Novalis will record the contacts made in order to justify the mitigation measure and will follow any conditions/measures specified in the contacts made.

In this respect, it is considered that, although there is an article 17 report that justifies the specified risk, it is also noted that the Autonomous Communities, as competent authorities, have information (public or restricted viewers with precise information) and adequate means (environmental agents and conservation departments) to serve as a mitigation measure when working in the aforementioned areas.

Monitoring and outcomes:

For materials originating from woody crops on agricultural parcels that overlap with protection status that may be linked to High Conservation Values (HCV), Novalis will identify the attribute that characterises the high conservation value and:

- noted in the work file,
- investigate its occurrence or non-occurrence in the work area. In the case of occurrence, verify that the HCV has not been damaged before accepting the material.

Country: Spain

Area/sub-scope: And./Cast.-Man./Mur./Val./Gal./Ast./Cant./Cyl

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim

	☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced	
Description of the specific risk:	
Based on evidence of soil loss in Spain and considering the forestry work within the scope of Novalis' SBP certification, the risk is designated as low. Exceptions include clear-cuts of eucalyptus in Andalusia, specifically in areas with slopes exceeding 30%, and the management of woody crop biomass from agricultural sources, where the risk is designated as specified.	
Mitigation measure:	
As a general mitigation measure, NOVALIS will only accept forest biomass from felling in private forests with eucalyptus stands with more than 30% slope, in the case of forests with a Management Plan approved by the competent administration. Those forests with eucalyptus stands on which work is to be done with a slope of more than 30% and which do not have an approved Management Plan, will be excluded from the supply base (Supply Base). The same criteria apply to work on private forests not under Novalis' responsibility, where Novalis buys wood or wood chips from suppliers. In the harvesting of eucalyptus in Andalusia, the Andalusian Regional Government usually limits the work in the felling licence in order to avoid any risk to the quality and structure of the soil. Specifically, one of the measures that are usually established in sloping areas is the impossibility of stump removal to ensure the soil's grip.	
Monitoring and outcomes:	
On the other hand, for biomass of agricultural origin usable for biomass chips, coming from by-products of annual management (pruning) or punctual (change of species), Novalis will not accept biomass from land with slopes greater than 15%. To this end, once the plot has been located, a GIS study of slopes will be carried out. In addition, it adopts the criterion of rejecting agricultural biomass from any farm that, in the previous visit, shows clear signs of erosion in gullies or streams.	

Country: Spain	
Area/sub-scope: And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim

	☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of the specific risk:	
Based on the above, the risk is designated as low except for: • Eucalyptus clearcuts in large areas (greater than 50 hectares, continuous), • Eucalyptus clearcuts in Andalusia on slopes exceeding 30%, and • Agricultural biomass management, where it is designated as specified.	
Mitigation measure:	
As a general mitigation measure, NOVALIS will only accept biomass from felling made on private property of eucalyptus trees with a continuous felling area greater than 50 ha, or from eucalyptus felling in Andalusia in areas with more than 30% slope, in the case of forests with a Management Plan approved by the competent administration, see SBR. Forests in those conditions without approved Management Plan, will be excluded of the supply base (Supply Base). For clearcuts of eucalyptus in Andalusia, the Junta de Andalusia usually limits the logging license to avoid negative impacts. Specifically, one of the measures established is respect for the banks and watercourses, as well as the impossibility of removing stumps in order to ensure the grip of the land and possible effects on the waters. In any case, in the biomass coming from eucalyptus fellings with a surface area of more than 50 ha or in Andalucian areas with a slope of more than 30%, Novalis will identify and delimit, in the event of evidence of their presence, the elements to be protected with respect to the affectation to the waters so that they are protected while the logging works are carried out. These measures will be conveniently documented in the work file. For work in private forests not carried out under its responsibility, where Novalis buys wood or chips from suppliers, the same criteria apply. On the other hand, Novalis has a system implemented with the following elements in order to minimize possible impacts: - Manual and code of good environmental practices, recommended behaviours for own workers and workers of subcontracted companies, which is known by all the workers of the company and its	

subcontractors. This manual develops basic protection measures such as respect for riverbeds and riparian vegetation, respect for wetlands and small springs, and in the case of the existence of water resources, physical and chemical alterations of the waters and of the channels, respecting the areas of public hydraulic domain and avoiding the dragging of materials due to erosive processes.

- Code of Conduct that governs the basic criteria that must guide the way of acting of any worker.
- When Novalis buys chips from other suppliers, and therefore the work in the forest is not under its responsibility, it includes in the agreements with its suppliers the right of access to all relevant information in this regard and the transmission of the work methodology.

Monitoring and outcomes:

In the plots of origin of the agricultural raw material, Novalis corroborates that the lands have an agricultural cataloguing and, specifically, in the case of agricultural residues that come from irrigated land, it will be required to accept them that the plot is effectively catalogued as an irrigated plot on any of the cadastre websites (<https://www.sedecatastro.gob.es/>) and/or SIG PAC (<http://sigpac.mapa.es/fega/visor/>), which will be documented with the property before making the acquisition of the material. Novalis has developed an Excel file for Agricultural Biomass SBP in which all the checking information of the parcels of origin of the agricultural biomass is entered.

Country: Spain

Area/sub-scope: And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.

Description of the specific risk:

Based on the evidence described, the risk related to this indicator is classified as follows:

1. low for pest and disease management
2. low for forest fire management in public forests

3. specified for forest fire management in private forests.

Mitigation measure:

Most of the forest works covered by the Novalis certificate are forestry treatments to improve forest stands, which normally has a positive impact on the prevention of forest fires as it reduces the density and continuity of forest stands.

In order to mitigate the risk defined in the management of forest fires in private forests, the following decision tree is established to be corroborated before introducing the material into the Novalis Supply Base:

- a. Technical Documentation required by the Administration in terms of defence against Forest Fires; does the property comply with its obligations established by the legislation, of each of the Autonomous Communities, in terms of prevention and defence against forest fires (Distances, Prevention Plan, approved Management Project/Management Plan...)?
- b. Requirements for forestry work companies to work in the forest in times of high fire risk; does the company have all the necessary means to work in times of high fire risk or/and does it comply with the established restrictions/approval requirements?

Monitoring and outcomes:

c. If yes (questions 1 and 2 above), continue with the work.

d. In negative case:

4.1 the material is rejected as part of the SBP risk analysis or

4.2 the material is accepted if it complies with the legislation before the work is carried out.

Ensure that the company carrying out the work complies with the obligations set out by the competent authority.

Country: Spain

Area/sub-scope: And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim

	☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.	
Description of the specific risk:	
The risk related to this indicator is classified as: 1. Low in the following: forest improvement/harvesting work in public forests, forest improvement/harvesting work carried out by Novalis, and forest improvement/harvesting work carried out in private forests by companies with valid OSHAS/ISO 45001 certificates. 2. Specified in the improvement/forestry work carried out in private forests by companies that do not hold a valid OSHAS/ISO 45001 certification. 3. Specified with regard to occupational accidents occurring during work on woody crops on farms that are sources of agricultural biomass, carried out by companies other than Novalis.	
Mitigation measure:	
Novalis has an implemented system that covers the aspects to be taken into account to ensure that it complies with the legislation on PRL and Occupational Health and Safety. It has a third-party prevention service and has both a risk assessment for each job position and all the safety documentation, which includes: - Manual of good practices in Sustainable Forest Management, recommended behaviours for own workers and workers of subcontracted companies, - Forest Work Sheets, complete document used in field work with a description by type of work: felling, loading and unloading, clearing, removing, processing, etc. - Forest Machinery Management Records, complete document used in field work. - PPE delivery sheet. In turn, it has a system to collect from its subcontractors and suppliers all the necessary information to ensure compliance with current legislation on Health and Safety at work: Medical aptitude certificates, training certificates and information on PRL, PPE delivery certificate, etc. In the case of suppliers, in general, the documentary procedure already implemented in the CdC (NCC-PG-03 EVALUATION OF CdC SUPPLIERS) is applied to them, which ensures that a minimum required threshold is covered: self-declaration, available certificates, prevention service, be up to date with payments... (Screening of companies). As already indicated, SUPPLIERS WITH OSHAS/ISO 45001 are considered adequate and their risk is classified as low. In the case of suppliers who do not have a valid OSHAS/ISO 45001 certification, information is collected on possible occupational accidents at the workplaces where the raw materials are sourced. For this purpose, an accident report from the mutual insurance company of the specific work centre can be used and, if there	

has been any relevant accident, information is requested regarding:

- o Analysis of the causes of accidents.
- o Taking measures in the event of serious accidents.
- o Follow-up of minor accidents to avoid unjustified recurrences.
- o The system includes the need for field inspection in the case of systematic occurrence of labour accidents in jobs that originate the SBP certified raw material. In these cases, an evaluation of the works will be carried out by means of a checklist in which the measures to avoid accidents or impacts are evaluated, establishing a system of reporting non-compliance to the companies.

Monitoring and outcomes:

When Novalis buys chips from other suppliers, and therefore the work in the forest/farm is not under its responsibility, Novalis includes in the agreements with its suppliers the right of access to all relevant information in this regard.

The developed system is considered complete and sufficient to ensure the use of safety measures and equipment during the work to be carried out and mitigate the risks related to occupational accidents.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 15 May 2026

Biomass Producer's stakeholder engagement end date: 15 Jun 2026

Total number of stakeholders contacted: 7

Give a general description of the process of Stakeholders Engagement, including stakeholders contacted, method of communication and a summary of the comments received:

Novalis has a stakeholder engagement plan in place and, in accordance with the provisions of that plan, has made contacts arising from the update of the RED III annex in its Supply Base Evaluation (SBE), specifically regarding deadwood extraction and large clear-cuts thresholds.

Contacts have been done with consultancy companies, forest management auditors and forest enterprises in order to improve and develop arguments regarding the removal of deadwood and to validate the limit set at the threshold of large clear-cuts.

Furthermore, throughout the year, NOVALIS engages in numerous informal discussions with stakeholders and takes part in industry forums. Specifically, during this period, we can highlight our collaboration promoting the usages of biomass from the Regional Park of Sierra Espuña (Murcia), jointly with the Public Administration. As a result of this collaboration, this documental has been released in the past December 2025:

<https://www.youtube.com/watch?v=Gh07Ewecn-Q>

4.2 Response to stakeholder comments

5 Report updates and approval

This document is: Updated SBR (surveillance audits/scope-change audits)

Data update in the reporting period comprising from 01.05.2026 to 31.01.2026.

Name	José A. Casado Alcaide
Title	Management representative
Date of report approval	11 Jun 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	☐ Forestry Law consolidated text (Forestry Law 43/2003, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Andalusian Forestry Plan: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/medio-forestal/planificacion-y-ordenacion-forestal/plan-forestal-andaluz ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Natural Environment Conservation Plan of Castile-La Mancha: https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dgapfyen/actuaciones/plan-de-conservación-del-medio-natural ☐ Law 3/2008, of June 12, regarding Mountains and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Territorial Forestry Action Plan of the Valencian Community: https://agroambient.gva.es/auto/montes-bosques/PATFOR/01_MEMORIA/PATFOR_Memoria_version_final.pdf ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf ☐ Forestry Strategy of the Region of Murcia: https://murcianatural.carm.es/c/document_library/get_file?uuid=5881e6f2-95c7-46da-8dc5-60ff6d4af1f5&groupId=14 ☐ Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-

9062-4627-8967-79c3cb272887&groupId=14

- ☐ Forestry Plan of Galicia:
<https://mediorural.xunta.gal/es/temas/forestal/planificacion-e-ordenacion-forestal/plan-forestal>
- ☐ Forestry Law 7/2017 of Galicia, consolidated text:
<https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>
- ☐ Forestry Plan of Cantabria:
https://dgmontes.org/documents/16835/40913013/SINTESIS_Plan_Forestal_Cantabria+2005_2019.pdf/a393c489-3745-6a71-0318-ee98c157ba80?t=1728643483814
- ☐ Forestry Regulations of Cantabria: <https://dgmontes.org/normativa>
- ☐ Forests in Asturias:
https://www.asturias.es/Asturias/descargas/PDF_TEMAS/Agricultura/Politica%20Forestal/el_monte_en_asturias.pdf
- ☐ Forestry Plan of Asturias: https://www.asturias.es/detalle/-/categories/575295?p_r_p_categoryId=575295&com_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_articleId=880503&articleId=880503&title=Planificaci3n%20forestal&redirect=https%3A%2F%2Fwww.asturias.es%2Fgeneral%3Fp_id%3Dcom_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_INSTANCE_3NyneLTJZEG5%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview
- ☐ Forestry Law 3/2004, of November 23, regarding forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>
- ☐ Forestry Plan of Castile and León: <https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/plan-forestal-castilla-leon.html>
- ☐ Forest Property Study, Castile and León:
https://comunicacion.jcyl.es/web/jcyl/Comunicacion/es/Plantilla100Detalle/1281372051501/_/1284358392433/Comunicacion
- ☐ Forestry Law 3/2009, of April 6, regarding forests in Castile and León:
<https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>
- ☐ Royal Decree 1088/2015, to ensure the legality of the marketing of timber and timber products: <https://www.boe.es/buscar/act.php?id=BOE-A-2015-13437>

☐ Timber Harvesting Control Study in Spain:
https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf

☐ Competent Authorities, EUTR:
https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/internacional-especies-madera/autoridades_competentes_eutrnov2021_tcm30-152385.pdf

Andalusia:

☐ Authorization Request Form. Cuts trees and/or reeds:
<https://www.juntadeandalucia.es/servicios/sede/tramites/procedimientos/detalle/1908.html>

☐ EUTR Due Diligence Declaration:
https://www.juntadeandalucia.es/medioambiente/portal/web/cae/detalle/-/asset_publisher/S16tVNj0etAT/content/declaraci-c3-b3n-responsable-para-agentes-que-comercializan-con-madera-y-derivados-en-la-ue-a-efectos-del-reglamento-eutr/20151

☐ Ministry of Agriculture, Livestock, Fisheries and Sustainable Development, EUTR: <https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal/aprovechamientos-forestales/legalidad-comercializacion-madera-y-productos-de-la-madera>

Valencian Community:

☐ Application for Authorization of Minor Forest Utilization - Valencian Community: https://www.gva.es/es/inicio/procedimientos?id_proc=18684&version=amp

☐ Application for Authorization for the Use of Specific Timber Products (Not Included in a Technical Forest Management Instrument):
https://www.gva.es/es/inicio/procedimientos?id_proc=17582&version=amp

☐ Valencian Government, EUTR: <https://mediambient.gva.es/es/web/medio-natural/trazabilidad-de-la-madera>

Region of Murcia:

☐ Authorization for the Use of Forest Species on Private Properties:
[https://sede.carm.es/web/pagina?IDCONTENIDO=5481&IDTIPO=240&RASTRO=c\\$m40288](https://sede.carm.es/web/pagina?IDCONTENIDO=5481&IDTIPO=240&RASTRO=c$m40288)

Castilla-La Mancha:

- ☐ Forest Management Notification: <https://www.jccm.es/tramites/1003476>
- ☐ Forest Management Authorization: <https://www.jccm.es/sede/tramite/I7P>
- ☐ Felling and Pruning Statement of Responsibility: <https://www.jccm.es/sede/tramite/JNW>
- ☐ EUTR Declaration of Responsibility: <https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dgapfyen/actuaciones/procedimiento-de-presentación-de-la-declaración-responsable-para-los-agentes>

Galicia:

- ☐ CORWEB System: Submission of Statements of Responsibility and Applications for Authorization of Timber and Wood Harvesting: <https://ovmediorural.xunta.gal/es/tramites/corweb>
- ☐ RESFOR: <https://ovmediorural.xunta.gal/es/tramites/resfor-comunicacion-anual-de-datos-empresas-forestales>
- ☐ MR617E - Annual Data Report to the Galician Forestry Company Register: <https://sede.xunta.gal/detalle-procedemento?codtram=MR617E&ano=2014&numpub=1&lang=gl>

Asturias:

- ☐ Authorization for Timber Harvesting in Privately Owned Forests: <https://sede.asturias.es/-/dboid-6269000001646390899500>
- ☐ Timber Harvesting License, model: <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiDn5i1g-39AhXSVAQEHTW-CmgQFnoECBIQAQ&url=https%3A%2F%2Fsede.asturias.es%2Fo%2Fsede%2Fserviciosytramites%2Fdownload%2F13065474333765622554&usg=AOvVaw14qUmhelhd7FtxipE64oP0>
- ☐ Communication of Wood and Wood Product Commercialization: <https://sede.asturias.es/-/dboid-62690000010887465507573>

Cantabria:

- ☐ Procedure for Notifications of Forest Harvesting for Fast-Growing Species in Private Forests: <https://sede.cantabria.es/sede/catalogo-de-tramites/tramite/notificacion-de-aprovechamientos-forestales-para-especies-de-crecimiento-rapido-en-montes-particulares/626>
- ☐ EUTR: <https://sede.cantabria.es/sede/catalogo-de-tramites/tramite/eutr-y->

	sistema-de-diligencia-debida/1331 <u>Castile and León:</u> ☐ Procedure for processing timber and woody biomass harvesting: https://www.tramitacastillayleon.jcyl.es/web/jcyl/AdministracionElectronica/es/Plantilla100Detalle/1251181050732/formularios/1284385153587/Tramite ☐ EUTR: https://medioambiente.jcyl.es/web/es/medio-natural/comercio-legal-madera-productos.html ☐ EUTR Declaration of Responsibility: https://economia.jcyl.es/web/es/industria/declaracion-responsable-comercializacion-productos.html
Risk Rating justification	A study conducted by the Spanish Confederation of Forestry Organizations (COSE) and published by the Spanish Ministry of Agriculture, Fisheries and Food (MAPA), titled "Timber Harvesting Control Study in Spain," concludes that the Spanish regulations and surveillance procedures implemented by the Autonomous Communities are consistent and guarantee the legality of logging operations. It establishes that the degree of control by the forest authority is high or very high in all Autonomous Communities except Galicia, where the level of control is considered medium, and Cantabria, where it is considered medium to high. The report states that there is no risk of undeclared timber harvesting being significant. No more recent studies on this subject have been found. However, it is evident that the level of control has been maintained or, in some cases, such as in Galicia, has improved. The process of authorization/notification for forestry work is currently carried out using a viewer (https://mapas.xunta.gal/visores/aproveitamentos/), which includes all the relevant information for the plot(s). This makes it impossible to avoid the corresponding notification to the relevant department. Each Autonomous Community (CCAA) develops its own legislation and models for both public tenders and permits and authorizations for forestry work and uses. In this regard, the companies responsible for the work will always possess one of these three documents to verify the legality of the use and compliance with the requirements of the applicable laws and regulations for forest raw material: ☐ Work/Use Notification. ☐ Work/Use Authorization. ☐ Award of Works in Public Forests. These types of permits do not exist in the case of agricultural biomass (on legally non-forest land). It is a by-product inherent to agricultural activity that is subsequently utilized. In this case, a supply agreement/contract exists.

Risk Rating	Low Risk
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Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	☐ Forestry Law consolidated text (Forestry Law 43/2003, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Andalusian Forestry Plan: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/medio-forestal/planificacion-y-ordenacion-forestal/plan-forestal-andaluz ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Natural Environment Conservation Plan of Castile-La Mancha: https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dgapfyen/actuaciones/plan-de-conservación-del-medio-natural ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Territorial Forestry Action Plan of the Valencian Community: https://agroambient.gva.es/auto/montes-bosques/PATFOR/01_MEMORIA/PATFOR_Memoria_version_final.pdf ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf ☐ Forestry Strategy of the Region of Murcia: https://murcianatural.carm.es/c/document_library/get_file?uuid=5881e6f2-95c7-46da-8dc5-60ff6d4af1f5&groupId=14 ☐ Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14 ☐ Forestry Plan of Galicia:

- <https://mediorural.xunta.gal/es/temas/forestal/planificacion-e-ordenacion-forestal/plan-forestal>
- Law 7/2017 on Forests of Galicia, consolidated text:
<https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>
 - Forestry Plan of Cantabria:
https://dgmontes.org/documents/16835/40913013/SINTESIS_Plan_Forestal_Cantabria+2005_2019.pdf/a393c489-3745-6a71-0318-ee98c157ba80?t=1728643483814
 - Forestry Regulations of Cantabria: <https://dgmontes.org/normativa>
 - Forests in Asturias:
https://www.asturias.es/Asturias/descargas/PDF_TEMAS/Agricultura/Politica%20Forestal/el_monte_en_asturias.pdf
 - Forestry Plan of Asturias: https://www.asturias.es/detalle/-/categories/575295?p_r_p_categoryId=575295&_com_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_articleId=880503&articleId=880503&title=Planificaci3n%20forestal&redirect=https%3A%2F%2Fwww.asturias.es%2Fgeneral%3Fp_p_id%3Dcom_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_INSTANCE_3NyneLTJZEG5%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview
 - Law 3/2004, of November 23, regarding forests and forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>
 - Forestry Plan of Castile and León: <https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/plan-forestal-castilla-leon.html>
 - Forest Property Study, Castile and León:
https://comunicacion.jcyl.es/web/jcyl/Comunicacion/es/Plantilla100Detalle/1281372051501/_/1284358392433/Comunicacion
 - Law 3/2009, of April 6, regarding forests in Castile and León:
<https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>
 - FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES
<https://connect.fsc.org/es/document-centre/documents/resource/168>
 - FSC National Risk Assessment for Spain 2025, public consultation document
 - Spain Risk Assessment, Preferred by Nature: <https://s3.eu-west->

	2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf □ Transparency International's Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp □ Timber Harvesting Control Study in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf □ Land Registry General Directorate Viewer: https://www1.sedecatastro.gob.es/Cartografia/mapa.aspx □ SIGPAC portals and viewers: • MAPA: https://sigpac.mapama.gob.es/fega/visor/ • Andalusia: http://ws128.juntadeandalucia.es/agriculturaypesca/sigpac/index.xhtml • Valencian Community: https://visor.gva.es/visor/?idioma=es • Castilla-La Mancha: https://sigpac.jccm.es • Region of Murcia: https://sigpac.carm.es/visor/ • Galicia: https://sixpac.xunta.es/visorhtml5/ • Galicia, Forest Harvesting Viewer: http://mapas.xunta.gal/visores/aproveitamentos/ • Asturias: https://sigpac.asturias.es/visor/ • Cantabria: https://mapas.cantabria.es • Castile and León: https://idecyl.jcyl.es/vcig/
Risk Rating justification	The FSC National Risk Assessment for Spain (FSC-NRA-ES V1-1 ES_2018-09-11) states: "Land tenure and use rights are covered by Spanish legislation, and authorities have implemented tools to register and track them. Since ancient times, these rights have held significant social and economic relevance, leading to their widespread development and recognition. Examples of land tenure and use rights relevant to the Spanish context include, but are not limited to: surveying and marking public forests, property registration and land registry, boundaries (as property markers) on small private properties, etc. The new version of this risk analysis, dating from 2025 and currently under public consultation, maintains the low-risk designation for land tenure and use rights. The risk analysis related to wood use by Preferred by Nature, linked to the requirements of the EUTR(D)R, also reflects this. Spain exhibits a score exceeding 50/100 in Transparency International's Corruption Perceptions Index, with a value of 56/100 in 2024. Although the value has decreased since 2012 (value of 65/100), there are no reports that significantly link corruption to the forestry sector. The level of governance can

be classified as robust, both with respect to the accreditation of ownership and land use. There is no evidence of significant conflicts related to forest land ownership or the legitimacy of its use.

Some minor issues or conflicts, primarily at the local level, have been identified. These are known and can be addressed through legal channels. Examples include:

- o Conflicts with easements or public roads.
- o Abandoned land unclaimed by descendants (linked to emigration).
- o Unregistered accrediting documentation of ownership, outdated documents, or accreditation by immemorial use. This is particularly relevant to small properties.
- o Varying levels of awareness regarding property boundaries.
- o Disputes with consortiums.

Furthermore, legislation exists to protect land use. Forest lands are classified as rustic within Urban Plans, and legislation exists to protect them from use conversion.

Regarding the forest ownership regime within the eight Autonomous Communities under consideration.

Andalusia:

- Private forests clearly predominate, representing 73.4% of the total area, while public forests account for 26.6%. Public forestland is divided nearly in half between holdings of the Andalusian Regional Government or the State, and those of Local Entities. Regarding private forests, the IFN3 classifies the vast majority (3,140,386 ha) as having doubtful or unknown ownership. However, no reports or news articles have been found regarding problems stemming from this classification.

Valencian Community:

- Private forests predominate, except in the province of Valencia, where public forests are dominant: "In the Valencian Community, 55.2% of forest land is privately owned, 38.6% is publicly owned, and the ownership of 6.2% is unknown." Public ownership is primarily distributed among municipalities, which own three-quarters (76%) of public forest land. The Generalitat (15.4%) and other local entities (8.5%) hold smaller proportions. Forest land in the Valencian Community is characterized by privately owned minifundios (farms smaller than 1 hectare), which comprise more than half of all private forestland. These minifundios are also strongly linked and interconnected with agricultural use.

Region of Murcia:

- Private forests clearly predominate, representing 70% of the forest area in Murcia. Of the 30% consisting of public forests, 60% belongs to local entities and 40% to the regional or central administration.

Castilla-La Mancha:

- Private forests clearly predominate, representing 76% of the forest area in Castilla-La Mancha. Of the 24% consisting of public forests, 55% belongs to local entities and 45% to the regional or central administration.

Galicia:

- Private forests overwhelmingly predominate, representing 98% of the forest area. In addition to the forest micro-ownership (minifundio) typical of Galician property (1,385,550 ha belonging to private owners, the vast majority micro-ownership, comprising 69% of private forests), there are forests under Communal Regime (608,646 ha, comprising 31% of private forests). These include both Germanic (Montes Vecinales en Mano Común, MVMC) and Roman (dehesas, "fabeo," and others). Publicly owned land accounts for 2% of the total surface area.

Asturias:

- Private forests are predominant, comprising 55% of the total surface area (421,500 ha). This primarily consists of smallholdings (412,985 ha) with an average size of 0.6 ha. Forests under Communal Regime (8,471 ha, MVMC) are also present. Public forests constitute 45% of the surface area (343,000 ha) and are primarily owned by local entities such as town councils and rural parishes.

Cantabria:

- Public forests are clearly dominant, representing 72% of the surface area (257,655 ha). These are almost entirely owned by local entities. Private forests make up the remaining 28% of the surface area (101,800 ha). While some extensive private estates exist, the average size of private forest property is just over two hectares.

Castile and León:

- The region's forest area totals 4,838,441 ha. Castile and León has 719,039 forest owners, with an average holding of 6.73 ha. per owner. León is the province with the largest forest area and the highest number of owners, exceeding 1 million ha; Valladolid has the smallest, with 150,000 ha. Fifty-five percent of the area is publicly owned, and 45% is privately owned. Public ownership of land predominates in the north of the region, reaching around 80% in León. The provinces in central Castile and León have more balanced ownership percentages. Further south, private ownership is predominant in

	the provinces with dehesas—Ávila and Salamanca, in particular—where 82% of the land belongs to private owners. Municipalities, neighborhood councils, communities of villages and land, and other public entities are the primary forest owners in the region. In total, 5,405 owners possess more than 2.6 million ha. The average size of these properties is close to 500 ha. The largest forests are situated in the province of Soria, while the smallest are in Valladolid. The Junta de Castilla y León is the largest landowner, possessing more than 90,000 ha. Furthermore, considering the high level of control public administrations exercise over forest management and planning, it can be concluded that an individual possessing an authorization, notification, or award to conduct forestry work on a tract of land implies legitimate use of that land. The agricultural land is privately owned and classified as rustic. The farm supplying the residual agricultural biomass must be classified as agricultural land. Material originating from farms with a different land classification will be rejected. The land classification can be verified through the cadastre (https://www.sedecatastro.gob.es/) and/or the SIGPAC (http://sigpac.mapa.es/fega/visor/). Both websites allow easy verification of the crop type. More importantly, these are official, routinely updated websites that determine rights, such as eligibility for CAP subsidies, making them reliable sources.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	☐ Forestry Law consolidated text (Forestry Law 43/2003, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Andalusian Forestry Plan: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/medio-forestal/planificacion-y-ordenacion-forestal/plan-forestal-andaluz ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Natural Environment Conservation Plan of Castile-La

Mancha: https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dgapfyen/actuaciones/plan-de-conservación-del-medio-natural ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Territorial Forestry Action Plan of the Valencian Community: https://agroambient.gva.es/auto/montes-bosques/PATFOR/01_MEMORIA/PATFOR_Memoria_version_final.pdf ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf ☐ Forestry Strategy of the Region of Murcia: https://murcianatural.carm.es/c/document_library/get_file?uuid=5881e6f2-95c7-46da-8dc5-60ff6d4af1f5&groupId=14 ☐ Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14 ☐ Forestry Plan of Galicia: https://mediorural.xunta.gal/es/temas/forestal/planificacion-e-ordenacion-forestal/plan-forestal ☐ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf ☐ Forestry Plan of Cantabria: https://dgmontes.org/documents/16835/40913013/SINTESIS_Plan_Forestal_Cantabria+2005_2019.pdf/a393c489-3745-6a71-0318-ee98c157ba80?t=1728643483814 ☐ Forestry Regulations of Cantabria: https://dgmontes.org/normativa ☐ Forests in Asturias: https://www.asturias.es/Asturias/descargas/PDF_TEMAS/Agricultura/Politica%20Forestal/el_monte_en_asturias.pdf ☐ Forestry Plan of Asturias: https://www.asturias.es/detalle/-/categories/575295?p_r_p_categoryId=575295&_com_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_articleId=880503&articleId=880503&title=Planificación%20forestal&redirect=https%3A%2F

%2Fwww.asturias.es%2Fgeneral%3Fp_p_id%3Dcom_liferay_asset_categori
es_navigation_web_portlet_AssetCategoriesNavigationPortlet_INSTANCE_3
NyneLTJZEG5%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mo
de%3Dview

□ Law 3/2004, of November 23, regarding forests and forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>

□ Forestry Plan of Castile and León:
<https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/plan-forestal-castilla-leon.html>

□ Forest Property Study, Castile and León:
https://comunicacion.jcyl.es/web/jcyl/Comunicacion/es/Plantilla100Detalle/1281372051501/_/1284358392433/Comunicacion

□ Law 3/2009, of April 6, regarding forests in Castile and León:
<https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>

□ FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES:
<https://connect.fsc.org/es/document-centre/documents/resource/168>

□ Transparency International's Corruption Perceptions Index 2024: <https://www.transparency.org/en/cpi/2024/index/esp>

□ Timber Harvesting Control Study in Spain:
https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf

□ Royal Decree 1088/2015 of December 4, on ensuring the legality of the marketing of timber and wood products
<https://www.boe.es/buscar/doc.php?id=BOE-A-2015-13437>

□ EUTR competent authorities:
https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/internacional-especies-madera/autoridades_competentes_eutrnov2021_tcm30-152385.pdf

□ NATIONAL PLAN FOR CONTROLLING THE LEGALITY OF MARKETED TIMBER https://www.mapa.gob.es/ca/desarrollo-rural/participacion-publica/plannacionaldecontroldelegalidaddelamaderacomercializada_informacionpublica_tcm34-437755.pdf

□ EUTR applicable regulations:
<https://www.miteco.gob.es/es/biodiversidad/temas/internacional-especies-madera/madera-legal/eutr/antecedentes.html>

CITES:

- ☐ CITES species list <https://checklist.cites.org/#/en>
- ☐ CITES Portal of the Spanish Government: <https://cites.comercio.gob.es/es-es/Paginas/index.aspx>

Andalusia:

- ☐ Authorization Request Form. Cuts trees and/or reeds:
<https://www.juntadeandalucia.es/servicios/sede/tramites/procedimientos/detalle/1908.html>
- ☐ EUTR Due Diligence Declaration:
https://www.juntadeandalucia.es/medioambiente/portal/web/cae/detalle/-/asset_publisher/S16tVNj0etAT/content/declaraci-c3-b3n-responsable-para-agentes-que-comercializan-con-madera-y-derivados-en-la-ue-a-efectos-del-reglamento-eutr/20151
- ☐ Ministry of Agriculture, Livestock, Fisheries and Sustainable Development, EUTR: <https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal/aprovechamientos-forestales/legalidad-comercializacion-madera-y-productos-de-la-madera>

Valencian Community:

- ☐ Application for Authorization of Minor Forest Utilization - Valencian Community: https://www.gva.es/es/inicio/procedimientos?id_proc=18684&version=amp
- ☐ Application for Authorization for the Use of Specific Timber Products (Not Included in a Technical Forest Management Instrument):
https://www.gva.es/es/inicio/procedimientos?id_proc=17582&version=amp
- ☐ Valencian Government, EUTR: <https://mediambient.gva.es/es/web/medio-natural/trazabilidad-de-la-madera>

Region of Murcia:

- ☐ Authorization for the Use of Forest Species on Private Properties:
[https://sede.carm.es/web/pagina?IDCONTENIDO=5481&IDTIPO=240&RASTRO=c\\$m40288](https://sede.carm.es/web/pagina?IDCONTENIDO=5481&IDTIPO=240&RASTRO=c$m40288)
Castilla-La Mancha:
- ☐ Forest Management Notification: <https://www.jccm.es/tramites/1003476>
- ☐ Forest Management Authorization: <https://www.jccm.es/sede/tramite/I7P>

- Felling and Pruning Statement of Responsibility: <https://www.jccm.es/sede/tramite/JNW>
- EUTR Declaration of Responsibility: <https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dgapfyen/actuaciones/procedimiento-de-presentación-de-la-declaración-responsable-para-los-agentes>

Galicia:

- CORWEB System: Submission of Statements of Responsibility and Applications for Authorization of Timber and Wood Harvesting: <https://ovmediorural.xunta.gal/es/tramites/corweb>
- RESFOR: <https://ovmediorural.xunta.gal/es/tramites/resfor-comunicacion-anual-de-datos-empresas-forestales>
- MR617E - Annual Data Report to the Galician Forestry Company Register: <https://sede.xunta.gal/detalle-procedemento?codtram=MR617E&ano=2014&numpub=1&lang=gl>

Asturias:

- Authorization for Timber Harvesting in Privately Owned Forests: <https://sede.asturias.es/-/dboid-6269000001646390899500>
- Timber Harvesting License, model: <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiDn5i1g-39AhXSVaQEHTW-CmgQFnoECBIQAQ&url=https%3A%2F%2Fsede.asturias.es%2Fo%2Fsede%2Fserviciosytramites%2Fdownload%2F13065474333765622554&usg=AOV Vaw14qUmhelhd7FtxipE64oP0>
- Communication of Wood and Wood Product Commercialization: <https://sede.asturias.es/-/dboid-62690000010887465507573>

Cantabria:

- Procedure for Notifications of Forest Harvesting for Fast-Growing Species in Private Forests: <https://sede.cantabria.es/sede/catalogo-de-tramites/tramite/notificacion-de-aprovechamientos-forestales-para-especies-de-crecimiento-rapido-en-montes-particulares/626>
- EUTR: <https://sede.cantabria.es/sede/catalogo-de-tramites/tramite/eutr-y-sistema-de-diligencia-debida/1331>

Castile and León:

	☐ Procedure for processing timber and woody biomass harvesting: https://www.tramitacastillayleon.jcyl.es/web/jcyl/AdministracionElectronica/es/Plantilla100Detalle/1251181050732/formularios/1284385153587/Tramite ☐ EUTR: https://medioambiente.jcyl.es/web/es/medio-natural/comercio-legal-madera-productos.html ☐ EUTR Declaration of Responsibility: https://economia.jcyl.es/web/es/industria/declaracion-responsable-comercializacion-productos.html
Risk Rating justification	A study conducted by the Spanish Confederation of Forestry Organisations (COSE) and published by the Ministry of Agriculture, Fisheries and Food (MAPA), Timber Harvesting Control Study in Spain, concludes that the Spanish regulations and surveillance procedures implemented by the Autonomous Communities are consistent and guarantee the legality of logging operations. It establishes that the degree of control by the forest authority is high or very high in all Autonomous Communities except Galicia, where the level of control is considered medium, and Cantabria, where it is considered medium to high. The report states that there is no risk of undeclared timber harvesting being significant. Each Autonomous Community (CCAA) develops its own legislation and models for both public tenders and permits and authorizations for forestry work and uses. In this regard, companies responsible for forestry work must possess one of these three documents to verify the legality of harvesting operations and demonstrate compliance with all applicable laws, regulations, and requirements, including EUTR/EUDR, for forest raw materials: ☐ Harvest Notification. ☐ Harvest Authorization. ☐ Public Forest Work Order. Furthermore, EUTR operators must submit an annual Statement of Responsibility to the competent authority by March 31st, as per Royal Decree 1088/2015 of December 4th, to ensure the legal sourcing and trade of wood and wood products. Agricultural raw materials are not subject to any legal documentation requirements, nor does the EUTR regulation apply. No plant forest species produced or cultivated in Spain are listed in the CITES Appendices. None of the species on the Novalis list are included in CITES Appendices I, II, or III.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	□ Forestry Law consolidated text (Forestry Law 43/2003, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 □ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 □ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 □ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf □ Forestry Strategy of the Region of Murcia: https://murcianatural.carm.es/c/document_library/get_file?uuid=5881e6f2-95c7-46da-8dc5-60ff6d4af1f5&groupId=14 □ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf □ Forestry Regulations of Cantabria: https://dgmontes.org/normativa □ Law 3/2004, of November 23, regarding forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf □ Law 3/2009, of April 6, regarding forests in Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 □ Basic VAT Regulations, Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestos-otros-tributos/impuesto-sobre-valor-anadido.html □ Basic Personal Income Tax Regulations, Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestos-otros-tributos/impuesto-sobre-renta-personas-

	fisicas/normativa-basica-irpf.html ☐ Basic Corporate Tax Regulations, Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestos-otros-tributos/impuesto-sobre-sociedades/normativa-basica-impuesto-sobre-sociedades.html ☐ Valid purchase invoices/receipts (including self-invoices). ☐ Certificate of Tax Clearance (State and Regional). ☐ FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES: https://connect.fsc.org/es/document-centre/documents/resource/168 ☐ FSC National Risk Assessment for Spain 2025, public consultation document. ☐ Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf
Risk Rating justification	There are two types of fees: 1) Fees imposed by the Regional Governments for licenses required for work/harvesting in private forests. Each Regional Government regulates this aspect independently. If applicable, fees must be paid before authorization is granted. Public tenders involve payments upon award, which must be made before the final contract formalization. Possessing authorizations or awards from public administrations always implies that any corresponding fees have been paid. Therefore, proof of payment for the corresponding fees is provided by: • Work/Use Notification • Work/Use Authorization • Award of Works in Public Forests No reports or news articles have been found regarding substantial unauthorized logging activities. Fees are not levied for the utilization of agricultural land. 2) VAT associated with transactions, followed by income tax and/or corporate tax. VAT is paid quarterly to the Tax Agency, while income and/or corporate

	tax is paid annually. Evidence of tax payment to the public treasury for the purchase of the source material is provided through: a) A valid purchase invoice or receipt for the raw material used to produce the feedstock or for the work performed. (This should take into account the frequent use of self-invoicing, where the purchasing company issues the invoice itself.) b) A certificate confirming that the company which purchased the material or performed the work is up to date with its tax payments (both national and regional). The FSC National Risk Assessment for Spain (FSC-NRA-ES V1-1 ES_2018-09-11) identifies a low risk level for these matters. The updated 2025 version of this risk analysis, currently undergoing public consultation, maintains the low-risk designation. The risk analysis related to wood use by Preferred by Nature, linked to the requirements of the EUTR(D)R, also reflects this. The level of governance is considered robust; therefore, a certificate of tax compliance implies fulfillment of obligations to the Public Treasury.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	☐ FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES: https://connect.fsc.org/es/document-centre/documents/resource/168 ☐ FSC National Risk Assessment for Spain 2025, public consultation document ☐ Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf ☐ Timber Legality Assessment, Spain: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf ☐ Transparency International Spain: https://www.transparency.org/en/countries/spain

	☐ Field inspection and monitoring records. ☐ Interviews with workers. ☐ Interviews with stakeholders. ☐ Publicly available information (media).
Risk Rating justification	No significant problems regarding unauthorized or illegal activities, such as logging, mining, or illegal occupations, exist in Spanish forests. Small-scale problems, such as unauthorized sporting activities, theft of firewood, timber, or fruits, poaching, illegal dumping, and feral dogs, have been identified. The FSC National Risk Assessment for Spain (FSC-NRA-ES V1-1 ES_2018-09-11) identifies a low risk level for these matters. The updated 2025 version of this risk analysis, currently undergoing public consultation, maintains the low-risk designation. The risk analysis related to wood use by Preferred by Nature, linked to the requirements of the EUTR(D)R, also reflects this. Illegal or unauthorized activities have a minimal impact on Spanish forests, and no reports indicate situations of substantial magnitude.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ Law 42/2007 on Natural Heritage and Biodiversity https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 MITECO: - Protected Areas of Spain: https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/espacios-naturales-protegidos/ - Nature Data Bank, Protected Areas of Spain: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto - Map of Protected Areas of Spain:

[https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto\[pp_gal\]/0/](https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto[pp_gal]/0/)

- GIS Layers of National Parks: <https://www.miteco.gob.es/es/red-parques-nacionales/sig/>

Andalusia:

- Andalusian Network of Protected Areas (RENPA): https://www.juntadeandalucia.es/medioambiente/portal/landing-page-%C3%ADndice/-/asset_publisher/zX2ouZa4r1Rf/content/mapa-actualizado-de-la-renpa/20151

- Natura 2000 Network: <https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/espacios-protegidos/espacios-protegidos-red-natura-2000>

- REDIAM Viewer: <https://portalrediam.cica.es/VisorRediam/>

- Environmental Information Downloads: <https://portalrediam.cica.es/descargas>

Valencian Community:

- Protected Natural Areas: <http://www.agroambient.gva.es/es/web/medio-natural/espacios-naturales-protegidos>
- Natura 2000 Network: <https://agroambient.gva.es/es/web/red-natura-2000>
- Valencian Community Cartographic Viewer: <http://visor.gva.es/visor/>

Region of Murcia:

- Protected Natural Areas of the Region of Murcia: https://www.turismoregiondemurcia.es/es/espacios_naturales/

Castilla-La Mancha:

- Network of Protected Areas of Castilla-La Mancha: <https://areasprotegidas.castillalamancha.es/rap>
- Map of Protected Natural Areas: https://areasprotegidas.castillalamancha.es/sites/areasprotegidas.castillalamancha.es/files/documentos/pdf/20170222/enp_0.pdf
- Cartographic Viewer: <https://castillalamancha.maps.arcgis.com/sharing/oauth2/authorize?>

canHandleCrossOrgSignin=true&client_id=arcgisonline&response_type=code&state=%7B%22portalUrl%22%3A%22https%3A%2F%2Fcastillalamancha.maps.arcgis.com%22%2C%22uid%22%3A%22Tyz68-mw-zKsGGsB82Nc8F2oDsF91LC1ThvQUIAP5Yk%22%7D&expiration=20160&redirect_uri=https%3A%2F%2Fcastillalamancha.maps.arcgis.com%2Fapps%2Fwebappviewer%2Findex.html%3Fid%3D9dbc9704759b4e51ad6a405e740b5289&redirectToUserOrgUrl=true&code_challenge=3qMM5wKD_VAofwgH2rhhKenBlvbMIF65j20wuoUP9MM&code_challenge_method=S256

Galicia:

- Protected Areas: http://cmaot.xunta.gal/seccion-tema/c/CMAOT_Conseguacion?content=Direccion_Xeral_Conseguacion_Natureza/Espazos_protexidos/seccion.html&std=presentacion.html
- Nature Conservation Viewer: <https://mapas.xunta.es/visores/conservaciondanatureza/>
- Galicia, Forest Harvesting Viewer: <http://mapas.xunta.gal/visores/aproveitamentos/>
- Cartography of Galicia: <https://www.sergas.es/Saude-publica/GIS-Cartografia-Galicia-formato-vectorial-SHP?idioma=es>

Asturias:

- Regional Network of Protected Natural Areas of Asturias (RRENPA): <https://medioambiente.asturias.es/general/-/categories/773614>
- Asturias Environment Viewer: <https://ideas.asturias.es/medio-ambiente>
- Environmental Network of Asturias: <https://medioambiente.asturias.es>

Cantabria:

- Rural Cantabrian Network, Protected Natural Areas: <https://redcantabrarural.com/naturea-3/espacios-naturales-protexidos/#EspaciosNaturalesProtexidosCantabria>
- Cantabria Maps: <https://mapas.cantabria.es>

Castile and León:

- Network of Protected Natural Areas (RANPA) CyL: <https://medioambiente.jcyl.es/web/es/medio-natural/espacios-naturales.html>
- REN CyL Map: <https://datosabiertos.jcyl.es/web/jcyl/set/es/medio-ambiente/la-red-espacios-naturales-cyl/1284687312196>

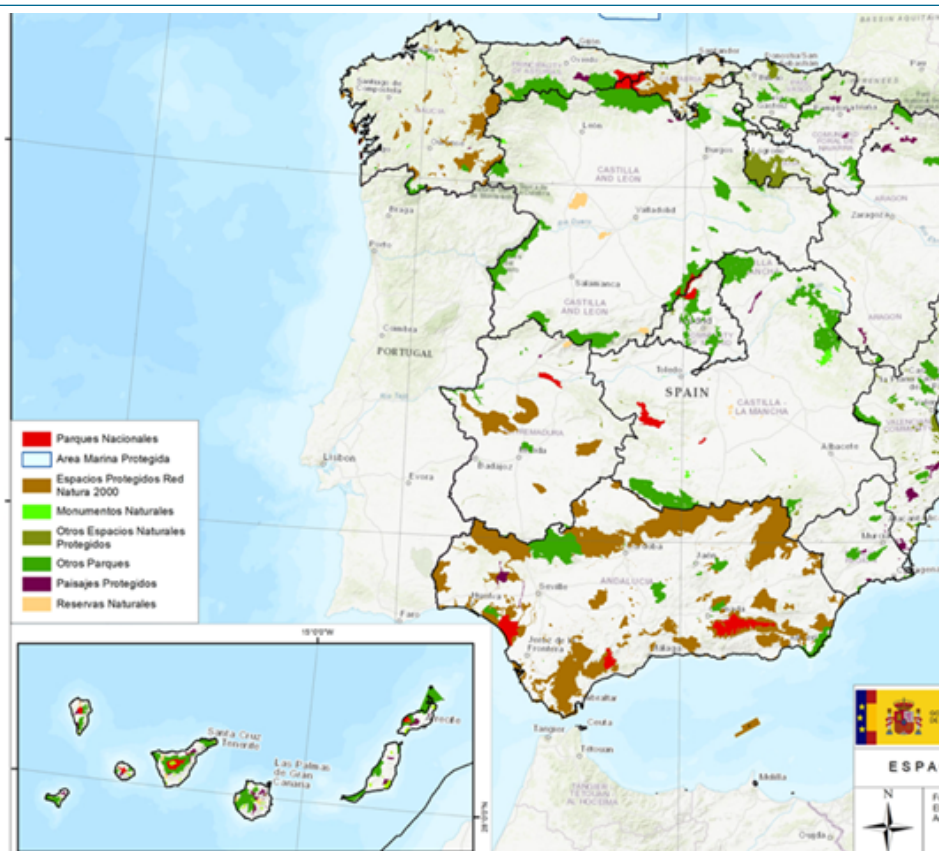
	• IDECYL REN CyL: https://idecyl.jcyl.es/geonetwork/srv/spa/catalog.search#/metadata/SPAGOB CYLMNADTSPSREN • Natural Heritage of Castile and León: https://patrimonionatural.org □ Royal Decree 139/2011, for the development of the List of Wild Species under a Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/act.php?id=BOE-A-2011-3582 □ IUCN Red List: https://www.iucnredlist.org/es □ Current status of the Lists of Wild Species under a Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx □ MITECO's Nature Database: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto □ Report on Article 17 of the Habitats Directive 92/43/EEC (2013-2018) • MITECO: https://www.miteco.gob.es/en/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_art17_inf_2013_2018.html • EEA: https://www.eea.europa.eu/en/topics/at-a-glance/nature/state-of-nature-in-europe-a-health-check/explore-nature-reporting-data/national-summary-dashboards-habitats-directive-art17 □ 2023 Europarc Yearbook on the State of Protected Areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ □ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://members.fsc.org/es/document-centre/documents/resource/168 □ Timber Harvesting Control Study in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	Abundant information is available in Spain from the Autonomous Communities on this subject. This information, found on websites, viewers, and Spatial Data Infrastructures (SDI), pertains to protected areas and priority ecosystems, habitats, and protected and threatened wild species. These elements are clearly identified and mapped, ensuring the identification of HCVs.

A robust governance level and a comprehensive legal framework are in place for Spanish protected areas. The Autonomous Communities, as competent authorities, maintain a good level of control.

According to Law 42/2007 on Natural Heritage and Biodiversity, areas of the national territory are considered Protected Natural Areas if they meet at least one of the following requirements and are declared as such. This includes continental waters and maritime waters under national sovereignty or jurisdiction, including the exclusive economic zone and the continental shelf:

- Contain representative, unique, fragile, threatened, or otherwise valuable natural systems or elements of special ecological, scientific, scenic, geological, or educational interest.
- Be dedicated especially to the protection and maintenance of biological diversity, geodiversity, and associated natural and cultural resources.

Multiple designations exist as most of the Autonomous Communities have legislated on this issue: National Parks, Natural Parks, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. The protected land area in Spain as of December 2022 represents 14.81% for natural areas and reaches 27% if the Natura 2000 Network is included, with Spain being the country that contributes the most to the RN2000, the main instrument of European conservation policy. Protected areas cover both public and private forests.



Harvesting permits specify limitations on any activity that may affect rare or endangered species.

According to the MITECO Nature Data Bank, as of December 2023:

- Andalusia has declared 365 protected areas (terrestrial and marine), encompassing 2,627,032.72 ha of land, representing 30% of its total land area.
- The Valencian Community has declared 300 protected areas (terrestrial and marine), encompassing 258,070.15 ha of land, representing over 11.09% of its total land area.
- The Region of Murcia has declared 20 protected areas (terrestrial and marine), encompassing 62,947.81 ha of land, representing 5.56% of its total land area.
- Castilla-La Mancha has declared 114 Protected Areas, encompassing 589,550.24 ha of land area, representing 7.42% of its total land area.
- Galicia has declared 98 protected areas, including both terrestrial and marine areas. These protected areas cover 359,184.41 ha of land, representing 12.10% of Galicia's total land area.
- Asturias has declared 54 protected areas, encompassing both terrestrial and marine areas. These areas cover 236,160.71 ha of land, representing 22.25% of Asturias' total land area.
- Cantabria has declared 39 protected areas, including both terrestrial and

	marine areas. These areas cover 152,533.79 ha of land, representing 28.70% of Cantabria's total land area. • Castile and León has declared 33 Protected Areas, encompassing a land area of 813,682.55 hectares, representing 8.64% of its total land area. Finally, the Article 17 of the Habitats Directive 92/43/EEC Report (2013-2018), submitted by Spain to the European Commission, indicates a positive trend in the conservation status of terrestrial species that have been assessed. Overall, there has been an increase of 113 assessed records (FV, U1, U2) compared to the previous six-year period, reducing the number of unevaluated records (XX) to 60. Similarly, in terrestrial habitats, with the exception of alpine habitats, there has been a drastic reduction in unevaluated habitats, leaving 4 Atlantic out of 67, 1 Macaronesian out of 20, and 5 Mediterranean out of 92. For materials sourced from agricultural areas, verify if any protection designations (Natura 2000 Network, Natural Park, etc.) linked to High Conservation Values are in place. If so, confirm that any associated management restrictions have been met.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ Law 42/2007 on Natural Heritage and Biodiversity: https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 <u>MITECO:</u> • Protected Areas of Spain: https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/espacios-naturales-protegidos/ • Nature Data Bank, Protected Areas of Spain: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto • Map of Protected Areas of Spain: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto

disponible/ENP_Descargas.aspx#prettyPhoto[pp_gal]/0/

- GIS Layers of National Parks: <https://www.miteco.gob.es/es/red-parques-nacionales/sig/>

Andalusia:

- Andalusian Network of Protected Areas (RENPA):
https://www.juntadeandalucia.es/medioambiente/portal/landing-page-%C3%ADndice/-/asset_publisher/zX2ouZa4r1Rf/content/mapa-actualizado-de-la-renpa/20151
- Natura 2000 Network:
<https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/espacios-protegidos/espacios-protegidos-red-natura-2000>
- REDIAM Viewer: <https://portalrediam.cica.es/VisorRediam/>
- Environmental Information Downloads:
<https://portalrediam.cica.es/descargas>

Valencian Community:

- Protected Natural Areas: <http://www.agroambient.gva.es/es/web/medio-natural/espacios-naturales-protegidos>
- Natura 2000 Network: <https://agroambient.gva.es/es/web/red-natura-2000>
- Valencian Community Cartographic Viewer: <http://visor.gva.es/visor/>

Region of Murcia:

- Protected Natural Areas of the Region of Murcia:
https://www.turismoregiondemurcia.es/es/espacios_naturales/

Castilla-La Mancha:

- Network of Protected Areas of Castilla-La Mancha:
<https://areasprotegidas.castillalamancha.es/rap>
- Map of Protected Natural Areas:
https://areasprotegidas.castillalamancha.es/sites/areasprotegidas.castillalamancha.es/files/documentos/pdf/20170222/enp_0.pdf
- Cartographic Viewer:
https://castillalamancha.maps.arcgis.com/sharing/oauth2/authorize?canHandleCrossOrgSignin=true&client_id=arcgisonline&response_type=code&state=%7B%22portalUrl%22%3A%22https%3A%2F%2Fcastillalamancha.m

aps.arcgis.com%22%2C%22uid%22%3A%22Ty68-mw-zKsGGsB82Nc8F2oDsF91LC1ThvQUIAP5Yk%22%7D&expiration=20160&redirect_uri=https%3A%2F%2Fcastillalamancha.maps.arcgis.com%2Fapps%2Fwebappviewer%2Findex.html%3Fid%3D9dbc9704759b4e51ad6a405e740b5289&redirectToUserOrgUrl=true&code_challenge=3qMM5wKD_VAofwgH2rhhKenBlvbMIF65j20wuoUP9MM&code_challenge_method=S256

Galicia:

- Protected Areas: http://cmaot.xunta.gal/seccion-tema/c/CMAOT_Conseguacion?content=Direccion_Xeral_Conseguacion_Natureza/Espazos_protexidos/seccion.html&std=presentacion.html
- Nature Conservation Viewer: <https://mapas.xunta.es/visores/conseguaciondanatureza/>
- Galicia, Forest Harvesting Viewer: <http://mapas.xunta.gal/visores/aproveitamentos/>
- Cartography of Galicia: <https://www.sergas.es/Saude-publica/GIS-Cartografia-Galicia-formato-vectorial-SHP?idioma=es>

Asturias:

- Regional Network of Protected Natural Areas of Asturias (RRENPA): <https://medioambiente.asturias.es/general/-/categories/773614>
- Asturias Environment Viewer: <https://ideas.asturias.es/medio-ambiente>
- Environmental Network of Asturias: <https://medioambiente.asturias.es>

Cantabria:

- Cantabrian Rural Network, Protected Natural Areas: <https://redcantabrarural.com/naturea-3/espacios-naturales-protexidos/#EspaciosNaturalesProtexidosCantabria>
- Cantabria Maps: <https://mapas.cantabria.es>

Castile and León:

- Network of Protected Natural Areas (RANPA) CyL: <https://medioambiente.jcyl.es/web/es/medio-natural/espacios-naturales.html>
- REN CyL Map: <https://datosabiertos.jcyl.es/web/jcyl/set/es/medio-ambiente/la-red-espacios-naturales-cyl/1284687312196>
- IDECYL REN CyL:

	https://idecyl.jcyl.es/geonetwork/srv/spa/catalog.search#/metadata/SPAGOB CYLMNADTSPSREN • Natural Heritage of Castile and León: https://patrimonionatural.org □ Royal Decree 139/2011, for the development of the List of Wild Species under a Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/act.php?id=BOE-A-2011-3582 □ IUCN Red List: https://www.iucnredlist.org/es □ Current status of the Lists of Wild Species under a Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx □ MITECO's Nature Database: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto □ Report on Article 17 of the Habitats Directive 92/43/EEC (2013-2018) • MITECO: https://www.miteco.gob.es/en/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_art17_inf_2013_2018.html • EEA: https://www.eea.europa.eu/en/topics/at-a-glance/nature/state-of-nature-in-europe-a-health-check/explore-nature-reporting-data/national-summary-dashboards-habitats-directive-art17 □ 2023 Europarc Yearbook on the State of Protected Areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ □ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://connect.fsc.org/es/document-centre/documents/resource/168 □ Timber Harvesting Control Study in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	The previous indicator's description concludes that an effective framework exists, enabling the identification and mapping of species, habitats, and areas of High Conservation Value (HCV). Furthermore, the aforementioned report prepared by COSE and published by MAPA, *Timber Harvesting Control Study in Spain*, indicates that the degree of control by the forest authority is high or very high in all Autonomous Communities except Galicia, where the level of control is considered medium,

and in Cantabria, medium to high. The study concludes that Spanish regulations and the surveillance procedures implemented by the Autonomous Communities are consistent.

The Autonomous Communities employ dedicated personnel, including Agents, Forest Guards, Environmental Guards, and Rural Guards, to oversee the conservation of high-value areas and biodiversity. Additionally, the Spanish Civil Guard houses the SEPRONA (Nature Protection Service), which conducts environmental law enforcement.

Spain's report on Article 17 of the Habitats Directive 92/43/EEC (covering 2013-2018), submitted to the European Commission, indicates a positive trend in the conservation status of terrestrial species that have been evaluated. Overall, there has been an increase of 113 assessed records (FV, U1, U2) compared to the previous six-year period, reducing the number of unevaluated records (XX) to 60.

Similarly, regarding terrestrial habitats, excluding alpine habitats, there has been a significant decrease in unevaluated habitats. This leaves only 4 out of 67 Atlantic habitats, 1 out of 20 Macaronesian habitats, and 5 out of 92 Mediterranean habitats unevaluated. This evaluation includes an analysis of threats affecting species and habitats.

The definition of High Conservation Values (HCVs) (FSC and the HCV Network) integrates the following attributes:

- HCV 1: Species Diversity - Concentrations of biological diversity, including endemic species and rare, threatened, or endangered species, that are significant at the global, regional, or national level.
- HCV 2: Landscape-Level Ecosystems and Mosaics - Large landscape-level ecosystems and mosaics of ecosystems that are significant at the global, regional, or national level, and that contain viable populations of the vast majority of naturally occurring species in natural patterns of distribution and abundance.
- HCV 3: Ecosystems and Habitats - Rare, threatened, or endangered ecosystems, habitats, or refuges.
- HCV 4 Ecosystem Services: Basic ecosystem services in critical situations, including watershed protection and erosion control of vulnerable soils and slopes.
- HCV 5 Community Needs: Places and resources essential to meet the needs of local communities or indigenous peoples (for their livelihoods, health, nutrition, water, etc.), as identified through engagement with these communities or indigenous peoples.

	• HCV 6 Cultural Values: Places, resources, habitats, and landscapes of global or national cultural, archaeological, or historical importance, and/or of critical cultural, ecological, economic, or religious/sacred importance to the traditional cultures of local communities or indigenous peoples, as identified through engagement with these local communities or indigenous peoples. In this regard, the findings of the National Risk Assessment of FSC Controlled Wood in Spain, which establishes a low risk for all indicators in Category 3: "Wood from forests where high conservation values are threatened by management activities," are taken into account. The new 2025 version, currently in public consultation, does not indicate any perceived risks in the identification and assessment of HCVs. The following action guide is established for the identification of and approach to potential threats to high conservation values: 1. For work in public forests, the management services of the Autonomous Communities responsible for management possess all the necessary information. This information will be reflected in the work orders. Any limitations to management related to potential threats to high conservation values are communicated in the contract award. 2. For work on private properties that require prior authorization for any forestry work or use, the management services of the Autonomous Communities themselves identify and delineate the High Conservation Value attributes. Their presence and any resulting management limitations are reflected in the issued authorization. 3. For work on private properties with a Management Plan approved by the competent authority, a notification for the work outlined in the approved plan is sufficient. The identification and delineation work, including a study of High Values and their protection, is found in the management plan approved and validated by the competent administration. All work carried out must adhere to the plan's stipulations. For materials sourced from agricultural areas, verify if any protection designations (Natura 2000 Network, Natural Park, etc.) linked to High Conservation Values are in place. If so, confirm that any associated management restrictions have been met.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.

Supply Base Verifiers	☐ Information available on the Natura 2000 Network: • Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Espazos_protexidos/seccion.html&sub=Rede_natura_2000/ • Andalusia: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/espacios-protexidos/espacios-protexidos-red-natura-2000 • MITECO: https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protexidos/red-natura-2000.html ☐ Information available on high conservation values in the Autonomous Communities' GIS viewers (Natura 2000 Network, Protected Areas, Assets of Cultural Interest) • Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ • Andalusia: https://portalrediam.cica.es/VisorRediam/ ☐ Existing Legal Framework Laws, regulations, and regulatory bodies ☐ Law 42/2007 on Natural Heritage and Biodiversity https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 ☐ Royal Decree 139/2011, for the development of the List of Wild Species under a Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/act.php?id=BOE-A-2011-3582 ☐ Lists of protected and threatened species. • Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Biodiversidade/seccion.html&sub=Especies_ameazadas/ • Andalusia: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/biodiversidad-y-vegetacion/listado-catalogo-flora-fauna-silvestre-amenazada-regular-ocasional-andalucia • IUCN Red List: https://www.iucnredlist.org/es ☐ Current status of the Lists of Wild Species under a Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx
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	☐ MITECO's Nature Database: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto ☐ Law 16/1985, of June 25, on Spanish Historical Heritage: https://www.boe.es/buscar/act.php?id=BOE-A-1985-12534 ☐ Law 5/2016, of May 4, on the Cultural Heritage of Galicia: https://www.boe.es/buscar/pdf/2016/BOE-A-2016-5942-consolidado.pdf ☐ Law 14/2007, of November 26, on the Historical Heritage of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-2008-2494 ☐ Assets of Cultural Interest • Galicia: https://www.cultura.gal/sites/default/files/documents/destaques/1350635148121004bicgalicia.pdf • Andalusia: https://www.juntadeandalucia.es/organismos/culturaydeporte/areas/cultura/bienes-culturales/catalogo-pha.html ☐ Report on Article 17 of the Habitats Directive 92/43/EEC (2013-2018) • MITECO: https://www.miteco.gob.es/en/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_art17_inf_2013_2018.html • EEA: https://www.eea.europa.eu/en/topics/at-a-glance/nature/state-of-nature-in-europe-a-health-check/explore-nature-reporting-data/national-summary-dashboards-habitats-directive-art17 ☐ 2023 Europarc Yearbook on the State of Protected Areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ ☐ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://members.fsc.org/es/document-centre/documents/resource/168 ☐ Timber Harvesting Control Study in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	Biodiversity, or biological diversity, can be defined as the variety of life. It encompasses the diversity of plant, animal, fungal, and microorganism species that live in a given space, their genetic variability, the ecosystems to which these species belong, and the landscapes or regions where the ecosystems are located. It also includes the ecological and evolutionary

processes that occur at the gene, species, ecosystem, and landscape levels.

Spain is among the countries with the greatest biological diversity in the EU due to factors such as its geographical position, geological diversity, significant climatic, orographic, and edaphic variability, paleobiogeographical history, and the existence of islands.

Law 42/2007 on Natural Heritage and Biodiversity establishes the basic legal framework for the conservation, sustainable use, improvement, and restoration of natural heritage and biodiversity. It includes instruments for understanding and planning natural heritage and biodiversity, such as the Spanish Inventory of Natural Heritage and Biodiversity, the Strategic Plan for Natural Heritage and Biodiversity, and the Guidelines for the Management of Natural Resources.

Areas of the national territory, including continental and maritime waters under national sovereignty or jurisdiction (including the exclusive economic zone and the continental shelf), are considered Protected Natural Areas if they meet at least one of the following requirements and are declared as such:

- ☐ Contain representative, unique, fragile, threatened, or otherwise valuable natural systems or elements of special ecological, scientific, scenic, geological, or educational interest.
- ☐ To be dedicated, in particular, to the protection and maintenance of biological diversity, geodiversity, and associated natural and cultural resources.

Multiple designations and classifications exist, as most Autonomous Communities have enacted legislation on this matter: National Parks, Natural Parks, Natural Reserves, Natura 2000 Network Areas, Biosphere Reserves...

The protected land area in Spain, as of December 2022, represents 14.81% of natural areas and reaches 27% if the Natura 2000 Network is included. Spain is the country that contributes the most to the RN2000, the main instrument of European conservation policy. Protected areas cover both public and private forests.

Regarding the conservation of habitats and natural spaces, it incorporates Marine Protected Areas and includes provisions relating to the Natura 2000 European Ecological Network and areas protected by international instruments. With regard to the conservation of wild biodiversity, the law creates the List of Species under Special Protection and the Spanish Catalogue of Threatened Species, as well as the Spanish Catalogue of Invasive Alien Species. The law also regulates the protection of species in relation to hunting and continental fishing and establishes the Spanish Hunting and Fishing Inventory. Similarly, access to genetic resources from wild taxa and the sharing of benefits derived from their use are regulated.

The law also establishes the Fund for Natural Heritage and Biodiversity, a co-financing instrument designed to ensure territorial cohesion and the achievement of the law's objectives. It also establishes the State Commission for Natural Heritage and Biodiversity, a consultative and cooperative body between the State and the Autonomous Communities, and the State Council for Natural Heritage and Biodiversity, a public participation body in the conservation and sustainable use of natural heritage and biodiversity.

Furthermore, as indicated by previous indicators, Spain has a systematic legal framework for environmental protection and a good level of governance. This is linked to the degree of control exercised by the forest authority over activities impacting the natural environment, which is considered high or very high in all Autonomous Communities except Galicia, where it is considered medium, and Cantabria, where it is considered medium-high.

The Autonomous Communities employ dedicated Forest and Environmental Agents to oversee and safeguard areas of high conservation value. Additionally, the Spanish Civil Guard operates the SEPRONA (Nature Protection Service), which specializes in environmental law enforcement. Currently, there are no published reports indicating significant environmental damage directly attributed to forestry or harvesting operations.

Harvesting activities that could potentially impact rare or endangered species are subject to specific restrictions throughout the notification and permitting process. Furthermore, the Autonomous Communities within the Supply Base provide comprehensive information on protected areas, priority ecosystems, habitats, and the Natura 2000 Network. This information is readily accessible through websites, interactive viewers, and IDE platforms.

However, the Article 17 of the Habitats Directive 92/43/EEC Report (2013-2018), submitted by Spain to the European Commission, indicates a regression in the conservation status of both species and habitats within the terrestrial environment. This is partly due to a significant reduction in unevaluated species and habitats, most of which have transitioned to an unfavorable status (with 48 and 58 new taxa in categories U1 and U2, respectively). Additionally, there is a general decline in favorable habitats, with forestry activities identified as a threat to some.

The aforementioned Article 17 report, submitted by Spain, includes the following summary table outlining the conservation status of the assessed habitats:

		Proportion of habitats assessments categories of conservat									
		FV		XX		U1		U2			
ES	2007-2012	30	12%	62	25%	117	48%	35			
	2013-2018	22	9%	44	18%	139	56%	42			
		Proportion of species assessments categories of conservation s									
		FV		XX		U1		U2		M	
ES	2007-2012	138	22%	158	25%	222	35%	119	19%	1	
	2013-2018	127	19%	102	15%	266	40%	176	26%		
		Raw material sourced from agricultural areas requires verification to ensure compliance with the indicator, as there is no management involvement.									
		Based on evidence from the Article 17 of the Habitats Directive 92/43/EEC reports (2013-2018 period) submitted by Spain to the European Commission, which indicate a decline in the conservation status of both species and habitats within the terrestrial environment, a specified risk is designated.									
		Furthermore, due to the complete lack of management involvement by the organization extracting the agricultural material, a specified risk is assigned to this material type.									
Risk Rating		Specified Risk									

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Supply Base Verifiers	☐ Review of orthophotos from flights before 2008 or use of related viewers.

- Existing Legal Framework Laws, regulations, and regulatory bodies
- Forestry Law consolidated text (Forestry Law 43/2003, modified by Laws 10/2006 of April 28 and 21/2015 of July 20)): <https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339>
- Law 2/1992, of June 15, Forestry Law of Andalusia: <https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996>
- Law 5/2014, of July 25, of the Generalitat, on Land-Use Planning, Urban Planning, and Landscape, of the Valencian Community: <https://www.boe.es/buscar/pdf/2014/BOE-A-2014-9625-consolidado.pdf>
- Law 3/1993, of December 9, of the Valencian Government, Forestry of the Valencian Community: http://www.dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf
- Cartography and database of agricultural transformations of forest land in the Valencian Community: <https://agroambient.gva.es/es/web/medio-natural/descarrega-cartografia-forestal>
- Law 8/2014 on Tax Measures, Administrative Simplification, and Public Function, Region of Murcia: <https://www.boe.es/boe/dias/2014/12/23/pdfs/BOE-A-2014-13369.pdf>
- Law 3/2008, of June 12, regarding Forestss and Sustainable Forest Management in Castilla-La Mancha: <https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2>
- Castilla-La Mancha: <https://www.jccm.es/tramitesygestion/cambio-de-uso-forestal>
- Law 7/2017 on Forests of Galicia, consolidated text: <https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>
- Galician Land Law 2/2016, Consolidated Text: <https://www.boe.es/buscar/pdf/2016/BOE-A-2016-3191-consolidado.pdf>
- Galician Law for the Recovery of Agricultural Land: <https://info-sitegal.xunta.gal/es/paxina/lei-112021-do-14-de-maio-de-recuperacion-da-terra-agraria-de-galicia>
- Galicia: <https://www.campogalego.es/lei-de-recuperacion-da-terra-agraria-escenario-y-retos-en-el-dia-0/>

	☐ Law 3/2004, of November 23, regarding forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf ☐ Asturias Urban Planning Code: https://www.boe.es/legislacion/codigos/codigo.php?id=26&modo=1-a=0 ☐ Regulations, Directorate-General for the Natural Environment, Cantabria: http://dgmontes.org/normativa ☐ Law 3/2009, of April 6, regarding forests in Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 ☐ Afforestation of Agricultural Land: http://secforestales.org/publicaciones/index.php/cuadernos_secf/article/view/19497 ☐ FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES https://connect.fsc.org/es/document-centre/documents/resource/168 ☐ FSC National Risk Assessment for Spain 2025, public consultation document ☐ Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasfiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf ☐ Authorization of work/forest harvesting/notice of activity ☐ Available cartography and consultation with the relevant Autonomous Community authorities on transformations ☐ Management Plan, Harvesting Project ☐ Agreements and contracts signed
Risk Rating justification	The change of use from forest to non-forest requires authorization regulated at the state level by Law 43/2003 on Forests, as amended by Laws 10/2006, of 28 April, and 21/2015, of 20 July. Article 40 of this law, which addresses the change of forest use and modification of vegetation cover, states: "The change of forest use of a forest when it is not motivated by reasons of general interest, and without prejudice to the provisions of Article 18.4 and the applicable environmental regulations, will be exceptional and will require a favorable report from the competent forestry body and, where applicable, from the forest owner."

This is further defined in Article 6 of this Law. the concept of change of forest use as: “any physical action or administrative act that removes the designation of forest from the land”.

Therefore, this is considered exceptional and requires express authorization from the competent authorities. Normally, a change to agricultural use may be authorized for plots that have been used for agriculture within the previous 10-30 years. Authorization for other types of change is only granted in cases of special public interest.

This does not affect the type of forest, such as consolidated forest stands, where Novalis typically operates.

Even so, it is important to note that material derived from felling carried out for the conversion of forest land to non-forest uses cannot be considered SBP feedstock. Similarly, feedstock originating from the conversion of Wetlands, Peatlands, or High Biodiversity Grasslands to forests is not permitted.

Andalusia:

In Andalusia, changes in land use are regulated by Law 2/1992 of June 15, on Forestry of Andalusia. Article 69 of this law states: “The change of use of forest land for agricultural crops or other forestry uses requires authorization from the Forest Administration, regardless of land ownership, and without prejudice to other required authorizations or licenses.” Public information on authorized land-use changes by province has been available since 2006: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/landing-page-%C3%ADndice/-/asset_publisher/zX2ouZa4r1Rf/content/cambio-de-uso-forestal/20151

Valencian Community:

Similarly, in the Valencian Community, changes in land use from forestry to agricultural purposes must be authorized by the General Directorate for the Natural Environment and Environmental Assessment.

A specific application form is required for this process:
https://www.gva.es/es/inicio/procedimientos?id_proc=664&version=amp

Murcia:

Similarly, in Murcia, clearing forest land outside protected natural areas for agricultural cultivation requires approval from the General Directorate of the Natural Environment.

A specific application form is available for this process:
[https://www.carm.es/web/pagina?IDCONTENIDO=7122&IDTIPO=240&TASA S=S&RASTRO=c672\\$m2469#informacionTasasç](https://www.carm.es/web/pagina?IDCONTENIDO=7122&IDTIPO=240&TASA S=S&RASTRO=c672$m2469#informacionTasasç)

Castilla-La Mancha:

As in other Spanish Communities, this land conversion requires approval from the General Directorate of Forest Policy and Natural Areas. A specific form outlines the required documentation. For continuous or proximate areas exceeding 5 ha, submissions must include a project signed by a competent technician. This project must contain, at minimum, a forest study, a study of crops to be introduced, an economic study, and an environmental impact study: <https://www.jccm.es/tramitesygestion/cambio-de-uso-forestal>

Galicia:

In Galicia, data from the last 35 years clearly show an increase in eucalyptus plantation area due to land transformations. However, the area harvested for native hardwoods, while existent, does not appear to be significant. All consulted data at the regional level indicate that native hardwood areas are also increasing in Galicia.

Article 67 of the Galician Forest Law states that “reforestation and new plantations interspersed with the Eucalyptus genus are prohibited in areas populated by species listed in Annex 1, even after their harvesting or being affected by forest fires. This prohibition does not apply to the regeneration of Annex 1 species in the understory or after planting or regeneration.” Therefore, these transformations are legally prohibited, and fines are established for offenders.

No references to similar issues related to *Pinus radiata* have been found in Galicia.

Due to the large fires that have affected the region in recent years, raising social alarm because of their intensity and danger, the Xunta de Galicia has established a moratorium on new eucalyptus plantations. This moratorium is implemented through the ninth transitory provision of Law 11/2021 on the Recovery of Agricultural Land, which prohibits new eucalyptus plantations under the conditions outlined within. Furthermore, administrative surveillance of eucalyptus reforestation has been intensified, leading to a significant increase in sanctioning proceedings for regulatory infractions.

Changes in land use from forestry to agricultural purposes must be reported to or authorized by the Regional Ministry of Rural Environment. The 2012 Galician Forest Law simplified the procedures and requirements for converting forest land to agricultural use (while imposing stricter regulations for the reverse process) under a specific set of conditions. Depending on the area of transformation and the species of tree planted, only a simple notification is required (which in any case requires an environmental impact report for the Regional Ministry of Environment), or prior authorization may be necessary.

Global data indicate that Galicia continues to lose agricultural land. The data demonstrate that this is no small challenge.

It is estimated that Galicia has lost over 150,000 hectares of agricultural land in the last three decades. Part of this land was abandoned and became scrubland or was colonized by deciduous hardwoods, while the rest was either forested or urbanized.

While land abandonment was primarily recorded in the inland regions of Galicia, where agriculture is less prevalent, the demand for land in livestock farming regions remains unmet. According to the Strategic Plan of the Galician Dairy Sector, dairy farms alone would require around 35,000 additional hectares.

In this regard, the Xunta de Galicia approved Law 11/2021 of May 14 on the recovery of agricultural land in Galicia. This law establishes the general framework in Galicia for the management of agroforestry land, its land-use planning, combating abandonment, and promoting recovery. Its aim is to bring abandoned and underutilized land into production and make land available to those who want to farm it. The law offers a range of instruments and possibilities to improve the land base of existing farms, facilitate generational change in the agroforestry sector, and generate wealth and employment in rural areas.

Asturias

Similar situations may occur in Asturias, albeit on a smaller scale, as the area of eucalyptus plantations has also increased, particularly in coastal regions. Nevertheless, no evidence suggests that the area harvested from native hardwood stands is significant. This is due to the existence of legislation, such as Article 42 of the Asturian Forest Law, which regulates and prohibits such practices, coupled with robust administrative controls.

Article 42 of the Asturian Forest Law stipulates that any changes in forest land use for agricultural purposes require express authorization from the Regional Ministry responsible for forestry matters. The granting of such authorizations is contingent upon prior verification, through appropriate studies and analyses, that the proposed actions are compatible with the provisions outlined in forest planning and management instruments and do not adversely affect the physical and natural environment or other protected forestry interests. The applicant must prepare these studies in accordance with the instructions of the Regional Ministry responsible for forestry matters when the area concerned exceeds ten hectares.

Cantabria

Similar situations, albeit on a smaller scale, may arise in Cantabria, where the area of eucalyptus plantation, particularly in coastal regions, has also

increased. However, there is no evidence that felling of native hardwoods is significant, as sufficient administrative controls are in place.

As Cantabria does not have its own Forest Law, the provisions of the State Forest Law (Law 43/2003) apply. Article 40.1 of this law states that any change in the use of a forest that is not motivated by the general interest, and without prejudice to the provisions of Article 18.4 and applicable environmental regulations, shall be exceptional and require a favorable report from the competent forestry body and, where applicable, the forest owner.

Castile and León

In Castile and León, conversion of productive poplar groves (a significant economic sector in the region) to other uses by eliminating riparian forests is theoretically possible. However, no significant evidence of this has been found. Riparian forests are likely one of the ecosystems most impacted by human activity due to the high productivity of their underlying soils. Currently, existing riparian forests are generally protected.

There is ongoing debate regarding the restoration of a minimum amount of natural riparian vegetation along rivers. However, this does not involve conversion to other land uses, but rather a return to natural structures.

In Castile and León, the Forest Law (Law 3/2009, of April 6, on Forests of Castile and León) addresses these matters in Title V on Conservation and Protection of Forests, specifically in Chapter I on Changes in Forest Use and Protection of Vegetation Cover, across five articles.

The 1992 program for the afforestation of agricultural land, implemented as part of the reform of the Common Agricultural Policy (CAP), had a significant impact in this Autonomous Community. With over 730,000 hectares forested, this program has had the greatest impact on reforestation efforts for private landowners in Spain. Castile and León accounts for 35% of this total forested area. Of this, 65% was forested between 1993 and 1999, with only 8% forested since 2007. Therefore, no transformations are expected, nor has any evidence of such been found.

The conclusion is that a clear legal framework exists, regulating both the conversion of native forest to plantations (prohibited) and the conversion of forest land to non-forest land (requiring prior authorization).

The new version of the FSC's NRA risk analysis for controlled wood in Spain, prepared in 2025 and currently in public consultation, identifies the conversion of previously agricultural land for forest use to agricultural use as a common practice. This analysis states: 'In this case, the risk would come mainly from plantations whose management plan does not include forest regeneration or from plantations without an approved management plan. In the case of clear-cutting, the forest owner/manager should commit to

	regenerating the forest cover in the felling area through a Statement of Responsibility.' As a result, the recommendations outlined in the risk analysis will be implemented.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies ☐ Progress - The State of Spain's Forests and Forest Sector, ISFE, 2021: https://seeforestales.org/sites/default/files/archivos/avance_isfe2021.pdf ☐ Report on the Situation of Forests and the Forest Sector in Spain - ISFE 2017: https://seeforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf ☐ Forest Damage Inventory: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-espanol-patrimonio-natural-biodiv/sistema-indicadores/06b-inventario-danos-forestales.html ☐ Level II Network Records: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/redes-europeas-seguimiento-bosques/red_nivel_II_resultados.html ☐ Integrated Pest Management Guides, Forestry Group, Ministry of Agriculture, Fisheries and Food (MAPA): https://www.mapa.gob.es/eu/agricultura/temas/sanidad-vegetal/productos-fitosanitarios/guias-gestion-plagas/forestales/ ☐ Evaluation of the Potential Impacts of Forest Operations on Forest Health and Vitality ☐ Evaluation of Potential Impacts at the Operational Level and Measures Taken to Minimize Them ☐ Good Practices in Forest Management ☐ Expert Consultation

Risk Rating justification	According to the reports reviewed, the phytosanitary situation of Spanish forests has worsened due to drought and climate change, although tree mortality remains at a manageable level. The introduction of invasive pests and pathogens, along with climate change, constitute major threats to the health of Spanish forests, in addition to forest fires. The 2017 Report on the State of Spain's Forests and Forest Sector (ISFE) indicates that: <i>The combination of climate change and the exchange of invasive species poses a serious threat to the preservation of forest stands globally. Climate change is expected to increase the susceptibility of forests to the intensity and frequency of disturbances caused by native forest insects and pathogens. This is due to the first, pests may find more suitable climatic conditions for their development (greater survival to climatic extremes) and can establish themselves in new areas lacking natural enemies; and second, host trees may become more vulnerable to these agents due to climatic extremes (prolonged droughts, extreme temperatures, floods, and gales). These disturbances can have devastating effects not only on the survival but also on the structure and function of forest ecosystems.</i> <i>In Spain, overall defoliation in 2017 was 21.7% (Table 2.18), slightly higher than the previous year (21.1%). This trend was consistent across both conifer and broadleaf species. When analyzed by species or species groups, broadleaves exhibited a slightly worse condition than conifers, with higher defoliation (22.7% vs. 20.7%), a lower frequency of trees that were not or only slightly defoliated (72.7% vs. 77.8%), and a higher proportion of dead trees (0.6% vs. 0.5%).</i> <i>The recent evolution of tree damage is exemplified in the following table, which compares the percentages of healthy, damaged, and dead or missing trees between 2017 and the preceding five years. This data reveals a serious deterioration in tree health in the last year compared to the previous five-year period, with a decline of almost 10% in the proportion of healthy trees. This decline is more pronounced in conifers (11.7%) than in broadleaves (8.1%), a trend already observed in 2016.</i>
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LA SITUACIÓN DE LOS BOSQUES Y EL SECTOR FORESTAL EN ESPAÑA

ISF
2017

Tabla 2.20. Resultados de defoliación para el total del arbolado, coníferas, frondosas, por cl comparativa del año 2017 con el promedio del último quinquenio (2012-2016)

	AÑO 2017	PROMEDIO 2012 - 2016
DEFOLIACIÓN EN CONÍFERAS Y FRONDOSAS (%)		
Arbolado sano (0 al 25% de defoliación)	72,2	82,2
Arbolado dañado (>25% y < 100% de defoliación)	24,8	15,4
Muertos o desaparecidos (100% de defoliación)	3	2,4
DEFOLIACIÓN EN CONÍFERAS (%)		
Arbolado sano (0 al 25% de defoliación)	73,8	85,5
Arbolado dañado (>25% y < 100% de defoliación)	23,6	12,2
Muertos o desaparecidos (100% de defoliación)	2,6	2,3
DEFOLIACIÓN EN FRONDOSAS (%)		
Arbolado sano (0 al 25% de defoliación)	70,7	78,8
Arbolado dañado (>25% y < 100% de defoliación)	25,9	18,6
Muertos o desaparecidos (100% de defoliación)	3,4	2,5

Fuente: MAPAMA (2018b)

A breakdown of defoliation by Autonomous Communities shows that the Basque Country, Asturias, Canary Islands, and Cantabria had the highest percentages of healthy trees. Conversely, the highest percentages of damaged trees were observed in Madrid, Murcia, the Valencian Community, Castilla-La Mancha, Catalonia, and Extremadura. Comparing these figures to the average of the previous five-year period reveals a worsening in most Autonomous Communities. This deterioration is particularly acute in Madrid and the eastern/southeastern communities of Murcia and the Valencian Community, undoubtedly linked to the drought experienced in these areas. Conversely, a slight improvement is observed in the Atlantic Communities and the Canary archipelago.

A key benefit of the European Forest Damage Monitoring Networks (Level I and Level II Networks) is that they enable the identification of damage-causing agents, which are initially categorized into eight classes. The results of this monitoring are regularly published in the "Annual Forest Damage Inventories" (IDF; Level I Network) and the "Level II Network Reports." Notably, there has been a significant increase in recorded damage over the last three inventories, rising from 3,224 in 2014 to 4,468 in 2016 and 6,030 in 2017. This increase is primarily attributed to a sharp rise in abiotic damage and, to a lesser extent, an increase in damage caused by insects and fungi. The proportions of other agents remained relatively stable. Overall, abiotic damage accounted for half of all recorded damage, with drought being the

primary contributing factor (90%). The lack of rainfall has resulted in substantial losses of leaf biomass across numerous forest areas. It is likely that climate change is related to the occurrence of increasingly extreme droughts in Spain. However, the damage caused by this is expected to be reduced as conditions improve, as has happened in previous episodes.

The data also show that the forest authority uses instruments to monitor and maintain or improve ecosystems (e.g., the Damage Monitoring Network). The level of control by the forest authority is medium/high throughout the country.

Therefore, the Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. There is a systematic legal framework with action plans implemented at the government level for the management of the main problems detected. There is also a data monitoring network (European Forest Damage Monitoring Network).

The Ministry of Agriculture has a dedicated Plant Health section, responsible for developing regulations, guides, protocols, and monitoring studies on various pests and diseases. Furthermore, each Autonomous Community has specific departments dedicated to monitoring and studying these aspects.

Examples of these public administration tasks include:

- Guides for Integrated Pest Management, Forestry Group, MAPA
- Plant Health, Pinewood Nematode, MAPA, including information on demarcated areas in Spain: <https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/organismos-nocivos/nematodo-de-la-madera-del-pino/>
- Pinewood Nematode Contingency Plan, MAPA: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/pnc_nmp_marzo_2020__sin_amarillo_tcm30-525472.pdf
- Pine processionary moth: <https://agricultura.gencat.cat/web/.content/06-medi-natural/gestio-forestal/enllacos-documents/plagues-forestals/fitxers-binaris/fitxa-81-matsucoccus-feytaudi.pdf>
- The Interreg Sudoe Plurifor Project involves public administrations (Xunta Galicia, Basque Government, Asturias Government, etc.), associations, and private entities. Its objective is to contribute to developing regional and transnational risk management plans for forest areas susceptible to biotic and abiotic risks: <https://www.interreg-sudoe.eu/proyectos/los-proyectos-aprobados/167-planes-de-gestion-de-riesgos-transnacionales-para-los-espacios-rurales-forestales-sensibles-a-los-riesgos-bioticos-y-abioticos>
- Inclusion of information regarding the presence of forest pests and mandatory control measures with implications for forestry work, specifically

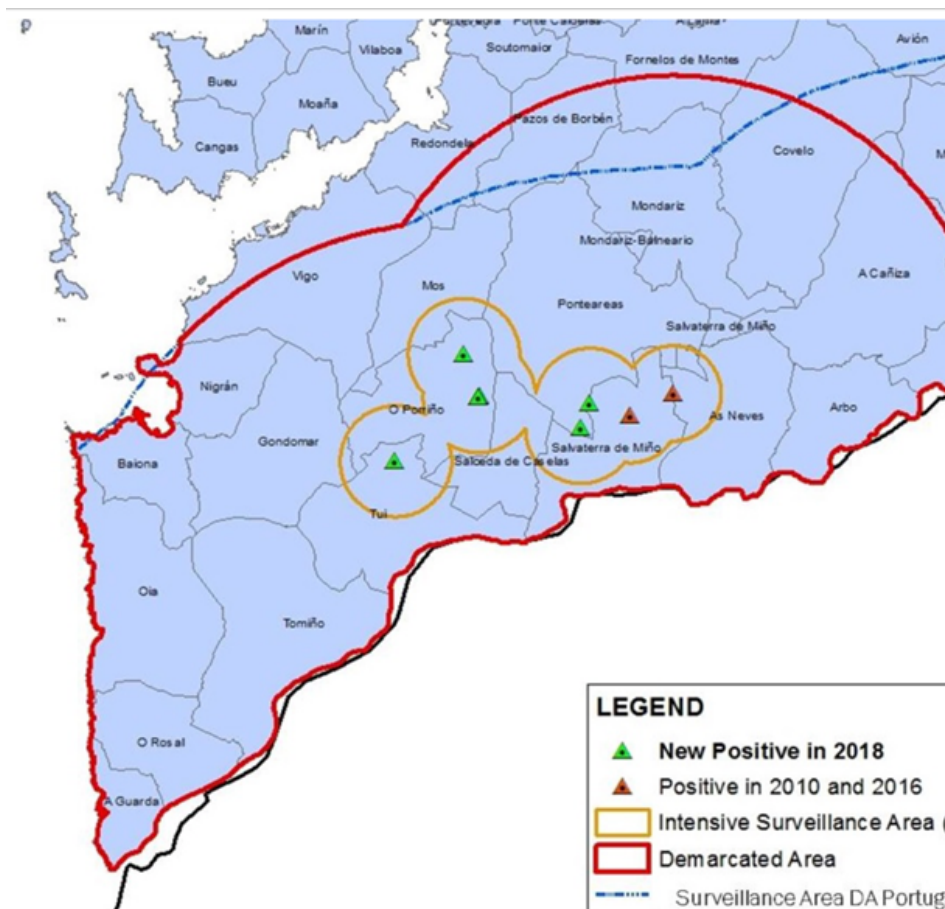
for cutting permits and notifications issued by the Autonomous Communities.

Three demarcated zones related to the Pinewood Nematode have been established at the territorial level:

Actualmente, en España hay **3 Zonas Demarcadas (ZD)** de *Bursaphelenchus xylophilus*: **As Neves** (Comunidad Autónoma de Galicia); **Lagunilla** (Salamanca) cuya ZD afecta a las Comunidades Aut. de Extremadura, y **Sierra de la Malvana** (Valverde del Fresno, Cáceres) afectando a las Comunidades Aut. de Extremadura y Castilla y León.



As Neves Demarcated Zone:



In this regard, the Xunta de Galicia, through Resolution 8/2019 of December 28, 2018, established a quarantine zone due to the infestation of the pinewood nematode in *Pinus pinaster* stands in the southern Pontevedra province, specifically in the regions of Condado, Baixo Miño, Val Miñor, Vigo, and A Paradanta: <https://mediorural.xunta.gal/es/temas/agricultura/sanidad-vegetal/organismos-nocivos-de-cuarentena>. The affected area is reflected in the Xunta de Galicia's forest management viewer, and all activities within this zone must comply with legislation concerning the pinewood nematode: Decision 2012/535/EU and Decree 10/2011.

The scope of this assessment is the impact of forestry operations on the evaluated indicators. Forestry operations typically have a positive impact on the control of forest diseases.

Agricultural material includes by-products from the management of woody crops, which would otherwise be burned on-site. The management practices on these lands fall outside the scope of this assessment.

Furthermore, as previously mentioned, there are implemented manuals of good practices, monitoring results, examples of legal application, and reports

	and action plans related to major diseases and pests.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies ☐ Forestry Law consolidated text (Law 43/2003 on Forests, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf ☐ Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14 ☐ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf ☐ Forestry Regulations of Cantabria: https://dgmontes.org/normativa ☐ Law 3/2004, of November 23, regarding forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf ☐ Law 3/2009, of April 6, regarding forests in Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 ☐ Law 7/2022, of 8 April, on Waste and Contaminated Soils for a Circular Economy: https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809

	☐ National Action Program to Combat Desertification (NAPCD): https://www.miteco.gob.es/es/biodiversidad/temas/desertificacion-restauracion/lucha-contra-la-desertificacion/lch_pand.aspx ☐ Spanish Society of Forest Sciences: • Report on the Situation of Forests and the Forest Sector (ISFE) in Spain, 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf • 2021 ISFE Advance Report: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf ☐ Maps Available on Erosion and Desertification Risk. ☐ Good Practice Manual. ☐ Forest Work Sheets. ☐ Forest Machinery Management Sheets.
Risk Rating justification	The biggest problem facing Spanish soils is desertification. Soil erosion is one of the determining factors in the advancement of desertification in Spain and constitutes an environmental problem of special relevance in most of the Mediterranean area. According to the Soil Erosion Status Map (1987–2001), which uses the USLE_USDA methodology, the soil formation process reaches a variable rate of between 2 and 12 tons per hectare per year. However, 24% of the national territory (12,382,984 ha) loses more than 12 tons per hectare annually, and 12.3% (6,217,830 ha) loses soil at a rate exceeding 50 tons per hectare per year. These six million hectares experiencing severe erosive processes are primarily located within the hydrographic basins characterized by a Mediterranean-continental climate, mainly in the basins of the South, Guadalquivir, Ebro, Tagus, and Júcar rivers. The annual soil loss in Spain is estimated to exceed 1.2 billion tons. Of these losses, 27% (334 million tons) occur in forested areas, while the remaining 73% (887 million tons) occur in agricultural areas. Given that forest use covers a larger area than agricultural use, it is evident that the highest unit rates of erosion occur in areas used for agricultural crops. Within forest environments, the most significant soil loss occurs in areas populated by shrubs and scrubland (19.1 t/ha per year) and in wasteland, scattered scrubland, and sparsely wooded areas (FCC<20%), with an average of 17.5 t/ha per year. This loss is primarily associated with the Mediterranean region.

	Based on the aforementioned information, it can be concluded that forestry work does not cause significant soil damage. Within the framework of sustained forest management and the implementation of appropriate environmental and forestry management procedures, significant soil damage is not anticipated. Furthermore, the areas most affected by soil loss (the Mediterranean region) are subject to greater regulatory control by competent authorities. This aligns with the report prepared by COSE and published by MAPA, which highlights the prevalence of forest improvement work in these areas. Regeneration cuts are less common and typically exclude clear-cutting practices. However, the Mediterranean region undeniably possesses significant erosive potential, posing considerable risks to soil quality. Therefore, the intensity of forest management practices and the terrain's slope are crucial aspects to consider when assessing potential risks related to this indicator. Based on evidence of soil loss in Spain and considering the forestry work within the scope of Novalis' SBP certification, the risk is designated as low. Exceptions include clear-cuts of eucalyptus in Andalusia, specifically in areas with slopes exceeding 30%, and the management of woody crop biomass from agricultural sources, where the risk is designated as specified.
Risk Rating	Specified Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ Forestry Law consolidated text (Law 43/2003 on Forests, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Law 3/1993, of December 9, of the Valencian Government, concerning

	Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf ☐ Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14 ☐ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf ☐ Forestry Regulations of Cantabria: https://dgmontes.org/normativa ☐ Law 3/2004, of November 23, regarding Forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf ☐ Law 3/2009, of April 6, regarding forests in Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 ☐ Law 7/2022 on Waste and Contaminated Soils for a Circular Economy: https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809 ☐ Manual of Good Practices in Forest Management. ☐ Forest Work Sheets. ☐ Forest Machinery Management Sheets. ☐ Contracts with suppliers. ☐ Information received from suppliers on the environmental assessment of the work. ☐ Evaluation of potential impacts at the worksite level. ☐ Evaluation of measures taken to minimize impacts. ☐ Field visits to ongoing forestry work.
Risk Rating justification	In this regard, it is important to note that Spain has a clear and effective legal framework and competent authorities that carry out control and enforcement. Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities employ dedicated personnel for oversight. Furthermore, the Civil Guard's SEPRONA (Nature Protection Service) conducts environmental law enforcement activities.

	A final inspection is conducted by the Administration or owner to ensure compliance with the waste treatment stipulations outlined in the specifications, contracts, or notifications. The procedures for waste management are typically stipulated in the Technical Specifications, authorizations, or contracts governing the work. Most Autonomous Communities have established regulations concerning the management of forest residues generated from work, specifying permissible and prohibited activities. Moreover, the burning of waste necessitates prior authorization. Forest management and improvement work are carried out within this supply base. The methodology applied for the elimination of forest residues is shredding. Similarly, due to its commercial activity, a large portion of the forest residues is used for biomass. Furthermore, at the SBP certification level, materials sourced from locations where stumps are utilized are not permitted. There are no published reports of significant environmental damage associated with forestry or harvesting activities.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies ☐ Forestry Law consolidated text (Law 43/2003 on Forests, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.

pdf

- Forestry Policy Action Plan of the Region of Murcia 2016-2020:
https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14
- Law 7/2017 on Forests of Galicia, consolidated text:
<https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>
- Forestry Regulations of Cantabria: <https://dgmontes.org/normativa>
- Law 3/2004, of November 23, regarding forests and forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>
- Law 3/2009, of April 6, regarding forests in Castile and León:
<https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>
- Law 7/2022 on Waste and Contaminated Soils for a Circular Economy:
<https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809>
- National Soil Erosion Inventory (INES):
<https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-nacional-erosion-suelos/default.aspx>
- National Action Program to Combat Desertification (NAPCD):
https://www.miteco.gob.es/es/biodiversidad/temas/desertificacion-restauracion/lucha-contra-la-desertificacion/lch_pand.aspx
- MITECO, Regulatory Framework for Hydrological Planning:
https://www.miteco.gob.es/es/agua/legislacion/Marco_normativo_planificacion.aspx
- FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES:
<https://members.fsc.org/es/document-centre/documents/resource/168>
- Spanish Society of Forest Sciences.
- Report on the Situation of Forests and the Forest Sector (ISFE) in Spain, 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf
- 2021 ISFE Advance Report: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf
- Land Registry General Directorate Viewer:
<https://www1.sedecatastro.gob.es/Cartografia/mapa.aspx>

	☐ SIGPAC Portal and MAPA viewer: https://sigpac.mapama.gob.es/fega/visor/ ☐ Technical Specifications for the Awarding of Forest Work Contracts ☐ Good Forest Management Practices Manual. ☐ Supplier Contracts. ☐ Information Received from Suppliers Regarding Environmental Impact Assessments. ☐ Assessment of Potential Impacts at the Work Level and Mitigation Measures Taken. ☐ Field Visits to Ongoing Forestry Operations.
Risk Rating justification	Forest stands and their proper management generally have a positive impact on water resources. However, the work itself, with a high degree of localized disturbance, can impact water quality and quantity. This is usually linked to the intensity of forest management and the slope of the terrain. Depending on the type of forestry work, there are three types of impacts to control: - In public forests, tender documents include restrictions on forestry operations near watercourses. - In private forests with an approved Forest Management Plan, authorities conduct a prior review of all impacts on groundwater and surface water. - In private forests without a Management Plan, the Forest Service of each community issues felling authorizations that also regulate water management for each specific case. When a forest exploration is located within 100 meters of any watercourse, obtaining specific approval from the relevant hydrographic authority is mandatory. The FSC National Risk Assessment for Spain states the following: "Forestry activities of certain characteristics and size, as established by law, must undergo an environmental impact assessment prior to the application for an activity license. Environmental impacts from harvesting activities, such as damage to soil or watercourses, are generally well-regulated under Spanish law. An important branch of forest policy in Spain has been, and continues to be, focused on guaranteeing a sufficient supply of water, both in quantity and quality. In addition to national and Autonomous Community control agents, nature conservation societies also play an active role in Spain. There are no reports of significant environmental damage related to forestry activities.

	For information regarding the impact of desertification, see indicator 2.2.3. For information regarding the protection of river basin headwaters, see indicator 4.2.3. These areas typically have protective forest plantations established by the government and are protected by both state and regional legislation. Agricultural management presents two fundamental problems regarding impacts on water resources: 1. Illegal wells and aquifer overexploitation. 2. Groundwater contamination from pesticide, biocide, and/or phytosanitary product use. This process utilizes by-products from agricultural woody crop management that would otherwise be burned. Based on the above, the risk is designated as low except for: • Eucalyptus clearcuts in large areas (greater than 50 continuous hectares), • Eucalyptus clearcuts in Andalusia on slopes exceeding 30%, and • Agricultural biomass management, where it is designated as specified.
Risk Rating	Specified Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies ☐ MITECO, Air Quality Regulations: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/atmosfera-y-calidad-del-aire/calidad-del-aire/normativa/normativa-espanola.aspx ☐ Law 34/2007, of November 15, on Air Quality and Protection of the Atmosphere: https://www.boe.es/buscar/pdf/2007/BOE-A-2007-19744-consolidado.pdf ☐ Manual of Good Practices in Sustainable Forest Management. ☐ Supplier Contracts.

	☐ Information Received from Suppliers Regarding Environmental Impact Assessments. ☐ Assessment of Potential Impacts at the Work Level and Mitigation Measures Taken.
Risk Rating justification	In this regard, it is important to note that Spain has a clear and effective legal framework and competent authorities that carry out control and enforcement. Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities employ dedicated personnel for oversight. Furthermore, within the Civil Guard, the SEPRONA (Nature Protection Service) conducts environmental policing activities. There are no published reports of significant environmental damage associated with forestry or forest product utilization activities. The most significant impacts on forest air quality stem from wildfires or emissions from nearby heavy industries. Neither factor results from forest management or harvesting activities. The main sources of air pollution in forestry work are: - Dust. To minimize dust generation, moderate traffic flow in areas where dust is generated. - Combustion gases from machinery and vehicles. To minimize gas emissions, maintain engines in optimal condition and turn them off when not in use. - Burning of forest residues. The impact on air quality from forestry work stems from emissions produced by the machinery used. Since work in any given area is not continuous, its impact is localized and unlikely to be significant. Agricultural by-products, if not collected, would be burned on-site, resulting in direct emissions.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies.

	☐ Chemical Substance Legislation: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/productos-quimicos/legislacionproductosquimicos.html ☐ Directive 2009/128/EC of the European Parliament and of the Council establishing a framework for Community action to achieve the sustainable use of pesticides: https://www.boe.es/buscar/doc.php?id=DOUE-L-2009-82204 ☐ Royal Decree 830/2010, of June 25, establishing regulations for training on the application of biocidal products: https://www.boe.es/boe/dias/2010/07/14/pdfs/BOE-A-2010-11157.pdf ☐ Royal Decree 1311/2012, of September 14, establishing a framework for action to achieve the sustainable use of plant protection products: https://www.boe.es/boe/dias/2012/09/15/pdfs/BOE-A-2012-11605.pdf ☐ Sustainable Forest Management Good Practices Manual. ☐ Supplier contracts. ☐ Information received from suppliers on the environmental assessment of the work. ☐ Assessment of potential impacts at the project level. ☐ Evaluation of measures taken to minimize impacts.
Risk Rating justification	In this regard, it is important to note that Spain has a clear and effective legal framework and competent authorities that carry out control and enforcement. Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities have dedicated personnel responsible for overseeing law enforcement. Additionally, the Civil Guard's Nature Protection Service (SEPRONA) conducts environmental policing. The Autonomous Communities employ dedicated personnel for inspections and law enforcement. There have been no published reports of significant environmental damage resulting from the use of chemical products in forestry operations. The application of biocides and chemical agents requires a license from a recognized authority and completion of relevant training. Various problematic pest species exist in Spain. Pesticide applications to control these pests are typically promoted by public authorities. Legislation establishes a framework for the sustainable use of pesticides,

	reducing the risks and effects of their use on human health and the environment. This national legislation is a response to Directive 2009/128/EC of the European Parliament, of 21 October 2009, establishing a framework for achieving the sustainable use of pesticides. With this Directive, the European Union regulates the use of plant protection products. National legislation also considers the protection of the environment and drinking water, reducing risks in specific areas (habitats and aquatic species). It establishes a general prohibition on aerial spraying, permitting it only in special cases with authorization from the competent authority. Agricultural materials include by-products from the management of woody crops that would otherwise be burned.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ MITECO, Waste Prevention and Management, Regulations and Planning: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/prevencion-y-gestion-residuos/normativa-y-planificacion/ ☐ Law 22/2011 on Waste and Contaminated Soils: https://www.boe.es/buscar/pdf/2011/BOE-A-2011-13046-consolidado.pdf ☐ Manual of Good Practices in Sustainable Forest Management. ☐ Supplier contracts. ☐ Information received from suppliers on the environmental assessment of the work. ☐ Evaluation of potential impacts at the worksite level. ☐ Evaluation of measures taken to minimize impacts. ☐ Monitoring Results. ☐ Field visits to ongoing forestry operations.
Risk Rating justification	In this regard, it is important to note that Spain has a clear and effective legal framework and competent authorities that carry out control and enforcement.

	Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities employ dedicated personnel for oversight. The Civil Guard's SEPRONA (Nature Protection Service) conducts environmental policing. There are no published reports of significant environmental damage from waste generated by forestry or harvesting activities. Companies typically have an environmental policy designed to minimize waste production and prioritize the reuse and recycling of any waste generated. The waste management system mandates that hazardous waste storage areas have impermeable ground surfaces. Disposal must be carried out through authorized waste management entities.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	☐ Forestry Law consolidated text (Law 43/2003 on Forests, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, Forestry Law of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf ☐ Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14 ☐ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf ☐ Forestry Regulations of Cantabria: https://dgmontes.org/normativa

- Law 3/2004, of November 23, regarding Forests and forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>
- Law 3/2009, of April 6, regarding Forests in Castile and León: <https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>
- Management Plan, Stock and Growth Data.
- National or Regional Inventories, Stock and Growth Data.
- Government of Spain:
 - Ministry of Agriculture, Fisheries and Food: <https://www.mapa.gob.es/es/>
 - Ministry for the Ecological Transition and the Demographic Challenge: <https://www.miteco.gob.es/es/>
 - Biodiversity <https://www.miteco.gob.es/es/biodiversidad/temas/>
 - Forest Statistics <https://www.miteco.gob.es/es/biodiversidad/estadisticas/>
 - Forest Statistics Yearbooks: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.aspx
 - IFN4: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-forestal-nacional/cuarto_inventario.aspx
- Andalusia:
 - Regional Ministry of Sustainability, Environment and Blue Economy, Environmental Portal of Andalusia: <https://www.juntadeandalucia.es/medioambiente/portal/home>
 - Forest Environment: <https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal>
 - INFOCA Plan: <https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/incendios-forestales/plan-infoca-marco-referencia-frente-incendios-forestales>
- Region of Murcia
 - Natural Environment: <http://www.murcianatural.carm.es/web/guest>

- Forest Area: <http://www.murcianatural.carm.es/web/guest/ambito-forestal>

Valencian Community

- Natural Environment: <http://www.agroambient.gva.es/es/web/medio-natural;jsessionid=D9C36F1D2D4C03BAD0A1DC6DB140AE5B>
- Forests and Cattle Tracks: <http://www.agroambient.gva.es/es/web/medio-natural/montes>
- The forest territory of the Valencian Community: <http://www.agroambient.gva.es/web/medio-natural/el-territorio-forestal-de-la-comunitat-valenciana>

Castilla-La Mancha

- Regional Ministry of Sustainable Development: <https://www.castillalamancha.es/gobierno/desarrollosostenible>
- Natural Environment: <https://www.castillalamancha.es/tema/medio-ambiente/medio-natural>
- General Directorate for the Natural Environment and Biodiversity, Sustainable Forest Management: <https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dga-pfyen/actuaciones/gestión-forestal-sostenible>
- Maps and Viewers for Sustainable Development: <https://castillalamancha.maps.arcgis.com/apps/instant/filtergallery/index.html?appid=d5a017bcf5104425bf57d6e7e060c9e5>

Galicia

- Ministry of Rural Affairs: <http://mediorural.xunta.gal/es/>
- Forest Area: <https://mediorural.xunta.gal/es/temas/forestal>
- Environment and Sustainability: <https://cmatv.xunta.gal/medio-ambiente-e-sostibilidade>
- Digital Administration Indicator System: <https://indicadores-forestal.xunta.gal/portal-bi-internet/dashboard/Dashboard.action>

Asturias

- Agriculture and Forests: https://www.asturias.es/general/-/categories/556469?p_r_p_categoryId=556469

- Environmental Network of Asturias, Natural Areas:
<https://medioambiente.asturias.es/general/-/categories/766504>
- Asturias Forestry
Plan: https://www.asturias.es/Asturias/descargas/PDF_TEMAS/Agricultura/Politica%20Forestal/planificacion/planificacion/regional/plan_forestal_de_asturias.pdf
- Cantabria*
 - Ministry of Rural Development, Livestock, Fisheries, Food and Environment: <https://www.cantabria.es/web/consejeria-de-desarrollo-rural-ganaderia-pesca-y-biodiversidad>
 - General Sub-Directorate for the Natural Environment: <https://dgmontes.org>
 - Natural Environment Regulations: <https://dgmontes.org/normativa>
- Castile and León*
 - Environment Castile and León: <https://medioambiente.jcyl.es/web/es/medio-ambiente.html>
 - Forest Management: <https://medioambiente.jcyl.es/web/es/normativa-biblioteca/gestion-forestal.html>
 - Forest Fires: <https://medioambiente.jcyl.es/web/es/normativa-biblioteca/incendios-forestales.html>
 - Natural Environment: <https://medioambiente.jcyl.es/web/es/medio-natural/espacios-naturales.html>
 - Environmental Statistics: <https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/estadistica-medio-ambiente.html>
 - Environmental Indicators, Natural Resources, and Biodiversity: <https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/recursos-naturales-biodiversidad.html>
 - ☐ Data on Utilized Volumes.
 - ☐ Spanish Society of Forest Sciences:
 - Report on the Situation of Forests and the Forest Sector (ISFE) in Spain, 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf
 - 2021 ISFE Advance Report:
http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf

Risk Rating justification

Available forest statistics (IFN3-4) demonstrate a significant increase in timber stocks in Spain from inventory to inventory. This increase results from both the continuous expansion of forest area in recent decades and the improvement of forest stands.

Likewise, according to forest statistics reports prepared by MITECO, the annual growth of wood in Spanish forests, 47 million m³, is approximately double the amount actually harvested and utilized, 20 million m³, in 2022.

This balance, characterized by a 35% extraction rate, remains consistent with current data. However, these figures exhibit significant variation across Autonomous Communities, ranging from 10% to 88%. In all instances, felling rates remain below growth rates.

The 2022 felling data, categorized by Autonomous Community and for Spain as a whole, are as follows:

COMUNIDAD AUTÓNOMA	CONÍFERAS (m ³ cc)	FRONDOSAS (m ³ cc)
Andalucía	98.967	39.611
Aragón	436.862	3.314
Canarias	3.780	...
Cantabria	199.290	378.464
Castilla-La Mancha	301.661	26.367
Castilla y León	2.260.729	325.845

COMUNIDAD AUTÓNOMA	CONÍFERAS (m ³ cc)	FRONDOSAS (m ³ cc)
Cataluña	720.692	105.794
Comunidad de Madrid	18.800	3.836
Comunidad Foral de Navarra	670.238	220.779
Comunidad Valenciana	30.868	1.293
Extremadura	83.198	42.528
Galicia	4.441.818	6.553.388
Islas Baleares	5.074	...
La Rioja	135.449	38.121
País Vasco	1.901.204	224.285
Principado de Asturias	521.285	682.120
Región de Murcia	83	...
ESPAÑA	11.829.998	8.645.745

Tabla 8.1: Cortas de coníferas, frondosas y totales por comunidad

(The data for Andalusia pertain solely to Public Forests, indicating that the actual figure is higher.)

Utilization levels are consistently well-substantiated. In eucalyptus plantations, the entire biomass is utilized at the end of the rotation period. Conversely, pine forests undergo intermediate interventions and utilization practices. Nevertheless, in all cases, utilization levels remain conservative, as evidenced by statistical data and reports.

According to 2012 data, the extraction rate by Autonomous Community is:

Tabla 64: Tasa de extracción (extracción / crecimiento) y tasa de cobertura (extracción / recursos maderables por CC. AA. con referencia a 2010. Los crecimientos anuales son la Estadística Forestal de 2010 obtenidos por diferencias entre IFN3 e IFN2 o entre IFN4 y IFN3. Los volúmenes de extracción se refieren a las cortas de maderas realizadas en 2010, según el INIA de 2012, incluyendo datos estimados para Extremadura y Madrid por información de 2010. SECF (2010).

Comunidad Autónoma	Tasa de extracción	Crecimiento (m³ x 1000)	Extracción (m³ x 1000)	Consumo de madera (m³ x 1000)	Tasa de Cobertura (%)
	(%)				
Andalucía	12	3.075	368	5.542	6,6
Aragón	6	2.760	171	893	19,1
Asturias	29	2.810	820	720	113,8
Baleares	5	222	10	728	1,4
Canarias	4	383	15	1.412	1,1
Cantabria	42	1.215	505	392	128,8
Castilla La Mancha	7	3.374	227	1.375	16,5
Castilla y León	20	7.204	1.470	1.707	86,1
Cataluña	15	3.964	615	4.957	12,4
Comunidad Valenciana	5	756	40	3.394	1,2
Extremadura	51	1.223	631	735	85,8
Galicia	58	13.057	7.619	1.862	409,2
La Rioja	6	728	42	215	19,5
Madrid	7	394	27	4.281	0,6
Murcia	1	237	2	982	0,2
Navarra	21	1.488	315	418	75,3
País Vasco	27	3.831	1.021	1.453	69,6
Total España	30	46.722	13.898	31.066	44,7

Fuente: MAGRAMA (2012)

Regarding agricultural material, by-products from woody crop management are being utilized, which would otherwise be burned on-site.

Risk Rating	Low Risk
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Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	☐ Forestry Law consolidated text (Law 43/2003 on Forests, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339

- Law 2/1992, of June 15, Forestry Law of Andalusia: <https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996>
- Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: <https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2>
- Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf
- Forestry Policy Action Plan of the Region of Murcia 2016-2020: https://murcianatural.carm.es/c/document_library/get_file?uuid=86000dbc-9062-4627-8967-79c3cb272887&groupId=14
- Law 7/2017 on Forests of Galicia, consolidated text: <https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>
- Forestry Regulations of Cantabria: <https://dgmontes.org/normativa>
- Law 3/2004, of November 23, regarding Forests and forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>
- Law 3/2009, of April 6, regarding Forests in Castile and León: <https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>
- Management Plan, Stock and Growth Data.
- National or Regional Inventories, Stock and Growth Data.
- Government of Spain:
 - Ministry of Agriculture, Fisheries and Food: <https://www.mapa.gob.es/es/>
 - Ministry for the Ecological Transition and the Demographic Challenge: <https://www.miteco.gob.es/es/>
 - Biodiversity: <https://www.miteco.gob.es/es/biodiversidad/temas/>
 - Forest Statistics: <https://www.miteco.gob.es/es/biodiversidad/estadisticas/>
 - Forest Statistics Yearbooks: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.aspx

- IFN4: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-forestal-nacional/cuarto_inventario.aspx

Andalusia:

- Regional Ministry of Sustainability, Environment and Blue Economy, Environmental Portal of Andalusia:
<https://www.juntadeandalucia.es/medioambiente/portal/home>
- Forest Environment:
<https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal>
- INFOCA Plan:
<https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/incendios-forestales/plan-infoca-marco-referencia-frente-incendios-forestales>

Region of Murcia

- Natural Environment: <http://www.murcianatural.carm.es/web/guest>
- Forest Area: <http://www.murcianatural.carm.es/web/guest/ambito-forestal>

Valencian Community

- Natural Environment: <http://www.agroambient.gva.es/es/web/medio-natural;jsessionId=D9C36F1D2D4C03BAD0A1DC6DB140AE5B>
- Forests and Cattle Tracks: <http://www.agroambient.gva.es/es/web/medio-natural/montes>
- The forest territory of the Valencian Community:
<http://www.agroambient.gva.es/web/medio-natural/el-territorio-forestal-de-la-comunitat-valenciana>

Castilla-La Mancha

- Regional Ministry of Sustainable Development:
<https://www.castillalamancha.es/gobierno/desarrollosostenible>
- Natural Environment: <https://www.castillalamancha.es/tema/medio-ambiente/medio-natural>
- General Directorate for the Natural Environment and Biodiversity, Sustainable Forest Management:
<https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dga>

pfyen/actuaciones/gestión-forestal-sostenible

- Maps and Viewers for Sustainable Development:
<https://castillalamancha.maps.arcgis.com/apps/instant/filtergallery/index.html?appid=d5a017bcf5104425bf57d6e7e060c9e5>

Galicia

- Ministry of Rural Affairs: <http://mediorural.xunta.gal/es/>
- Forest Area: <https://mediorural.xunta.gal/es/temas/forestal>
- Environment and Sustainability: <https://cmatv.xunta.gal/medio-ambiente-e-sostibilidade>
- Digital Administration Indicator System: <https://indicadores-forestal.xunta.gal/portal-bi-internet/dashboard/Dashboard.action>

Asturias:

- Agriculture and Forests: https://www.asturias.es/general/-/categories/556469?p_r_p_categoryId=556469
- Environmental Network of Asturias, Natural Areas:
<https://medioambiente.asturias.es/general/-/categories/766504>
- Asturias Forestry Plan
https://www.asturias.es/Asturias/descargas/PDF_TEMAS/Agricultura/Politica%20Forestal/planificacion/planificacion/regional/plan_forestal_de_asturias.pdf

Cantabria

- Ministry of Rural Development, Livestock, Fisheries, Food and Environment: <https://www.cantabria.es/web/consejeria-de-desarrollo-rural-ganaderia-pesca-y-biodiversidad>
- General Sub-Directorate for the Natural Environment: <https://dgmontes.org>
- Natural Environment Regulations: <https://dgmontes.org/normativa>

Castile and León

- Environment Castile and León: <https://medioambiente.jcyl.es/web/es/medio-ambiente.html>
- Forest Management: <https://medioambiente.jcyl.es/web/es/normativa-biblioteca/gestion-forestal.html>

	• Forest Fires: https://medioambiente.jcyl.es/web/es/normativa-biblioteca/incendios-forestales.html • Natural Environment: https://medioambiente.jcyl.es/web/es/medio-natural/espacios-naturales.html • Environmental Statistics: https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/estadistica-medio-ambiente.html • Environmental Indicators, Natural Resources, and Biodiversity: https://medioambiente.jcyl.es/web/es/planificacion-indicadores-cartografia/recursos-naturales-biodiversidad.html ☐ Regeneration Data. ☐ Spanish Society of Forest Sciences: • Report on the Situation of Forests and the Forest Sector (ISFE) in Spain, 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf • 2021 ISFE Advance Report: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf
Risk Rating justification	Legislation in Spain mandates forest regeneration within a specific timeframe determined by each Autonomous Community's forest authority. Article 40 of Law 43/2003, of November 21, on Forests, prohibits changes in land use unless justified by general interest and approved by the competent authority. It also indicates that the competent forest administration will regulate instances where authorization is required for substantial modification of forest vegetation cover, even without a change in forest use. as well as the prohibition against carrying out any activity in burned areas that is incompatible with the regeneration of vegetation cover. In this sense, the Law defines forestry as the set of techniques aimed at the conservation, improvement, use, and regeneration—or, where appropriate, restoration—of forest stands. Available forest statistics (IFN3/IFN4) show a significant increase in woody growing stock in Spain from inventory to inventory. This is a result of both the continued increase in forest area in recent decades and the improvement of forest stands. Taking this into account, it seems unlikely that there are any significant situations in which the forest does not regenerate after harvesting.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	☐ MITECO/MAPA: • Forest Fires: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/ • Forest Fire Regulations: https://www.mapa.gob.es/es/desarrollo-rural/legislacion/leg-espanola-forestal-incendios.aspx • Forest Fire Statistics: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/estadisticas-datos.aspx • Forest Fire Data: Informative Advances: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/estadisticas-avances.aspx • Forest Fire Data. 2023 Informative Advance: https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/incendios-forestales/Avance_1_enero_31_diciembre_2023.pdf ☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ Forestry Law consolidated text (Law 43/2003 on Forests, modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, on Forestry of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 5/1999 on the Prevention and Fight Against Forest Fires of Andalusia: https://www.boe.es/buscar/pdf/1992/BOE-A-1992-15996-consolidado.pdf ☐ INFOCA Plan: https://www.juntadeandalucia.es/medioambiente/portal/landing-page-publicacion/-/asset_publisher/FytOUWH22K7t/content/plan-infoca.-un-plan-de-acci-c3-b3n-al-servicio-del-monte-mediterr-c3-a1neo-andaluz-2003-/20151 ☐ Law 3/1993 of December 9, Forestry of the Valencian Community, consolidated text (Valencian Government): https://www.boe.es/buscar/act.php?id=BOE-A-1994-1915 ☐ Fire Prevention Legislation, Valencian Community:

<http://www.agroambient.gva.es/es/legislacion-prevencion-de-indencios-forestales>

□ Murcia Natural, Forest Fires:

http://www.murcianatural.carm.es/web/guest/incendios/-/asset_publisher/3gYZ/content/177551.jsessionid=99077A1418A1146D4B25ADA9318B2EF8?_101_INSTANCE_3gYZ_redirect=%2Fweb%2Fguest%2Fincendios&assetId=177551#.XNIKWS8rw_U

□ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha:

<https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2>

□ Castilla-La

Mancha: <https://www.castillalamancha.es/gobierno/desarrollosostenible/estructura/dgapfyen/actuaciones/documentos-y-normativa-en-materia-de-incendios-forestales>

□ Law 7/2017 on Forests of Galicia, consolidated text:

<https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>

□ Consolidated Law 3/2007 on Forest Fires in Galicia:

https://libraria.xunta.gal/sites/default/files/documents/13-0017_0.pdf

□ Rural Environment, Xunta de Galicia, Daily Forest Fire Risk Index:

<https://mediorural.xunta.gal/es/temas/defensa-monte/irdi>

□ Forest Fire Regulations, Galicia:

https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/coordinacion-institucional/incendios_normativa_galicia.html

□ Galician Plan for the Prevention and Defense against Forest Fires

(PLADIGA): <https://mediorural.xunta.gal/es/temas/defensa-monte/pladiga-2024>

□ Law 3/2004, of November 23, regarding Forests and forest management in

Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>

□ Forest Policy, Asturias: https://www.asturias.es/general/-/categories/575295?p_r_p_categoryId=575295

□ Regulations, General Directorate for the Natural Environment, Cantabria: <http://dgmontes.org/normativa>

□ Strategic Plan for the Prevention and Fight Against Forest Fires, Cantabria 2017-2020:

	https://www.pfcyl.es/sites/default/files/biblioteca/documentos/plan_de_preven_cion_y_lucha_contra_incendios_forestales_en_cantabria.pdf ☐ Law 3/2009 on Forests of Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 ☐ Forest Fires, Castile and León: https://medioambiente.jcyl.es/web/es/medio-natural/incendios-forestales.html ☐ Evaluation of the Potential Impacts of Forest Operations on Forest Health and Vitality. ☐ Evaluation of potential impacts at the project level and mitigation measures implemented. ☐ Good Practices in Forest Management. ☐ Information received from suppliers. ☐ Available statistical data. ☐ Consultation with experts (Juan Picos in X).
Risk Rating justification	Regarding pests and diseases, please refer to indicator 2.2.2, which justifies the existence of a clear regulatory framework, action plans, data monitoring networks, and competent authorities responsible for their management and control. Therefore, pest and disease management is generally considered adequate, considering that public administrations bear a significant portion of the responsibility. The increasing virulence of wildfires in recent years, coupled with an increase in the affected forested area, is generating significant social concern and is perceived as the most substantial threat to forest stands in Spain. Climate change, along with the profound changes in land use since the second half of the 20th century, has led to increased fuel accumulation in forests, longer fire seasons, and a greater occurrence of extreme weather conditions. This has resulted in a higher frequency and intensity of forest fires. As noted by Juan Picos, an expert in the field from the School of Forestry Engineering at the University of Vigo, in the conclusions of the Iberian Congress on Strategic Management Zones held in October 2022 as part of the Firepocetep project: <i>“The key variable influencing the evolution of Large Forest Fires (GIF) in the Iberian Peninsula is fuel—specifically, the distribution, arrangement, accumulation, and availability of forest vegetation. Rural depopulation has</i>

been followed by widespread scrub encroachment, which, in the absence of management, inevitably leads to wildfires as a form of natural regeneration... which, in turn, leads to the abandonment of the few remaining inhabitants, thus perpetuating the problem. Only the revitalization of rural environments and sustainable forest management can lead to a mosaic landscape that mitigates the risk of wildfires (WFF).

Forest stand stress and the extension of high-risk periods are consequences of climate change. The occurrence of increasingly voracious and uncontrollable wildfires since extinction is blatant, frequently generating serious civil protection emergencies. Therefore, it is necessary to capitalize on the collective experience of the operatives. The phenomena observed during the 2017 wildfires in the western Iberian Peninsula are a clear example of such situations, which are unfortunately prone to recurring. The seasonality of the risk of forest fires is disappearing, and this trend will accelerate in the coming years.

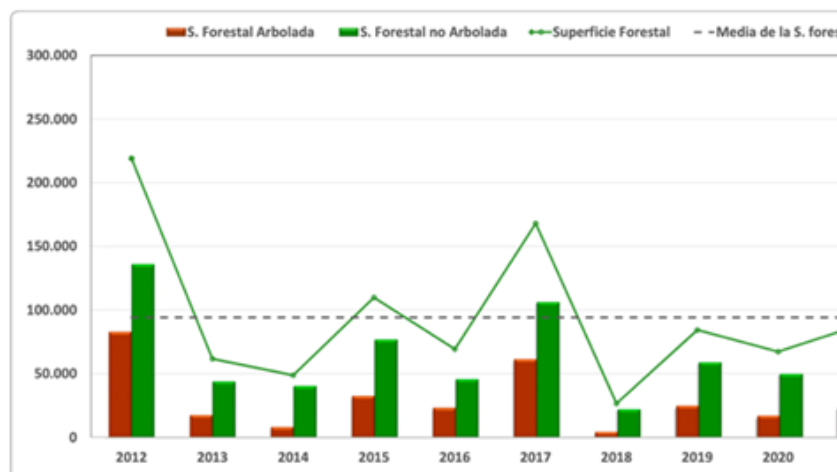
Managing new wildfire emergencies (IIFP) demands not only a shift in state and regional policies but also legal, organizational, training, and scientific support that promotes a proactive approach to the comprehensive prevention and management of forest fires (GIF). Adapting to the new types of wildfires requires accelerating the professionalization of forest firefighting operations, establishing an inter-administrative collaboration protocol, and fostering a shared commitment from society as a whole.

In combating wildfires, reactive attitudes have often prevailed. However, the accident rate and severity of approaching wildfires require a shift toward proactivity as a fundamental principle for managing both risk and the resulting emergencies. Intensive preventive treatment and its maintenance across 100% of forest areas is neither technically nor economically viable. Therefore, specialized science is focusing its efforts on determining which areas have the greatest influence on the spread of wildfires. This involves developing different methodologies for identifying Strategic Management Zones (SMZs), which are understood as locations that maximize the effectiveness of both preventive work to halt fire spread and safety in firefighting operations.

Analysis of data provided by MITECO in their annual wildfire reports shows that in the past decade, three years (2012, 2017, and 2022) experienced over 150,000 hectares of burned forest area. The year 2022 was the most severe, with 268,000 hectares affected, and a significant increase in burned forested area (115,000 hectares).

AVANCE INFORMATIVO DE INCENDIOS FORESTALES DEL 1 DE ENERO AL 31 DE DICIEMBRE
***DATOS PROVISIONALES PROPORCIONADOS POR LAS COMUNIDADES AUTÓNOMAS**

EVOLUCIÓN DE SUPERFICIES FORESTALES AFECTADAS (ha)



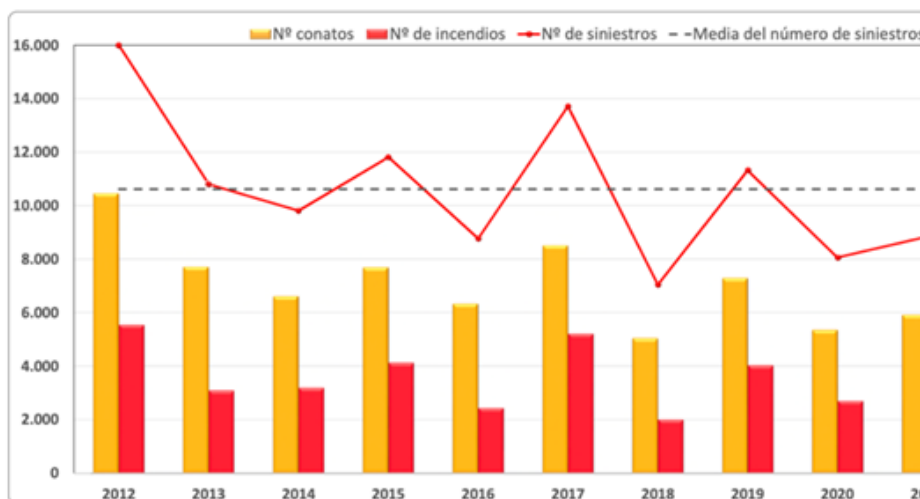
CENTRO DE COORDINACIÓN DE LA INFORMACIÓN NACIONAL SOBRE INCENDIOS FORESTALES

However, these figures are still far from the worst years in terms of burned forest area, which occurred in the 1980s.

The observed trend in fire outbreaks and incidents aligns with the predictions regarding their expected intensity and severity. Currently, despite a significantly lower number of outbreaks and fires, the affected area is larger. This indicates a higher incidence of Large Forest Fires (GIF), categorized as fires exceeding 500 hectares of forest area, a finding corroborated by the data.

AVANCE INFORMATIVO DE INCENDIOS FORESTALES DEL 1 DE ENERO AL 31 DE DICIEMBRE
***DATOS PROVISIONALES PROPORCIONADOS POR LAS COMUNIDADES AUTÓNOMAS**

EVOLUCIÓN DEL Nº DE CONATOS Y EL Nº DE INCENDIOS



CENTRO DE COORDINACIÓN DE LA INFORMACIÓN NACIONAL SOBRE INCENDIOS FORESTALES

Comparing data from 2012 and 2022, the following trends are clearly observed:

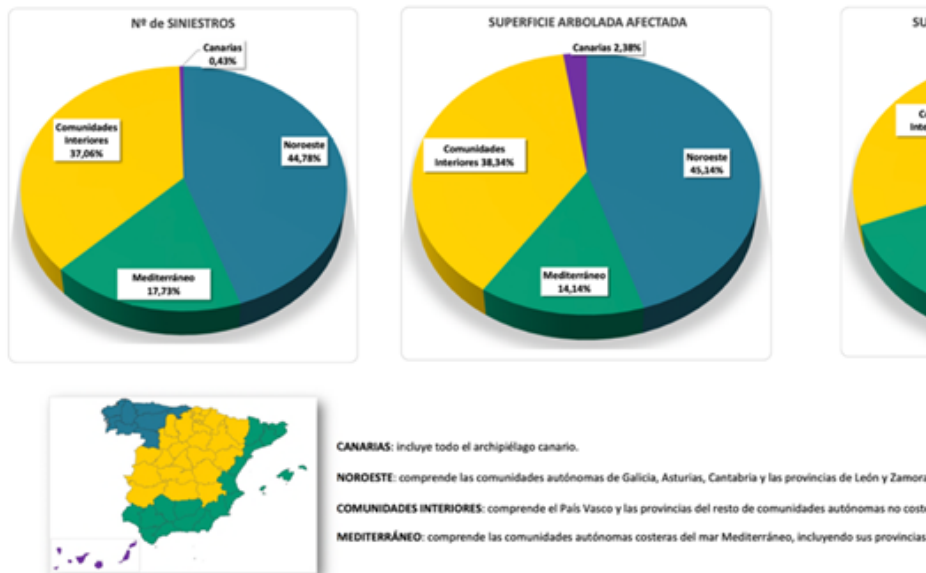
- In 2012, there were 15,997 incidents, including 5,542 declared fires, affecting a total of 218,956.59 ha, of which 83,000 ha was forested area.
- In 2022, there were 10,503 incidents (a 34% decrease), including 3,309 declared fires (a 40% decrease), affecting a total of 267,939.64 ha (a 22% increase), of which 115,000 ha was forested area (a 38% increase).

According to statistics provided by the relevant regional government services, 57 GIFs occurred in 2022, the same number as in 2017, compared to 41 in 2012.

Data suggests that catastrophic wildfire years in Spain recur approximately every five years. The three most recent occurrences were in 2012 (significantly impacting Castile and León and the Valencian Community), 2017 (primarily affecting the northwestern peninsula: Galicia, Asturias, and León), and 2022.

AVANCE INFORMATIVO DE INCENDIOS FORESTALES DEL 1 DE ENERO AL 31 DE DICIEMBRE

*DATOS PROVISIONALES PROPORCIONADOS POR LAS COMUNIDADES AUTÓNOMAS



CENTRO DE COORDINACIÓN DE LA INFORMACIÓN NACIONAL SOBRE INCENDIOS FORESTALES

Furthermore, the percentage of national forest area affected by wildfires reached 0.963% in 2022, marking the most severe year in the past decade.

From a management perspective, public administrations bear a significant portion of the responsibility for forest fire management.

Given the complexity of this situation, and considering that its comprehensive analysis extends beyond the scope of a supply chain risk assessment, this section will focus on two key aspects:

- Compliance with legal requirements for forest planning and the maintenance of infrastructure for the prevention and suppression of forest fires within the forest management unit of origin. At this level, the risk level differs between public and private forests.
- Responsibilities of companies operating in forests, as stipulated by legal requirements from administrations, regarding work during periods of high risk of forest fires. At this level, the risk level differs between public and private forests.

The following distinctions can be made in forest management:

1. Public forests where Novalis operates: The administration manages these forests and is responsible for planning and maintaining adequate defense and prevention infrastructure.

2. Private forests. All existing legislation establishes limitations on forestry work during periods of high fire risk and, in turn, outlines the obligations or responsibilities of forest managers/owners regarding fire prevention and suppression. Some examples include:

- In Andalusia, landowners are responsible for fire prevention through Management Plans or Forest Fire Prevention Plans. They must implement the prevention and defense measures outlined in these documents or in plans developed by the government. Non-compliance may result in the Andalusian Government invoicing the landowner for the costs incurred in extinguishing a fire on their property. The Andalusian Government's INFOCA Plan restricts forestry work during periods of high fire risk.
- In the Valencian Community, the Valencian Government oversees fire prevention planning through the approval of sectoral forest fire plans. Municipalities may develop local fire plans subordinate to these. Owners of forest lands and local entities in high-risk forest fire zones are obligated to adopt appropriate measures to prevent forest fires. They must carry out the necessary work according to the forms, deadlines, and conditions established in the fire prevention plans.
- In Murcia, the forest administration will declare High-Risk Zones and approve their defense plans. These plans will establish the necessary preventive work, including appropriate forestry treatments, firebreaks, access roads, and water points to be implemented by forest owners in the area. The plans will also specify execution deadlines and methods, which may include agreements, temporary land transfers to the Administration, aid, subsidies, or, if necessary, subsidiary execution by the Administration, depending on the legal status of the land.
- In Galicia, with regard to smallholdings, the Galician Forest Law establishes distances that plantations must maintain from homes, roads, watercourses, etc. Owners are responsible for complying with these regulations for new plantations. The Xunta de Galicia also establishes a daily forest fire risk index (IRDI) that determines limitations associated with forestry work, according to the daily risk level.
- In Castile and León, the regional government (JCyL) annually issues an order declaring the high fire danger season, during which the fire suppression operative is deployed. ORDER FYM/510/2013, of June 25, regulates the use of fire and establishes preventive measures for combating forest fires in Castile and León, outlining conditions, permitted activities, and activities that are prohibited or subject to approval.

Forestry companies operating in forests are subject to legal requirements for all work undertaken. In public forests, the forestry administration, through its mechanisms (e.g., work managers), oversees compliance. In private forests, the administration's role is one of oversight, with compliance being the

	responsibility of the involved parties (owner and company). Based on the above, the relative risk for this indicator is classified as: 1. Low for pest and disease management. 2. Low for forest fire management in public forests. 3. Specified for forest fire management in private forests.
Risk Rating	Specified Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ Legislation on Genetically Modified Organisms (GMOs): https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/legislacion-general/ ☐ National Biosafety Commission: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/comision-nacional-bioseguridad/ ☐ Public Registry of GMOs: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/registro-publico-OMG/
Risk Rating justification	While there is no legal prohibition against the use of genetically modified material, a legal framework regulates its use, and obtaining a government license is mandatory. The National Biosafety Commission, as stipulated in the second additional provision of Law 9/2003, is a consultative collegiate body. Its function is to report on authorization applications submitted to the General State Administration and the Autonomous Communities regarding genetically modified organisms (confined use, voluntary release, and commercialization). It is attached to the Ministry of Agriculture, Fisheries, Food and Environment, and is composed of representatives from the different ministries involved, the Autonomous Communities, and experts and institutions in the field.

	At the same time, there is a Public Registry of GMOs that: "is created by virtue of Royal Decree 178/2004, of January 30, which approves the General Regulations for the Development and Implementation of Law 9/2003, in its first additional provision, in accordance with the third additional provision of said law. It is comprised of all data available from the Interministerial Council on GMOs, the National Biosafety Commission, the competent ministerial departments, the competent bodies of the Autonomous Communities, and data resulting from the processing of communications and applications for authorization for confined use, voluntary release and commercialization of GMOs. There are no records or evidence of genetically modified materials being used in the forestry or agricultural sectors from which Novalis sources its materials: citrus, stone fruit, almond, walnut, and olive trees.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	☐ Existing Legal Framework. ☐ Law 7/2021, of 20 May 2021, on Climate Change and Energy Transition: https://www.boe.es/buscar/act.php?id=BOE-A-2021-8447 ☐ Available information: maps, websites, statistics. ☐ National Greenhouse Gas Inventory: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/inventario-gases-efecto-invernadero.html ☐ Carbon Sinks: https://www.miteco.gob.es/es/cambio-climatico/temas/sumideros-de-carbono.html

- ☐ Procedures and records on carbon storage.
- ☐ Nationally Determined Contribution Report: ES-2023-10-17 EU submission NDC update: <https://unfccc.int/NDCREG>
- ☐ Expert Interviews.

Risk Rating justification

As a member of the EU and a signatory to the Paris Agreement, Spain has submitted its Nationally Determined Contribution (NDC) report to the UNFCCC: ES-2023-10-17 EU submission NDC update. Furthermore, Spain has enacted legislation concerning the conservation and enhancement of carbon stocks and sinks, such as Law 7/2021, of May 20, on climate change and energy transition.

According to the MITECO, emissions and absorptions related to the LULUCF sector in Spain are documented in the National Greenhouse Gas Inventory. This sector has acted as a net sink since the beginning of the historical data series (1990). While subject to variations due to various factors, primarily natural, absorptions represent over 10% of Spain's total emissions.

According to data from the Ministry for the Ecological Transition (MITECO) Greenhouse Gas Emissions Inventory of 2022, which includes data from 1990-2020, forest lands represent the largest carbon sink. These lands have demonstrated relatively stable absorption rates since 1990, sequestering approximately 32,000 kt CO₂-eq annually.

España, Informe Inventarios GEI 1990-2020 (Edición 2022)

Tabla 6.1.2. Emisiones/absorciones en el sector LULUCF (cifras en

Categoría	1990	2005	2010
4A Tierras forestales	-32.205	-34.209	-35.705
4B Tierras de cultivo	10	442	-935
4C Pastizales	-2.667	-1.789	-973
4D Humedales	-136	-162	-41
4E Asentamientos	681	1.110	1.171
4F Otras tierras	337	265	118
4G Productos madereros	-2.020	-3.308	-368
4(IV)2 Emisiones indirectas de N ₂ O	3	10	9
TOTAL LULUCF (kt CO₂-eq)	-35.997	-37.641	-36.725
Emisiones LULUCF	1.031	1.827	1.297
Absorciones LULUCF	-37.028	-39.468	-38.022

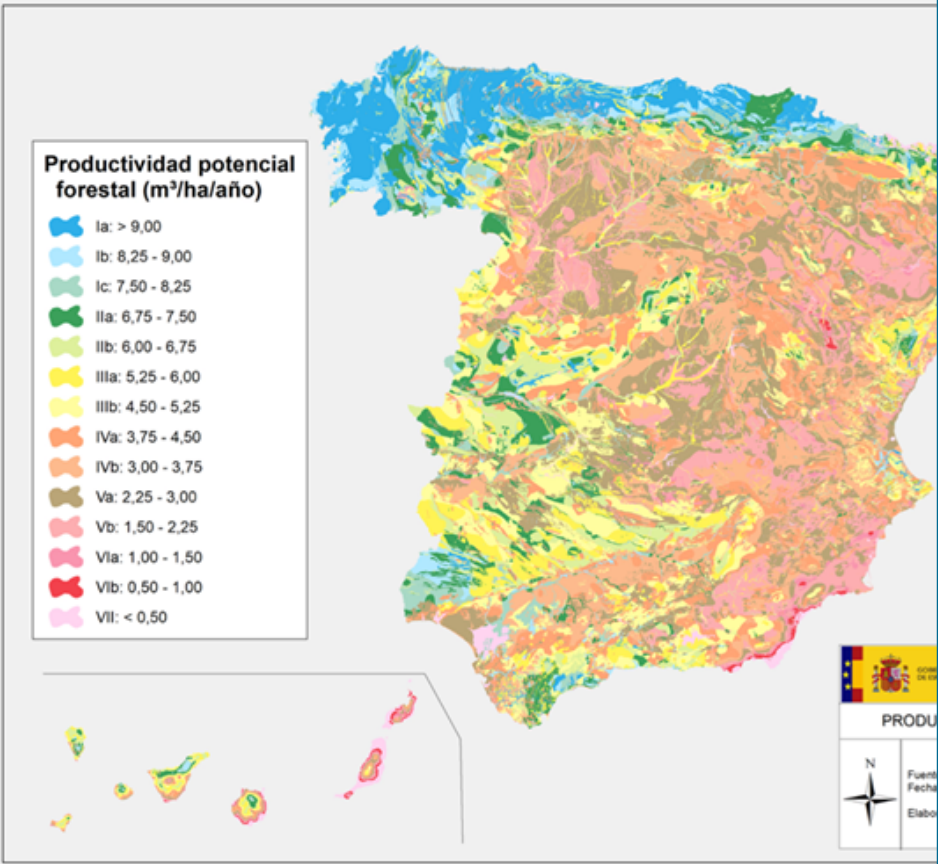
Nota: Los valores indicados en esta tabla para las seis categorías de uso de la tierra (4A a 4G) representan las emisiones/absorciones netas resultantes de la estimación de los cambios de existencias de las otras fuentes de emisión citadas en la tabla 6.1.1 salvo la categoría 4G y la fuente de se reflejan de manera independiente.

	A significant portion of these net absorption values can be attributed to the management practices of forest lands that remain as such (forest management). These practices have maintained consistent carbon absorption levels since 1990. Furthermore, studies indicate that climate and vegetation type are major determinants of the amount of carbon stored in Spanish soils. The wetlands of the north store more carbon in the soil than the drier areas of the south and east. On average, each m² of soil has sequestered 8.7 kg of carbon. This value can vary from 6.5 kg to 11.6 kg, depending on the area. Under the forest floor of Asturias, Galicia, Cantabria, and the Basque Country, in that order, the highest stocks of carbon per m² in Spain are accumulated (representing the Atlantic zones, which are cooler and more humid). On the other hand, Murcia, Extremadura, and Andalusia are the communities that accumulate the fewest kilograms of carbon per m² in their forest soils (representing the driest and warmest areas, with more typically Mediterranean vegetation). Furthermore, the activities covered by Novalis' certificate do not affect mature stands at risk of disappearing due to inadequate management.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	☐ Existing Legal Framework. ☐ Law 7/2021 of May 20, on Climate Change and Energy Transition: https://www.boe.es/buscar/act.php?id=BOE-A-2021-8447 ☐ Carbon Sinks: https://www.miteco.gob.es/es/cambio-climatico/temas/sumideros-de-carbono.html ☐ Spanish Emissions Inventory System: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei/ ☐ National Greenhouse Gas (GHG)

	Inventory: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/Inventario-GEI.aspx ☐ Inventory of Greenhouse Gas Emissions 1990-2021 Summary: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/resumen_inventario_gei_ed_2023_tcm30-560383.pdf ☐ Inventory of Greenhouse Gas Emissions 1990-2020: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/es_nir_edicion2022_tcm30-523942.pdf ☐ Available information: maps, websites, statistics. ☐ Results of the Carbon Stock Analysis. ☐ Historical Data Series. ☐ Soil Carbon Stocks and Their Variability Across Forests, Shrublands, and Grasslands of Peninsular Spain https://www.biogeosciences.net/10/8353/2013/bg-10-8353-2013.pdf
Risk Rating justification	According to the data provided in indicator 3.1.1, Spanish forests have maintained stability as carbon sinks throughout the period 1990-2020. This stability is linked to the forest management practices implemented. Therefore, it can be considered that the soil carbon stock within the Autonomous Communities of the supply base is stable.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /Cyl	Indicator
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	☐ Spanish Forests and Their Evolution: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-forestal-nacional/index.html ☐ Potential Forest Productivity in Spain: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/productividad_potencial.html

	□ Map of Potential Productivity in Spain, JM Gandullo and R. Serrada: https://distritoforestal.es/images/MapaPPN.pdf
Risk Rating justification	Annual wood growth in Spain exceeds thirty million cubic meters (30,088,557 m³). The province of A Coruña ranks first in terms of quantity, followed by Asturias, Lugo, Navarra, and Pontevedra. More than half of this growth is attributable to four species: eucalyptus, Scots pine, maritime pine, and Monterey pine. Three of these species are primarily managed for timber production. Less than half of this biomass increase is utilized through harvesting. The remainder constitutes an increasing reserve of forest capital, resulting in a significant accumulation of carbon sequestered from the atmosphere. Potential productivity map of Spain developed by MITECO:  According to the data from this map, as is already known, there is a clear distinction in Spain between the Atlantic zone (Galicia and the Cantabrian Coast) with productivities above 9 m³/ha/year and the Mediterranean zone (the rest of the country) with productivities between 0.5 and 9 m³/ha/year. The Autonomous Communities within the scope of Novalis' biomass

	production are highly variable in terms of productivity. The Autonomous Communities of the northern/Cantabrian zone: Galicia, Asturias, and Cantabria, all exhibit high forest productivity, exceeding 9 m³/ha/year. Castile and León exhibits wide productive variability; however, NOVALIS' operations are primarily concentrated in the northeastern zone, characterized by productivities ranging from 4 to 7.5 m³/ha/year. Andalusia exhibits significant variability in productivity. While Huelva and the mountainous regions of Cádiz/Málaga demonstrate the highest productivity, with values ranging from 6 to 9 m³/ha/year, the remaining areas of the community show values between 3 and 7 m³/ha/year. The Valencian Community and Murcia experience considerably low forest productivity, ranging from 1 to 5 m³/ha/year. This is characteristic of the prevalent dry Mediterranean climate. However, the mountainous areas in the interior, home to the largest concentrations of pine forests, reach productivity levels of up to 5 m³/ha/year. Therefore, the areas where Novalis operates do not fall below the 3 m³/ha/year threshold, which can be considered low productivity. However, it's important to consider that forest management in these low-productivity wooded areas (< 3 m³/ha/year) typically prioritizes maintaining the tree stock. This often involves silvicultural improvement work, which generates biomass as the resulting products are difficult to market for other purposes. It seems illogical to disregard the use of materials derived from improvement work on low-productivity stands as biomass. In areas with productivity exceeding 3 m³/ha/year, maintaining the stands can be compatible with obtaining timber products. In such cases, applying a cascading use approach allows for obtaining products for various purposes. Considering the significant variability in forest stand productivity across Spain and the generally low productivity of Mediterranean stands, the most limiting factor is the difficulty of regeneration, which consequently influences the silvicultural practices employed. There are no reports or expectations of regeneration cuts that would compromise existing forest stands in areas characterized by low productivity or regeneration challenges.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	☐ MITECO, Estimation of Soil Organic Carbon: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-

naturaleza/informacion-disponible/cos.html

□ MITECO, Map of Soil Organic Carbon in Spain:
https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/desertificacion-restauracion/libro_mapadelcarbono_v311_tcm30-552615.pdf

□ MITECO, Estimation of Soil Organic Carbon: Downloads Section:
<https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/cos-descargas.html>

MITECO

• Protected Areas of Spain:
<https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/espacios-naturales-protegidos/>

• Nature Data Bank, Protected Areas of Spain:
https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto

• Map of Protected Areas in Spain:
[https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto\[pp_gal\]/0/](https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ENP_Descargas.aspx#prettyPhoto[pp_gal]/0/)

• GIS Layers of National Parks: <https://www.miteco.gob.es/es/red-parques-nacionales/sig/>

Andalusia

• Andalusian Network of Protected Areas (RENPA): https://www.juntadeandalucia.es/medioambiente/portal/landing-page-%C3%ADndice/-/asset_publisher/zX2ouZa4r1Rf/content/mapa-actualizado-de-la-renpa/20151

• Natura 2000 Network: <https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/espacios-protegidos/espacios-protegidos-red-natura-2000>

• REDIAM Viewer: <https://portalrediam.cica.es/VisorRediam/>

• Environmental Information Downloads:
<https://portalrediam.cica.es/descargas>

Valencian Community

• Protected Natural Areas: <http://www.agroambient.gva.es/es/web/medio-natural/espacios-naturales-protegidos>

- Natura 2000 Network: <https://agroambient.gva.es/es/web/red-natura-2000>
- Valencian Community Cartographic Viewer: <http://visor.gva.es/visor/>

Region of Murcia

- Protected Natural Areas of the Region of Murcia: https://www.turismoregiondemurcia.es/es/espacios_naturales/

Castilla-La Mancha

- Network of Protected Areas of Castilla-La Mancha: <https://areasprotegidas.castillalamancha.es/rap>
- Map of Protected Natural Areas: https://areasprotegidas.castillalamancha.es/sites/areasprotegidas.castillalamancha.es/files/documentos/pdf/20170222/enp_0.pdf
- Cartographic Viewer: https://castillalamancha.maps.arcgis.com/sharing/oauth2/authorize?canHandleCrossOrgSignin=true&client_id=arcgisonline&response_type=code&state=%7B%22portalUrl%22%3A%22https%3A%2F%2Fcastillalamancha.maps.arcgis.com%22%2C%22uid%22%3A%22Tyz68-mw-zKsGGsB82Nc8F2oDsF91LC1ThvQUIAP5Yk%22%7D&expiration=20160&redirect_uri=https%3A%2F%2Fcastillalamancha.maps.arcgis.com%2Fapps%2Fwebappviewer%2Findex.html%3Fid%3D9dbc9704759b4e51ad6a405e740b5289&redirectToUserOrgUrl=true&code_challenge=3qMM5wKD_VAofwgH2rhhKenBlvbMIF65j20wuoUP9MM&code_challenge_method=S256

Galicia

- Protected Areas: http://cmaot.xunta.gal/seccion-tema/c/CMAOT_Conseccion?content=Direccion_Xeral_Conseccion_Natureza/Espazos_protexidos/seccion.html&std=presentacion.html
- Nature Conservation Viewer: <https://mapas.xunta.es/visores/conservaciondanatureza/>
- Galicia, Forest Harvesting Viewer: <http://mapas.xunta.gal/visores/aproveitamentos/>
- Cartography of Galicia: <https://www.sergas.es/Saude-publica/GIS-Cartografia-Galicia-formato-vectorial-SHP?idioma=es>

Asturias

- Regional Network of Protected Natural Areas of Asturias (RRENPA): <https://medioambiente.asturias.es/general/-/categories/773614>
- Asturias Environment Viewer: <https://ideas.asturias.es/medio-ambiente>
- Environmental Network of Asturias: <https://medioambiente.asturias.es>

Cantabria

- Cantabrian Rural Network, Protected Natural Areas: <https://redcantabrarural.com/naturea-3/espacios-naturales-protegidos/#EspaciosNaturalesProtegidosCantabria>
- Cantabria Maps: <https://mapas.cantabria.es>

Castile and León

- Network of Protected Natural Areas (RANP)
CyL: <https://medioambiente.jcyl.es/web/es/medio-natural/espacios-naturales.html>
- REN CyL Map: <https://datosabiertos.jcyl.es/web/jcyl/set/es/medio-ambiente/la-red-espacios-naturales-cyl/1284687312196>
- IDECYL REN CyL:
<https://idecyl.jcyl.es/geonetwork/srv/spa/catalog.search#/metadata/SPAGOB CYLMNADTSPSREN>
- Natural Heritage of Castile and León: <https://patrimonionatural.org>
- ☐ Existing Legal Framework Laws, regulations, and regulatory bodies.
- ☐ Royal Decree 376/2022: https://www.boe.es/diario_boe/txt.php?id=BOE-A-2022-8121
- ☐ Law 42/2007 on Natural Heritage and Biodiversity: https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490
- ☐ IUCN Red List: <https://www.iucnredlist.org/es>
- ☐ Current Status of the Lists of Wild Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: <https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx>
- ☐ MITECO's Nature Database:
https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto

	□ 2023 Europarc Yearbook on the State of Protected Areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ □ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://connect.fsc.org/es/document-centre/documents/resource/168 □ FSC National Risk Assessment for Spain 2025, public consultation document.
Risk Rating justification	Areas with high conservation values contain biological, ecological, social, or cultural values of extraordinary significance or critical importance. Abundant information is available in Spain from the Autonomous Communities, both on websites and through viewers and geographic information systems (GIS). This information pertains to protected areas and priority ecosystems, habitats, and protected and threatened wild species, which are clearly identified and mapped. This ensures that HCVs can be identified. The definition of High Conservation Values (HCVs) (FSC and the HCV Network) integrates the following attributes: • HCV 1: Species diversity. • HCV 2: Ecosystems and mosaics at the landscape level. • HCV 3: Ecosystems and habitats. • HCV 4: Ecosystem services. • HCV 5: Community needs. • HCV 6: Cultural values. In this regard, the findings of the FSC Controlled Wood National Risk Assessment for Spain, which establishes a low risk for all indicators in Category 3: Wood originating from forests where high conservation values are threatened by management activities, are taken into account. The Soil Organic Carbon Map of Spain illustrates the total organic carbon retention capacity of soils based on forest or agricultural land use. Using the Forest Reference Level as an accounting method to assess the contribution of managed forests, as required by the LULUCF regulation, only allows for accounting for deviations between actual emissions in the commitment period and the projected level in the Forest Reference Level. Therefore, the mere presence of carbon stocks will not be accounted for in Spain. Royal Decree 376/2022, of May 17, which regulates the sustainability and greenhouse gas emission reduction criteria for biofuels, bioliquids, and biomass fuels, as well as the system of guarantees of origin for renewable gases, article 5, establishes that legally harvested forest biomass meets the sustainability criteria for reducing GHG emissions from biomass. These criteria are the same as those related to forest biomass in EU Directive 2001/2018, article 29. Although AVC mapping for Spain is available and well-defined, this

	indicator is not currently considered applicable.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	☐ EU Forest Strategy: https://environment.ec.europa.eu/strategy/forest-strategy_en ☐ Royal Decree 376/2022, Sustainability Criteria and Criteria for Reducing Greenhouse Gas Emissions from Biofuels, Bioliquids, and Biomass Fuels: https://www.boe.es/buscar/act.php?id=BOE-A-2022-8121
Risk Rating justification	Wood is a commodity, and EU law promotes valuing its resources. In turn, there is growing recognition of the need to align bioenergy policies with the cascading principle of the biomass raw materials market. According to the cascading principle, woody biomass should be used according to its highest order of priorities, namely: - wood products; - life-cycle extension; - reuse; - recycling; - bioenergy; and - disposal. The two main raw materials for feedstock in the Autonomous Communities' Supply Base are materials from different species of pine and eucalyptus. In turn, many other species may be sourced from specific operations in other types of stands, or from secondary species or mixed stands. The cascade use principle applies since: • for eucalyptus, the roundwood is destined for the paper pulp industry, and the remains, branches, and out-of-specification pieces are used for biomass. • In the case of pines, if logs suitable for sawing are present, they are sent to that industry, leaving the tops, remains, and small/misshapen/commercially unviable logs for use as biomass.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance. ☐ ILO Spain: http://www.ilo.org/madrid/oit-en-espana/lang-es/index.htm ☐ ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang-es/index.htm ☐ ITUC Global Rights Index: The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en ☐ ITUC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp ☐ Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf ☐ Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf ☐ Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 ☐ Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf ☐ Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf

	☐ Employment contracts. ☐ Existence of an applicable collective bargaining agreement. ☐ Company policies. ☐ Interviews with Human Resources managers. ☐ Interviews with workers.
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the fundamental ILO conventions. Spain has ratified all eight fundamental ILO Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. Within the agricultural sector, there is a heightened perception of worker exploitation and inadequate protection, particularly concerning immigrants. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media. The International Trade Union Confederation (ITUC) regularly publishes reports on working conditions. Its latest report, published in 2020, covers 144 countries and examines 97 internationally recognized indicators. Spain maintains a rating of 2 on a scale of 1 to 5, where 1 represents the best situation. A rating of 2 indicates repeated violations of rights, which may hinder the improvement of working conditions. Certain rights have come under repeated attack by governments and/or companies, undermining the struggle for better working conditions. The ITUC website provides updates on this index. As of 2022, Spain retains a rating of 2 due to repeated violations of rights, although there is potential for improvement. The current system of labor relations in Spain is founded on several fundamental legal principles, including Section 1, Article 28 of the Spanish Constitution, which recognizes the right to freedom of association as a fundamental right of every individual to freely join a trade union. Furthermore, Article 37 of the Constitution, in conjunction with Articles 35 and 38, establishes the constitutional framework for labor relations. According to this precept, the law must guarantee the right to collective bargaining and the binding nature of agreements, while also recognizing the right of workers and employers to engage in collective bargaining measures. The law regulating the exercise of this right, notwithstanding any limitations that may be established, shall include the necessary safeguards to ensure the operation

	of essential community services. Additionally, the Spanish Government has implemented a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the Government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. There are no relevant infringements of laws or rights related to freedom of association and collective bargaining within the forestry sector.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance. ☐ ILO Spain: http://www.ilo.org/madrid/oit-en-espana/lang--es/index.htm ☐ ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm ☐ ITUC Global Rights Index: The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en ☐ ITUC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp ☐ Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf ☐ Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf ☐ Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2

	https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 ☐ Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf ☐ Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf ☐ Employment contracts. ☐ Existence of an applicable collective bargaining agreement. ☐ Company policies. ☐ Interviews with Human Resources managers. ☐ Supplier Contracts. ☐ Interviews with workers.
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the fundamental ILO conventions. Spain has ratified all eight fundamental ILO Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. Within the agricultural sector, there is a heightened perception of worker abuse and exploitation, particularly concerning immigrants. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media. The International Trade Union Confederation (ITUC) regularly publishes reports on working conditions. Its latest report, published in 2020, covers 144 countries and examines 97 internationally recognized indicators. Spain maintains a rating of 2 on a scale of 1 to 5, where 1 represents the best situation. A rating of 2 indicates repeated violations of rights, which may hinder the improvement of working conditions. Certain rights have come under repeated attack by governments and/or companies, undermining the struggle for better working conditions. The ITUC website provides tracking for this index. As of 2022 data for Spain, the rating remains at 2 for repeated rights violations, although there is

	potential for improvement. Spain possesses extensive experience in combating forced labor. It was one of the first countries to ratify the Forced Labour Convention, 1930 (No. 29), in 1932. It has developed a robust legal and institutional framework to combat human trafficking, particularly through the continuous adaptation of relevant penal provisions within the Criminal Code; with the adoption of the first Comprehensive Plan against Human Trafficking in 2009; and with the specific role of the labor inspectorate in detecting criminal conduct stemming from labor exploitation or human trafficking. The Spanish government has implemented a plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. No relevant legal infractions regarding forced labor within the forestry sector were found.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.3	Child labour shall not be used.
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance. ☐ ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ☐ ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm ☐ ITUC Global Rights Index: The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en ☐ Transparency International's Corruption Perceptions Index 2024: https://www.transparency.org/en/cpi/2024/index/esp ☐ IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp ☐ Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf ☐ Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-

	consolidado.pdf ☐ Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 ☐ Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf ☐ Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf ☐ Employment contracts. ☐ Existence of an applicable collective bargaining agreement. ☐ Company policies. ☐ Interviews with Human Resources managers. ☐ Supplier Contracts. ☐ Interviews with workers.
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the fundamental ILO conventions. Spain has ratified all eight fundamental ILO Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. Within the agricultural sector, there is a heightened perception of worker abuse and exploitation, particularly concerning immigrants. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media.

	The International Trade Union Confederation (ITUC) regularly publishes reports on working conditions. Its latest report, published in 2020, covers 144 countries and examines 97 internationally recognized indicators. Spain maintains a rating of 2 on a scale of 1 to 5, where 1 represents the best situation. A rating of 2 indicates repeated violations of rights, which may hinder the improvement of working conditions. Certain rights have come under repeated attack by governments and/or companies, undermining the struggle for better working conditions. The ITUC website provides tracking for this index. As of 2022 data for Spain, the rating remains at 2 for repeated rights violations, although there is potential for improvement. Article 6 of the Workers' Statute establishes: <i>Work of Minors:</i> <i>1. Employing individuals under the age of sixteen is prohibited.</i> <i>2. Workers under eighteen years of age may not perform night work or engage in activities or occupations subject to hiring limitations as stipulated by Law 31/1995 of November 8, on the Prevention of Occupational Risks, and applicable regulations.</i> <i>3. Minors under eighteen years of age are prohibited from working overtime.</i> <i>4. The participation of minors under sixteen years of age in public performances will only be authorized in exceptional cases by the labor authority, provided that it does not jeopardize their health or professional and personal development. The permit must be in writing and specify the authorized acts.</i> The Spanish government has implemented a plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. No relevant violations of child labor laws related to the forestry sector were found.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.

Supply Base Verifiers	❑ Existing Legal Framework and Level of Governance. ❑ ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ❑ ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm ❑ ITUC Global Rights Index: The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en ❑ IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp ❑ Transparency International's Corruption Perceptions Index 2024: https://www.transparency.org/en/cpi/2024/index/esp ❑ Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf ❑ Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf ❑ Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 ❑ Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf ❑ Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf ❑ Wage Gap in Spain: https://www.observatorioigualdadyempleo.es/situacion-de-la-brecha-salarial-en-espana-y-europa/
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	☐ Gender Gap in Spain 2022: https://datosmacro.expansion.com/demografia/indice-brecha-genero-global/espana ☐ Labor Discrimination: https://politica.elpais.com/politica/2018/03/02/actualidad/1519999246_882483.html ☐ Employment Contracts. ☐ Existence of an Applicable Collective Agreement. ☐ Company Policies. ☐ Interviews with Human Resources Managers. ☐ Contracts with Suppliers. ☐ Interviews with workers. ☐ Records of Payments Made.
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the fundamental ILO conventions. Spain has ratified all eight fundamental ILO Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. Within the agricultural sector, there is a heightened perception of worker abuse and exploitation, particularly concerning immigrants. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media. The International Trade Union Confederation (ITUC) regularly publishes reports on working conditions. Its latest report, published in 2020, covers 144 countries and examines 97 internationally recognized indicators. Spain maintains a rating of 2 on a scale of 1 to 5, where 1 represents the best situation. A rating of 2 indicates repeated violations of rights, which may hinder the improvement of working conditions. Certain rights have come under repeated attack by governments and/or companies, undermining the struggle for better working conditions. The ITUC website provides tracking for this index. As of 2022 data for Spain, the rating remains at 2 for repeated rights violations, although there is potential for improvement.

	Furthermore, international reports indicate: • Corruption Perception Index value of 56/100. The perception of corruption has increased significantly in Spain in recent years. However, it remains clearly above 50/100, implying a relatively low perceived level of corruption. • World Bank Governance Indicators (WGI) for 2021 range from 64.62 to 80.19 (on a scale of 1-100). The World Bank's WGI report, conducted in 200 countries since 1996, covers the following governance indicators: i) Voice and Accountability, ii) Political Stability and Absence of Violence/Terrorism, iii) Government Effectiveness, iv) Regulatory Quality, v) Rule of Law, and vi) Control of Corruption. On the other hand, reports by international organizations, such as the 2021 Amnesty International report on Spain, raise certain concerns regarding civil rights in the country. None of these concerns are directly related to the forestry sector. Spain does not appear in reports by international organizations (Global Witness; Human Rights Watch, Chatham House Illegal Logging portal) regarding activities related to the forestry sector. According to Eurostat information, the gender gap in Spain is 14.9%. (The average gender pay gap in the EU is 16.3%.) This figure has been steadily decreasing since 2002 when it was 19%. In turn, the forestry and logging sector is the most male-dominated, with only 6% of workers being women. The Spanish government has implemented a plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. According to available information, there is no evidence of significant labor discrimination risks related to the forestry sector.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance. ☐ ILO Spain: http://www.ilo.org/madrid/oit-en-espana/lang--es/index.htm

- ILO Conventions: <http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang-es/index.htm>
- ITUC Global Rights Index: The World's Worst Countries for Workers: <https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en>
- IUTC Risk Index Spain 2022: <https://www.globalrightsindex.org/es/2022/countries/esp>
- Transparency International's Corruption Perceptions Index 2024: <https://www.transparency.org/en/cpi/2024/index/esp>
- Spanish Constitution: <https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf>
- Workers' Statute: <https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf>
- Spanish Labor and Social Security Legislation:

<https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2>
- <http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2>
- <https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381>
- Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf
- Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: <https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf>
- Wage Gap in Spain: <https://www.observatorioigualdadyempleo.es/situacion-de-la-brecha-salarial-en-espana-y-europa/>
- Gender Gap in Spain 2022: <https://datosmacro.expansion.com/demografia/indice-brecha-genero-global/espana>

	☐ Labor Discrimination: https://politica.elpais.com/politica/2018/03/02/actualidad/1519999246_882483.html ☐ Contracts. ☐ Supplier Contracts. ☐ Interviews with workers. ☐ ITA (Registered Workers' Report).
Risk Rating justification	Labor rights are adequately protected in Spain, including those stipulated in the ILO fundamental principles. Spain has ratified all eight ILO Fundamental Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. Within the agricultural sector, there is a heightened perception of worker abuse and exploitation, particularly concerning immigrants. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media. The International Trade Union Confederation (ITUC) regularly publishes reports on working conditions. Its latest report, published in 2020, covers 144 countries and examines 97 internationally recognized indicators. Spain maintains a rating of 2 on a scale of 1 to 5, where 1 represents the best situation. A rating of 2 indicates repeated violations of rights, which may hinder the improvement of working conditions. Certain rights have come under repeated attack by governments and/or companies, undermining the struggle for better working conditions. The ITUC website provides tracking for this index. As of 2022 data for Spain, the rating remains at 2 for repeated rights violations, although there is potential for improvement. In Spain, the government annually sets the "Interprofessional Minimum Wage" for both permanent and temporary workers, as well as domestic employees, after consulting with representative trade unions and business associations. This determination considers the Consumer Price Index, average national productivity, labor's share of national income, and the general economic climate. Recent years have seen considerable increases in the minimum wage, rising from €735.9 gross per month in 2018 to €1,184 gross per month over 14 payments (€16,576 gross annually) in 2025, representing a 4.41% increase from 2024. Sectoral collective agreements

	usually establish the remuneration and conditions for workers in the sector. The Workers' Statute outlines working conditions. The Spanish government has implemented a plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. Information available on employment conditions indicates that Spain has a legal framework and authorities responsible for its enforcement.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance. ☐ ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ☐ ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm ☐ Transparency International's Corruption Perceptions Index 2024: https://www.transparency.org/en/cpi/2024/index/esp ☐ Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf ☐ Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf ☐ Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&ta=b=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2

	https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 ☐ Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf ☐ The Working Day in Spain: https://www.bankinter.com/blog/finanzas-personales/jornada-laboral-espana#:~:text=la%20situaci3n%20actual.-,Reducci3n%20de%20la%20jornada%20laboral%20en%20Espa1a,semanal%20actuales%20vigentes%20desde%201983. ☐ Applicable Collective Bargaining Agreement Conditions. ☐ Contracts. ☐ Time Records.
Risk Rating justification	Labor rights are adequately protected in Spain, including those stipulated in the ILO fundamental principles. Spain has ratified all eight ILO Fundamental Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. Within the agricultural sector, there is a heightened perception of worker abuse and exploitation, particularly concerning immigrants. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media. Currently, the working day in Spain is 40 hours per week of effective work, resulting in an annual computation of 1,826 hours. Regarding the maximum daily hours an employee can work, no more than nine hours of effective work can generally be performed per day unless a collective agreement or other agreement stipulates a different distribution. Distributing the workday irregularly throughout the year is possible, up to 10% of the total, provided that minimum daily and weekly rest periods are respected. The employee must be informed at least five days in advance of any change. Since May 12, 2019, all companies have been required to keep daily records of working hours, including the start and end times of each employee's activities. These records must be kept for at least four years and be available to employees, legal representatives, and the Labor Inspectorate.

	<u>Breaks and Pauses:</u> • Rest Between Working Days: A minimum of 12 hours must pass between the end of one working day and the start of the next. • Breaks During the Working Day: If the daily workday exceeds six consecutive hours, a minimum 15-minute rest period is required. This period may be considered effective working time if stipulated by the agreement or contract. • Weekly Rest: Workers are entitled to a minimum weekly rest period of one and a half uninterrupted days, which typically includes Saturday afternoon or Monday morning, along with Sunday. <u>Overtime Hours:</u> • Workers may work up to a maximum of 80 overtime hours annually, unless compensated with rest periods within the four months following their completion. • Hours worked to prevent or repair urgent accidents or damage are not counted as overtime. The Spanish government has approved a draft law to reduce the working day to 37.5 hours. If approved by parliament, it will come into effect on January 1, 2026. The Workers' Statute outlines working conditions. The Spanish government has implemented a plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. Information available on employment conditions indicates that Spain has a legal framework and authorities responsible for its enforcement.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance.

- ☐ ILO Spain: <http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm>
- ☐ ILO Conventions: <http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm>
- ☐ ITUC Global Rights Index: The World's Worst Countries for Workers: <https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en>
- ☐ IUTC Risk Index Spain 2022: <https://www.globalrightsindex.org/es/2022/countries/esp>
- ☐ Transparency International's Corruption Perceptions Index: 2024 <https://www.transparency.org/en/cpi/2024/index/esp>
- ☐ Spanish Constitution: <https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf>
- ☐ Workers' Statute: <https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf>
- ☐ Spanish Labor and Social Security Legislation:
 - <https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2>
 - <http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2>
 - <https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381>
- ☐ Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf
- ☐ Ministry of Labor and Social Economy, Strategic Plan of the Labor and Social Security Inspectorate: <https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf>
- ☐ Employment contracts.
- ☐ Existence of an applicable collective bargaining agreement.
- ☐ Company policies.

	☐ Interviews with Human Resources managers. ☐ Supplier Contracts. ☐ Interviews with workers.
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the fundamental ILO conventions. Spain has ratified all eight fundamental ILO Conventions. Conversely, there are concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International (see the 2021 report on Spain). None of these concerns are directly related to the forestry sector or the pruning and species replacement work that produces wood chips. There is a heightened perception of worker abuse and exploitation within the agricultural sector, particularly affecting immigrant laborers. This is often linked to greenhouses and intensive production areas, with such issues periodically surfacing in the media. The International Trade Union Confederation (ITUC) regularly publishes reports on working conditions. Its latest report, published in 2020, covers 144 countries and examines 97 internationally recognized indicators. Spain maintains a rating of 2 on a scale of 1 to 5, where 1 represents the best situation. A rating of 2 indicates repeated violations of rights, which may hinder the improvement of working conditions. Certain rights have come under repeated attack by governments and/or companies, undermining the struggle for better working conditions. The ITUC website provides tracking for this index. As of 2022 data for Spain, the rating remains at 2 for repeated rights violations, although there is potential for improvement. Furthermore, international reports indicate: • Corruption Perception Index value of 56/100. The perception of corruption has increased significantly in Spain in recent years. However, it remains clearly above 50/100, implying a relatively low perceived level of corruption. • World Bank Governance Indicators (WGI) for 2021 range from 64.62 to 80.19 (on a scale of 1-100). The World Bank's WGI report, conducted in 200 countries since 1996, covers the following governance indicators: i) Voice and Accountability, ii) Political Stability and Absence of Violence/Terrorism, iii) Government Effectiveness, iv) Regulatory Quality, v) Rule of Law, and vi) Control of Corruption. On the other hand, reports by international organizations, such as the 2021 Amnesty International report on Spain, raise certain concerns regarding civil

	rights in the country. None of these concerns are directly related to the forestry sector. Spain does not appear in reports by international organizations (Global Witness; Human Rights Watch, Chatham House Illegal Logging portal) regarding activities related to the forestry sector. The Spanish government has implemented a plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the government to oversee labor and safety rights. Companies are subject to inspections in this regard, and any detected infractions are sanctioned and corrected. According to available information, there is no evidence of significant labor discrimination risks related to the forestry sector.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	☐ Existing Legal Framework Laws, regulations, and regulatory bodies. ☐ Law 31/1995 on the Prevention of Occupational Risks: https://www.boe.es/buscar/pdf/1995/BOE-A-1995-24292-consolidado.pdf ☐ Royal Decree 39/1997, Approving the Regulation of Prevention Services: https://www.boe.es/buscar/pdf/1997/BOE-A-1997-1853-consolidado.pdf ☐ Ministry of Labor and Social Economy, Labor Guide: https://www.mites.gob.es/es/guia/index.htm ☐ Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2-a=0&tab=2 ☐ Training plan, course registry, and training materials. ☐ Records of training completed. ☐ Monitoring compliance with labor and social security regulations. ☐ Worker interviews.

Risk Rating justification	In Spain, companies are required to comply with legislation on the Prevention of Occupational Risks (Occupational Safety and Health). To meet these requirements, they typically contract with an external prevention service. This service is responsible for conducting occupational risk assessments, implementing necessary mitigation measures, and providing appropriate worker training. Novalis has implemented a system that addresses all aspects of compliance with occupational health and safety legislation, including adequate worker training. This is the case with Novalis, which has a contract for prevention services with the company VITALY. Novalis requires subcontractors to submit all documentation related to their workers' employment conditions for verification, including training certificates and necessary information on occupational risk prevention. Furthermore, Novalis includes in its agreements with suppliers the right to access information related to the training of the supplier's personnel. Novalis also has two manuals: • Forestry Work Sheets Rev 1. • Forest Machinery Management Rev 2. Developed and implemented procedures describe all forestry work, outlining the approach, necessary preventive safety measures, and actions to be taken in the event of an accident or emergency. Novalis ensures its workers receive appropriate training in this regard. Subcontracted companies and suppliers are contractually obligated to possess a Manual of Good Forestry Practices and demonstrate its implementation to Novalis personnel. Alternatively, they may utilize Novalis' manual. Personnel knowledge is assessed during site visits.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	☐ Existing Legal Framework. ☐ Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf

- ☐ Law 2/2006, of June 14, on Galician Civil Law, Consolidated Text:
<https://www.boe.es/buscar/pdf/2006/BOE-A-2006-14563-consolidado.pdf>
- ☐ Spanish Constitution: <https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf>
- ☐ Workers' Statute: <https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf>
- ☐ Consolidated Text of the Forest Law (Law 43/2003 of Forests, amended by Laws 10/2006 of April 28 and 21/2015 of July 20):
<https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339>
- ☐ Law 2/1992, of June 15, on Forestry of Andalusia:
<https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996>
- ☐ Law 3/1993 of December 9, of the Valencian Government, on Forestry of the Valencian Community, consolidated text:
<https://www.boe.es/buscar/act.php?id=BOE-A-1994-1915>
- ☐ Law 3/2008, of June 12, regarding Mountains and Sustainable Forest Management in Castilla-La Mancha:
<https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2>
- ☐ Law 7/2017 on Mountains of Galicia, consolidated text:
<https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf>
- ☐ Law 3/2004, of November 23, regarding mountains and forest management in Asturias: <https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf>
- ☐ Regulations, General Directorate for the Natural Environment, Cantabria: <http://dgmontes.org/normativa>
- ☐ Law 3/2009 on Forests of Castile and León:
<https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698>
- ☐ Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2-a=0&tab=2
- ☐ Level of Governance.
- ☐ Good Forest Practice Manuals.
- ☐ Existence of Contracts.

Risk Rating justification	In Spain, clear and established legal channels exist for conflict resolution, which are regulated by corresponding laws. The legal framework concerning land use and ownership rights, forest management activities, and worker conditions includes, but is not limited to: • Civil Code (Spain and Galicia). • Spanish Constitution. • State and Autonomous Communities Forest Law. • Workers' Statute. The existing legal framework and various laws clearly define the responsibilities and duties of those involved in these matters. They also provide a clear framework for appeals or complaints in case of disputes. Additionally, Novalis has a complaint-handling procedure integrated into its FSC/PEFC chain of custody certification.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Supply Base Verifiers	☐ Existing Legal Framework and Level of Governance. ☐ Law 31/1995, of November 8, on the Prevention of Occupational Risks (Official State Gazette [BOE] 269 of 11/10/1995): https://www.boe.es/buscar/pdf/1995/BOE-A-1995-24292-consolidado.pdf ☐ Royal Decree 39/1997, Approving the Regulation of Prevention Services: https://www.boe.es/buscar/pdf/1997/BOE-A-1997-1853-consolidado.pdf ☐ Ministry of Labour and Social Economy, Labour Guide: https://www.mites.gob.es/es/guia/index.htm ☐ Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2

	□ Ministry of Labour and Social Economy, Work Accident Statistics: https://www.mites.gob.es/estadisticas/eat/welcome.htm □ Ministry of Labour and Social Economy, Work Accident Statistics, 2021: https://www.mites.gob.es/es/estadisticas/monograficas_anuales/EAT/2021/index.htm □ Ministry of Labour and Social Economy, Strategic Plan for Labour and Social Security Inspection: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf □ INSST, Forestry Work: https://www.insst.es/materias/sectores-de-actividad/agrario/actividades/trabajos-forestales □ ILO Occupational Safety and Health in Forestry: https://www.ilo.org/global/topics/safety-and-health-at-work/normative-instruments/code-of-practice/WCMS_112615/lang-es/index.htm □ Registry of Occupational Risk Prevention and Safety Training Courses. □ Good Practices Manual. □ Forest Work Sheets. □ Forest Machinery Management Sheet. □ Records of training completed. □ PPE Delivery Records. □ Field Inspections. □ Risk Assessment. □ Staff Interviews.
Risk Rating justification	In Spain, Occupational Safety and Health is extensively regulated by various pieces of legislation. This legislation covers all activities related to the forestry sector, such as personal protective equipment, machinery use, etc. Risk assessment is a fundamental process for the active management of occupational safety and health. The risk assessment process is necessary for planning preventive actions and for selecting work equipment, techniques, and work organization systems. Law 31/1995 of 8 November, on the Prevention of Occupational Risks (BOE

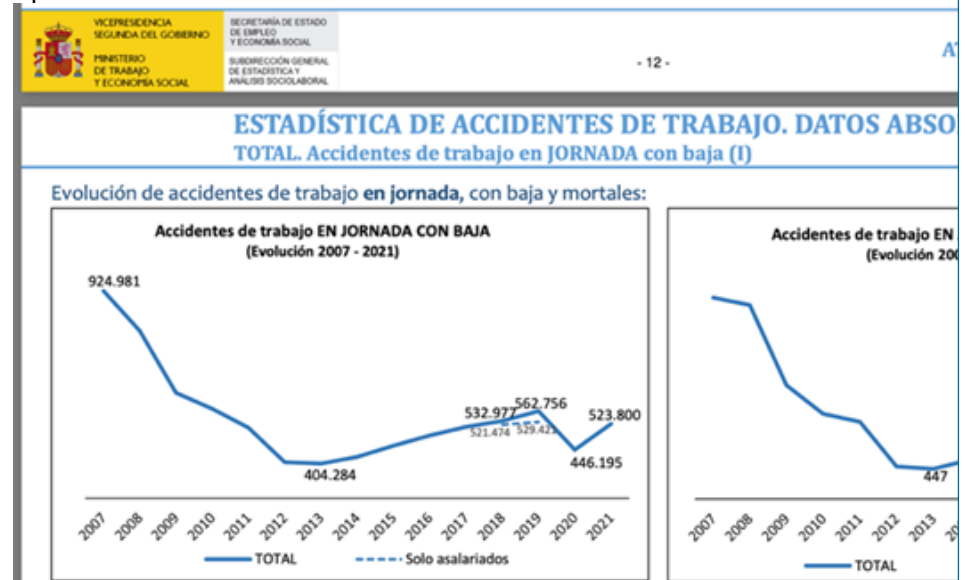
269 of 10/11/1995), establishes the Occupational Risk Assessment as the instrument or process for estimating the magnitude of unavoidable risks. This assessment will provide the employer with the necessary information to take the most appropriate measures for planning prevention within the company.

The employer will organize the resources necessary for developing preventive activities according to one of the following methods:

- ☐ Personally assuming the preventive activity.
- ☐ Designating one or more workers to carry it out.
- ☐ Establishing a dedicated prevention service.
- ☐ Establishing a joint prevention service.
- ☐ Utilizing an external prevention service.

Many companies, unless mandated by their size or legislation to have their own prevention system, contract an external prevention service. This service is responsible for conducting occupational risk assessments, implementing necessary mitigation measures, and providing appropriate worker training.

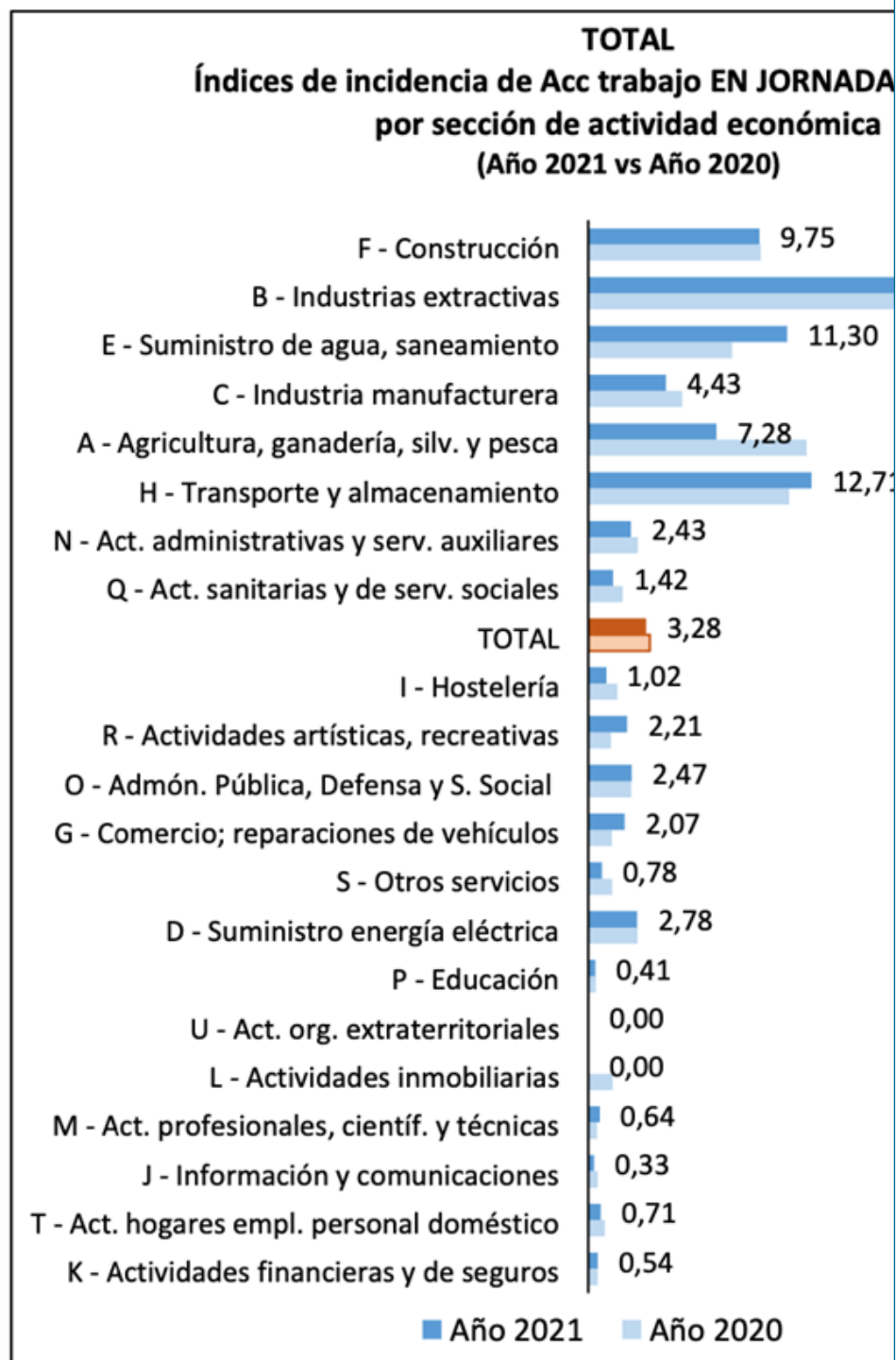
The following graph illustrates the trends in occupational accident statistics in Spain:



A notable decrease is observed since 2007 levels. Although absolute numbers show a slight increase since 2012, current incidence rates remain similar to those in 2012. Furthermore, the ratio of fatal accidents to total accidents resulting in sick leave has remained consistent throughout this period, at approximately one fatality per 1,000 accidents involving sick leave.

In 2021, the construction sector had the highest incidence rate, with 6,316.0 accidents resulting in time off work per 100,000 workers. This was followed by the industrial sector, with 4,426.0, and the agricultural sector (including forestry), with 4,318.7 accidents per 100,000 workers.

The following graph shows data on the incidence of fatal accidents by productive sector for 2020 and 2021. Agriculture, livestock, forestry, and fishing remained above the overall average, with an index of 7.28 fatal accidents at work per 100,000 workers, compared to the overall average of 3.28. However, these figures are far lower than the 27.76 and 12.71 fatal accidents at work per 100,000 workers recorded in the extractive industries and transport and storage sectors, respectively.



In the forestry sector, 50% of accidents occur during felling and processing with chainsaws. Furthermore, forestry and logging have occupational accident rates above average.

Labor inspectors are the government-designated authority for overseeing

	labor and safety rights. The logging sector is considered when scheduling labor inspections, and specific plans exist for the sector. Inspectors conduct company inspections, and detected infractions are sanctioned and corrected. For work in public forests, the public administration appoints a Safety and Health Coordinator who monitors documentation and ensures field work complies with legal requirements. It is concluded that: ☐ Spain has a clear legal framework and effective labor inspections. ☐ Companies must have a system in place to ensure their own compliance, and that of their subcontractors and suppliers, with legislation on occupational health and safety. Certifications such as OSHAS/ISO 45001 ensure an adequate working methodology. ☐ Public administrations establish the role of Work Safety and Health Coordinator. The risk related to this indicator is classified as: 1. Low in the following: forest improvement/harvesting work in public forests, forest improvement/harvesting work carried out by Novalis, and forest improvement/harvesting work carried out in private forests by companies with valid OSHAS/ISO 45001 certificates. 2. Specified in the improvement/forestry work carried out in private forests by companies that do not hold a valid OSHAS/ISO 45001 certification. 3. Specified with regard to occupational accidents occurring during work on woody crops on farms that are sources of agricultural biomass, carried out by companies other than Novalis.
Risk Rating	Specified Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	☐ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES_2018-09-11: https://connect.fsc.org/es/document-centre/documents/resource/168

	□ FSC National Risk Assessment for Spain 2025, public consultation document. □ Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf □ World Bank Governance Indicators (WGI): https://www.worldbank.org/en/publication/worldwide-governance-indicators □ Transparency International, Corruption Perceptions Index 2024: https://transparencia.org.es/wp-content/uploads/CPI2024_Report_EN.pdf □ Amnesty International: https://www.amnesty.org/es/location/europe-and-central-asia/spain/report-spain/ □ Chatham House: https://forestgovernance.chathamhouse.org □ Global Witness: https://globalwitness.org/en/ □ ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm □ ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm □ Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2-a=0&tab=2
Risk Rating justification	Many customary rights in Spain are linked to forests and date back to ancient times. There are no relevant conflicts related to these rights, and where they do exist, established channels are in place for their management and resolution. Many of these uses have been extinguished through disuse or simply exist but are not exercised, while others have been integrated into forest management: public roads, firewood, communal management, etc. Multiple forestry and other associations operate at local and regional levels, carrying out important work in the recovery or maintenance of customary forest uses. The FSC National Risk Assessment for Spain (FSC-NRA-ES V1-1 ES_2018-09-11) identifies a low risk level for these matters. The updated 2025 version of this risk analysis, currently undergoing public consultation, maintains the

	low-risk designation. The risk analysis related to wood use by Preferred by Nature, linked to the requirements of the EUTR(D)R, also reflects this. Spain has ratified the eight fundamental ILO Conventions.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	☐ ASEMFO, Study of Investment and Employment in the Forest Sector: http://www.asemfo.org (https://asemfo.org/xii-estudio-inversion-empleo-sector-forestal/) ☐ Government of Spain: • Ministry of Agriculture, Fisheries and Food: https://www.mapa.gob.es/es/ • Ministry for the Ecological Transition and the Demographic Challenge: https://www.miteco.gob.es/es.html • Biodiversity and Forests: https://www.miteco.gob.es/es/biodiversidad/temas.html • Forest Statistics: https://www.miteco.gob.es/es/biodiversidad/estadisticas.html • Forest Statistics Yearbooks: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.html • Forest Economy and Foreign Trade: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_econ_comercio_exterior.html ☐ Spanish Society of Forest Sciences: • Report on the Situation of Forests and the Forest Sector (ISFE) in Spain, 2017: https://seeforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf • 2021 ISFE Advance Report: https://seeforestales.org/sites/default/files/archivos/avance_isfe2021.pdf

	□ News with Global Data on the Wood Industry: https://www.asturias.es/RecursosWeb/trabajastur/Estudios%20Sectoriales/Documentos/Actualizacion_Forestal_madera_2015.pdf
Risk Rating justification	The Spanish forest industry was considerably affected by the economic crisis, particularly by the 2008 housing bubble burst. Data indicate that the industry is recovering. Within this recovery, bioenergy plays a relevant role, mobilizing resources for both national consumption and export, either as wood chips or pellets. Regarding investment opportunities, the forest sector currently has several medium-term prospects. The European Green Deal represents an ambitious EU initiative to achieve climate neutrality by 2050 through a comprehensive economic transformation with sustainable parameters from production to consumption. We also have the European Forest Strategy, adopted by the European Commission on July 16, 2021, which emphasizes the importance of forest resources for the bioeconomy and their key role in rural areas and employment. The European Social Fund (now ESF+), which finances projects promoting employment and social inclusion across the EU, will invest over €88 billion between 2021 and 2027. This investment is expected to create new green jobs and support education and training in new skills, facilitating the transition to a green and digital economy. The Recovery, Transformation and Resilience Plan provides significant investment for the forestry sector in component 4, dedicated to forest ecosystems, and in component 5, focused on water. The program envisages a series of structural and legislative reforms aimed at a green, digital, and inclusive Spain without gender gaps, and with greater social and territorial cohesion. This plan will mobilize 50% of Spain's available resources through the Next Generation EU instrument, by executing €72 billion of European funds until 2023. Another opportunity is the Common Agricultural Policy, with the development of the new Common Strategic Plan 2021–2027. Forest management is key to rural development. To comply with the provisions of the European Commission, the plan must incorporate the guidelines of the European Green Deal and the European Biodiversity Strategy. Both the General State Administration and the Autonomous Communities must promote forest interventions. At least 30% of the investment should be allocated to forestry actions. According to the XII Study of Investment and Employment in the Forestry

Sector, 2019-2020, carried out by ASEMFO in collaboration with the Government of Spain:

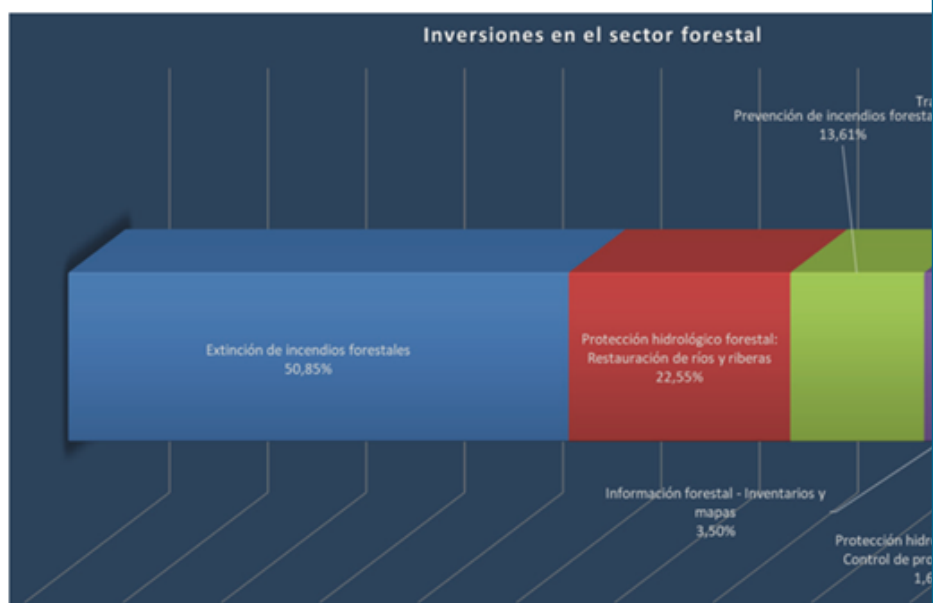
- Investment by all Public Administrations in the Forestry Sector since 2000 represents an important source of economic resource mobilization and job creation:

AÑO	Inversión en el Sector Forestal
2000	883.658.000,00
2001	819.363.000,00
2002	846.630.000,00
2003	963.419.000,00
2004	985.055.000,00
2005	970.503.930,00
2006	1.192.892.760,00
2007	1.413.786.980,20
2008	1.556.929.275,80
2009	1.741.980.488,40

AÑO	Inversión
2010	
2011	
2012	
2013	
2014	
2015	
2016	
2017	
2018	
2019	
2020	

Investment in the forestry sector constitutes 3.19% of total investment in Spain.

This investment is distributed as follows:



- Number of forestry companies in 2020:

Andalusia

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Valencian Community

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Region of Murcia

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Castilla-La Mancha

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Galicia

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Asturias

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Cantabria

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud):

Sociedades (ud):

Autónomos (ud):

Castile and León

Número de empresas forestales

Nº. Empresas forestales (IAE 912) en 2020 (ud)

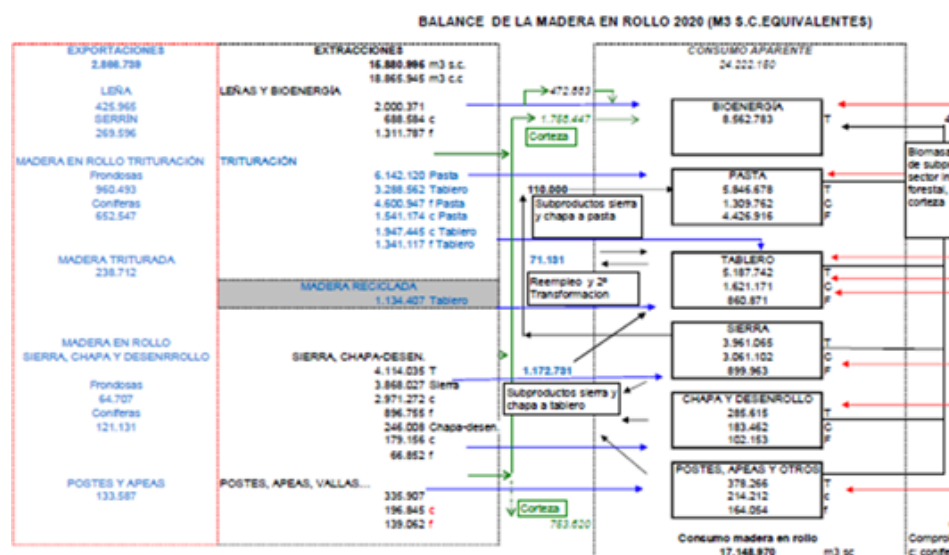
Sociedades (ud):

Autónomos (ud):

This data is derived from the following timber harvest figures in Spain, as reported by the Spanish Government:

 GOBIERNO DE ESPAÑA VICERREINADO TERCERA DEL GOBIERNO MINISTERIO PARA LA TRANSICIÓN ECOLÓGICA Y EL RETO DEMOGRÁFICO		ANUARIO DE ESTADÍSTICA FORESTAL		
	COMUNIDAD AUTÓNOMA	PROVINCIA	Coníferas (m3 c.c.)	Frondosas (m3 c.c.)
6	Total Andalucía		48.644,29	
0	Total Aragón		187.888,60	3.219,29
2	Total Asturias		385.323,00	815.812,00
4	Total Baleares		6.986,57	1.307,81
8	Total C. Valenciana		47.076,34	2.502,47
1	Total Canarias		4.379,46	433,18
3	Total Cantabria		33.325,00	219.683,00
3	Total Castilla y León		1.356.790,65	402.422,09
9	Total Castilla-La Mancha		209.552,42	22.326,00
4	Total Cataluña		650.906,00	79.125,00
7	Total Extremadura		114.044,07	29.117,40
2	Total Galicia		3.428.228,00	5.562.386,00
4	Total La Rioja		63.745,00	31.527,00
6	Total Madrid		43.277,21	5.650,21
8	Total Murcia			7.000,00
5	TOTAL		8.391.553,86	7.545.290,42
6				
7				
8	Nota: Principado de Asturias no ha facilitado las cifras de aprovechamiento			
9	* Datos de 2019			

APROVECHAMIENTOS FORESTALES. BALANCE NACIONAL DE LA MADERA 2020



In 2022, the employed population working in the forestry sector (forests) represented 1.6% of the total employed population.

Throughout the most significant years of the economic crisis, the forestry sector maintained stable employment levels relative to the overall workforce, demonstrating its resilience and adaptability. It is anticipated that these employment figures will increase in the future, bolstered by green jobs generated through sustainable energy utilization, such as biomass. This growth will be further supported by the enhanced recognition of the multifaceted value of forests and a greater public understanding of their direct and indirect benefits (social, economic, and environmental).

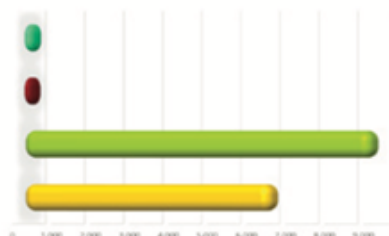
According to the XII Study of Investment and Employment in the Forestry Sector (2019-2020), conducted by ASEMFO in collaboration with the Government of Spain, the data regarding:

- contracts executed within the primary forestry sector in 2020:

Andalusia

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

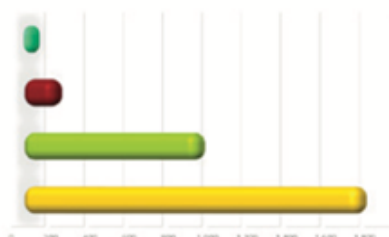
Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	194
Ingenieros Técnicos Forestales y del Medio Natural.	114
Trabajadores cualificados en actividades forestales y del medio natural.	8.667
Peones forestales y de la caza.	8.368

Total

Valencian Community

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

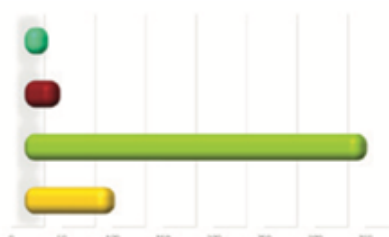
Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	25
Ingenieros Técnicos Forestales y del Medio Natural.	50
Trabajadores cualificados en actividades forestales y del medio natural.	1.416
Peones forestales y de la caza.	1.172

Total

Region of Murcia

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	20
Ingenieros Técnicos Forestales y del Medio Natural.	15
Trabajadores cualificados en actividades forestales y del medio natural.	479
Peones forestales y de la caza.	762

Total

Castilla-La Mancha

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

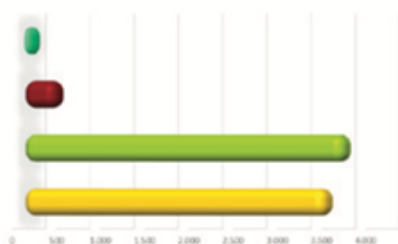
Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	33
Ingenieros Técnicos Forestales y del Medio Natural.	36
Trabajadores cualificados en actividades forestales y del medio natural.	1.524
Peones forestales y de la caza.	6.459

Total

Galicia

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

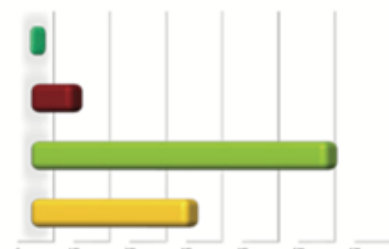
Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	66
Ingenieros Técnicos Forestales y del Medio Natural.	228
Trabajadores cualificados en actividades forestales y del medio natural.	3.941
Peones forestales y de la caza.	3.719

Total

Asturias

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	8
Ingenieros Técnicos Forestales y del Medio Natural.	36
Trabajadores cualificados en actividades forestales y del medio natural.	494
Peones forestales y de la caza.	394

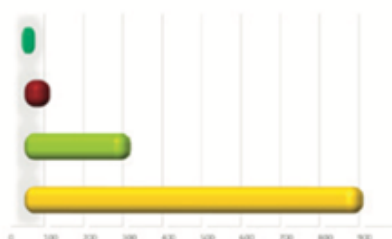
Total

Fuente:

Cantabria

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	13
Ingenieros Técnicos Forestales y del Medio Natural.	29
Trabajadores cualificados en actividades forestales y del medio natural.	362
Peones forestales y de la caza.	808

Total

Castile and León

Contratos realizados en el sector forestal primario

Distribución de los contratos



Contrato de Ocupación

2017

Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	44
Ingenieros Técnicos Forestales y del Medio Natural.	116
Trabajadores cualificados en actividades forestales y del medio natural.	1.715
Peones forestales y de la caza.	3.831

Total

The impact of the work undertaken by forestry companies encompasses both forest harvesting in private forests and the mobilization of resources from Public Administrations. This mobilization occurs through subsidies or direct investment, impacting local economies by employing local labor and necessitating accommodation and maintenance services for the equipment and personnel involved.

Novalis adds value to agricultural residues that would otherwise be burned. These residues are byproducts of annual agricultural activities or specific situations like crop rotation. In this sense, the economic impact on the value of agricultural production is low. However, this practice adds value to a by-product that would otherwise be burned on the farm.

Risk Rating

Low Risk

Spain
And./Cast.-
Man./Mur./Val./Gal./Ast./Cant.
/CyL

Indicator

4.2.3

Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced

Supply Base Verifiers	□ MITECO, Regulatory Framework for Hydrological Planning: https://www.miteco.gob.es/es/agua/legislacion/marco_normativo_planificacion.html □ Consolidated text of the Forest Law (Law 43/2003 of Forests, as modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 □ Law 2/1992, of June 15, on Forestry of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 □ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://www.boe.es/buscar/act.php?id=BOE-A-1994-1915 □ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 □ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf □ Law 3/2004, of November 23, regarding forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf □ Regulations, General Directorate for the Natural Environment, Cantabria: http://dgmontes.org/normativa □ Law 3/2009 on Forests of Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698
Risk Rating justification	Regarding this indicator, only the protection of headwaters in the hydrographic basins of the most arid areas of southern and eastern Spain is considered applicable. These areas typically have forest plantations established for protection purposes by the public administration and are protected by both national and regional legislation. These lands are typically classified as public forests and managed by the relevant administrative body. In fact, this type of forest can be included in the catalog of public utility forests. In any case, any actions taken on these lands require prior authorization from the competent administrative body and oversight by law enforcement agents.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	☐ Consolidated text of the Forest Law (Law 43/2003 of Forests, as modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, on Forestry of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://www.boe.es/buscar/act.php?id=BOE-A-1994-1915 ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf ☐ Law 3/2004, of November 23, regarding forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf ☐ Regulations, General Directorate for the Natural Environment, Cantabria: http://dgmontes.org/normativa ☐ Law 3/2009 on Forests of Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 ☐ Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf ☐ Law 2/2006, of June 14, on Galician Civil Law, Consolidated Text: https://www.boe.es/buscar/pdf/2006/BOE-A-2006-14563-consolidado.pdf
Risk Rating justification	No Indigenous Peoples or minorities in Spain require special protection regarding their forest use rights. Similarly, no local communities depend on forest services for their subsistence.

	See 4.2.1 and 4.2.3.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /CyL	Indicator
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	☐ Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=27a=0&tab=2 ☐ Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf ☐ Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf ☐ Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf ☐ Law 2/2006, of June 14, on Galician Civil Law, Consolidated Text: https://www.boe.es/buscar/pdf/2006/BOE-A-2006-14563-consolidado.pdf ☐ Consolidated text of the Forest Law (Law 43/2003 of Forests, as modified by Laws 10/2006 of April 28 and 21/2015 of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 ☐ Law 2/1992, of June 15, on Forestry of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 ☐ Law 3/1993, of December 9, of the Valencian Government, concerning Forestry in the Valencian Community, consolidated text: https://www.boe.es/buscar/act.php?id=BOE-A-1994-1915 ☐ Law 3/2008, of June 12, regarding Forests and Sustainable Forest Management in Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 ☐ Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf ☐ Law 3/2004, of November 23, regarding Forests and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-

	consolidado.pdf ☐ Regulations, General Directorate for the Natural Environment, Cantabria: http://dgmontes.org/normativa ☐ Law 3/2009 on Forests of Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698
Risk Rating justification	In Spain, clear and established legal channels exist for conflict resolution, which are regulated by corresponding laws. The legal framework concerning land use and ownership rights, forest management activities, and worker conditions includes, but is not limited to: • Civil Code (Spain and Galicia). • Spanish Constitution. • State and Autonomous Communities Forest Law. • Workers' Statute. The existing legal framework and various laws clearly define the responsibilities and duties of those involved in these matters. They also provide a clear framework for appeals or complaints in case of disputes. Furthermore, Novalis has a complaint handling procedure integrated into its FSC/PEFC chain of custody certification.
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant. /Cyl	Indicator
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Spain And./Cast.- Man./Mur./Val./Gal./Ast./Cant.	Indicator
--	-----------

/CyL	
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	☐ Information available on high conservation values is accessible through the Autonomous Communities' GIS viewers (Natura 2000 Network, Protected Areas, Assets of Cultural Interest). Existing Legal Framework. Laws, regulations, and regulatory bodies. ☐ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://members.fsc.org/es/document-centre/documents/resource/168 ☐ FSC National Risk Assessment for Spain 2025, public consultation document. ☐ Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf ☐ Law 16/1985, of June 25, on Spanish Historical Heritage: https://www.boe.es/buscar/act.php?id=BOE-A-1985-12534 ☐ Law 14/2007, of November 26, on the Historical Heritage of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-2008-2494 ☐ Law 14/2003, of April 10, on the Heritage of the Valencian Government: https://www.boe.es/buscar/act.php?id=BOE-A-2003-10298 ☐ Law 3/1992 of July 30, on the Heritage of the Autonomous Community of the Region of Murcia: https://www.boe.es/buscar/act.php?id=BOE-A-1993-1775 ☐ Law 9/2020 of November 6, on the Heritage of the Junta de Comunidades of Castilla-La Mancha: https://www.boe.es/buscar/act.php?id=BOE-A-2021-2849 ☐ Law 5/2016, of May 4, on the Cultural Heritage of Galicia: https://www.boe.es/buscar/pdf/2016/BOE-A-2016-5942-consolidado.pdf ☐ Law 1/1991 of February 21, on the Heritage of the Principality of Asturias: https://www.boe.es/buscar/act.php?id=BOE-A-1991-7960 ☐ Law 3/2006 of April 18, on the Heritage of the Autonomous Community of Cantabria: https://www.boe.es/buscar/act.php?id=BOE-A-2006-14082 ☐ Law 7/2024 of June 20, on the Cultural Heritage of Castile and León: https://www.boe.es/buscar/act.php?id=BOE-A-2024-15102

	□ Cultural Heritage Assets: • Andalusia: https://www.juntadeandalucia.es/organismos/culturaydeporte/areas/cultura/bienes-culturales/catalogo-pha.html • Valencian Community: https://cultura.gva.es/es/web/patrimonio-cultural-y-museos/inventario-general • Region of Murcia: https://patrimoniocultural.carm.es/bienes-de-interes-cultural1 • Castilla-La Mancha: https://cultura.castillalamancha.es/patrimonio/catalogo-patrimonio-cultural • Galicia: https://www.cultura.gal/sites/default/files/documents/destaques/1350635148121004bicgalicia.pdf • Asturias: https://www.asturias.es/web/asturias/detalle/-/categories/572468?refererPlid=217084&p_r_p_categoryId=572468&_com_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_articleId=2532881&articleId=2532881&title=Protección%20del%20patrimonio%20cultural&redirect=https%3A%2F%2Fwww.asturias.es%2Fweb%2Fasturias%2Fgeneral%2F-%2Fcategories%2F572465%3FrefererPlid%3D217084%26p_r_p_categoryId%3D572465 • Cantabria: https://www.culturadecantabria.com/listado-patrimonio • Castile and León: https://idecyl.jcyl.es/pacu/
Risk Rating justification	The Iberian Peninsula has a large number of archaeological and prehistoric remains. These values are clearly identified in the information available from the various public administrations. Legislation, both at the state level (Law 16/1985, of June 25, of the Spanish Historical Heritage) and from the Autonomous Communities, protects and catalogs assets of historical and cultural interest. This legislation also dictates the process to be followed if remains are discovered during work. Spain benefits from a good level of governance, a comprehensive legal framework developed for protected areas, and a good level of control by the Autonomous Communities, which are the competent authorities. The Autonomous Communities provide abundant information on assets of cultural interest, which are conveniently identified and mapped, both on web pages and in viewers and geographic information systems (GIS).

	The Autonomous Communities have their own staff for control purposes, including Agents, Forest Rangers, Environmental Agents, and Rural Guards. Additionally, the Civil Guard includes the SEPRONA (Nature Protection Service), which conducts environmental policing. This report considers the findings of the National Risk Assessment of FSC Controlled Wood from Spain, which identifies a low risk across all indicators within Category 3: Wood sourced from forests where high conservation values are potentially threatened by management activities. This category includes HCV6 Cultural Values. The updated 2025 version of this risk analysis, currently undergoing public consultation, maintains the low-risk designation. The risk analysis related to wood use by Preferred by Nature, linked to the requirements of the EUTR(D)R, also reflects this.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Spain
Area	And./Cast.-Man./Mur./Val./Gal./Ast./Cant./CyL
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The preliminary report on the FSC Controlled Wood Risk Assessment in Spain, updated in 2025, indicates in its main conclusions drawn from expert consultation that the relevant legislation is consistently complied with and efficiently enforced in Spain. There is no risk that timber harvest is carried out in Spain without the right to do it. All timber harvest need administrative notification/license permit and is subject to administrative control by Autonomous Communities. Examples of documentation used to prove it: administrative notification/license permit/technical specifications, purchase invoices, contracts and cadastral information/forest number. Information can be found regarding type and species of the harvested biomass (clearly identified by its scientific name), and quantity and harvest date of the forestry biomass. The level of governance can be categorised as robust, both with regard to the accreditation of ownership and land use. There is no evidence of conflicts of significant magnitude related to ownership of forest land or legitimacy for its use. In Spain, there is documentation of legal compliance that makes it possible to identify the materials that can make up the forest raw material of NOVALIS: Primary feedstock, as the transformation is mainly carried out in the point of origin and, sporadically, in the ports. At forestry level, there are felling permits/notifications specifying the species that are the object of work/processing. There is also material purchase documentation (contract/agreement) describing the material and invoices justifying the economic transaction, in which there is also a description of the materials. In addition, for road transport, documentation with an identification of the materials is required. Finally, at port entry, the type of material is also recorded, as well as its weight.

(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Legislation is in place and forest regeneration is compulsory within a certain period of time, established by the forestry authority of each Autonomous Community. The Forestry Law (Ley 43/2003, de 21 de noviembre, de Montes) establishes in Article 40 the prohibition of changes of land use, except in cases of justified general interest and with the approval of the competent authority and indicates that the competent forest administration shall regulate the cases in which, without a change of forest use, authorization is required for substantial modification of the vegetation cover of the forest; as well as the prohibition in burnt areas to carry out any activity incompatible with the regeneration of the vegetation cover. In this sense, the Law defines forestry as the set of techniques that deal with the conservation, improvement, exploitation and regeneration or, where appropriate, restoration of forest stands. Available forestry statistics (IFN3/IFN4) show a significant increase in timber stocks in Spain from inventory to inventory as a consequence of both the continued increase in forest area in recent decades and the improvement of forest stands. Taking this into account, it seems unlikely that there are any significant situations in which the forest does not regenerate after harvesting. There are two types of forest works usually done by NOVALIS: • most common is forest improvement works, in which there is no formal regeneration of the forest, as the aim is to improve actual forest stands, usually by reducing density. • harvesting works, in which regeneration cuts are carried out with the aim of both obtaining products and achieving regeneration of the stands. There is, in all cases, documentation that proves works sufficient to justify compliance with the indicator: contracts/agreements, cutting/working licenses, technical specifications, etc.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level

Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	In Spain there is a good level of governance, systematic and comprehensive legal framework for the protection of natural spaces and areas with high conservation values. Law 42/2007 on Natural Heritage and Biodiversity establishes the basic legal framework for the conservation, sustainable use, improvement, and restoration of natural heritage and biodiversity. Multiple designations and classifications exist, as most Autonomous Communities have enacted legislation on this matter: National Parks, Natural Parks, Natural Reserves, Natura 2000 Network Areas, Biosphere Reserves... The protected land area in Spain, as of December 2022, represents 14.81% of natural areas and reaches 27% if the Natura 2000 Network is included. Spain is the country that contributes the most to the RN2000, the main instrument of European conservation policy. Protected areas cover both public and private forests. There is a good level of control by the Autonomous Regions, which are the competent authorities. The Autonomous Communities have a wealth of information available both on websites and in viewers and geographical information (GIS) on protected areas and priority ecosystems, habitats, protected and endangered wildlife species, which are conveniently identified and mapped. The Autonomous Communities employ dedicated Forest and Environmental Agents to oversee and safeguard areas of high conservation value. Additionally, the Spanish Civil Guard operates the SEPRONA (Nature Protection Service), which specializes in environmental law enforcement. There are no published reports on relevant environmental damage linked to forestry work/harvesting activities. There is an effective control by the authorities of potential threats to high conservation values. Harvesting activities that could potentially impact rare or endangered species are subject to specific restrictions throughout the notification and permitting process. Furthermore, the Autonomous Communities within the Supply Base provide comprehensive information on protected areas, priority ecosystems, habitats, and the Natura 2000 Network. This information is readily accessible through websites, interactive viewers, and IDE platforms. NOVALIS could carry out works in protected areas and can provide documentation relating to the conditions, prohibitions and regulations established in the work permits/technical specifications.
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable	

soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The preliminary report on the FSC Controlled Wood Risk Assessment in Spain, updated in 2025, indicates in its main conclusions drawn from expert consultation that the relevant legislation is consistently complied with and efficiently enforced in Spain. The level of governance can be categorised as robust with regard to the control of the works done to forest stands. All timber harvest need administrative notification/license permit and is subject to administrative control by Forest/Environmental Agents/Guards. Technical specifications and good practice manuals establish the obligation to carry out forestry work minimizing damage to the soil, for which purpose they establish work guidelines and limits or prohibited actions. NOVALIS can provide related documentation. Furthermore, it can be established that forestry works, compare with works in other environments like agricultural, do not significantly damage the soil and that, within the framework of a maintained forest management and with adequate environmental and forestry management procedures, no significant damage to the soil is to be expected. Regarding each one of the specifications of this indicator: <u>Harvesting of stumps and roots</u> The use of stumps and roots is not common practice in NOVALIS forest type of works. In any case, this aspect will be taken into account within its system, which includes visits to workareas, in order to reject it as RED III wherever it is identified. <u>Degradation of old growth forests or their conversion into plantation forests</u> See (vi)1. No go area. <u>Harvesting on vulnerable soils</u> As defined in RED III: areas that are difficult to regenerate. These kind of soils are normally linked to sand, such as dunes or sandy areas where regeneration is compromised by the characteristics of the soil. They are usually linked, due to their location and uniqueness, to specific conditions in felling permits.

In any case, this aspect will be taken into account within NOVALIS system, which includes visits to workareas, in order to reject it as RED III wherever it is identified.

Harvesting is carried out in compliance with maximum thresholds for large clear-cuts

Given that there are no legal restrictions on the maximum area that can be cleared in Spain, Organisation has established 50 hectares of continuous clearcut, excluding extraordinary cuts linked to burned areas, as the area above which risks increases regarding soil quality and quality and quantity of ground water, surface water and water downstream and specified risks in Annex 1 are classified, which entails mitigation measures to accept that material.

In the types of forests and areas where NOVALIS operates, clear-cutting normally takes place in eucalyptus plantations, which are found in Andalusia and northern Spain, and may also occur in commercial pine forests in northern Spain. Due to the nature of land ownership and management, clear-cutting exceeding this area is uncommon in northern Spain, whereas in Andalusia it may be more common; furthermore, the impacts may also be greater due to soil type, climatic characteristics and the risk of erosion. This is why various indicators in the SBP standard set 50 hectares as the threshold between low risk and the risk specified for Andalusia.

In any case, NOVALIS include in SBP scope forests under approved Management Plan, where evaluation of impacts were done and evaluated by competent authorities before formal approval. Also, always available administrative notification/license permit where work area is specified and linked to a cadastral plot, which means that the issue can be analysed.

Harvesting is carried out in compliance with locally and ecologically appropriate retention thresholds for deadwood extraction

Deadwood has established as a key indicator in the assessment of forest sustainability, gaining increasing importance as its ecological value is recognised as an essential element for biodiversity and the functioning of forest ecosystems. Deadwood in forests provides a natural habitat for a wide range of organisms: fungi, insects, birds, amphibians, reptiles, small mammals, etc., and is an essential element in biogeochemical cycles, helping to maintain forest moisture, contributing to its productivity and facilitating its regeneration.

At present, there is no retention threshold defined by law for deadwood extraction, although there are various legal initiatives at both European and national levels that will soon take this value into account. For the time being, the focus is on establishing criteria in this regard for Good

Practice Manuals and work/harvesting specifications by Autonomous Communities.

The Spanish Inventory of Natural Heritage and Biodiversity includes indicator 33, 'Ratio of deadwood volume to total wood volume in tree formations,' as one of the measured variables, indicating that the percentage of deadwood under normal conditions in a forest stand can be up to 10% of the above-ground biomass.

A study of deadwood in Europe has used a database to estimate the average volume of deadwood and for each fraction for the different European countries, with the average value for Spain being 5.6 m³/ha. According to the data from this study, Spain is the country with the lowest average amount of dead wood.

In the case of other types of forest areas, such as those within priority habitats of the Natura 2000 Network or with significant environmental values, the recommended values for dead wood are clearly higher. The 'Preliminary ecological bases for the conservation of habitat types of Community interest in Spain' included dead wood as a relevant indicator for assessing the conservation status of forests, with the following values:

- Unfavourable-poor < 10 m³/ha
- Unfavourable-inadequate 10-30 m³/ha,
- Favourable >30 m³/ha.

Another consideration is the distinction between productive areas and conservation areas. It is considered that the application of these thresholds should focus on areas where their presence has a significant ecological impact, such as conservation areas with mature stands of trees. In this regard, coarse wood, which burns slowly, is ecologically valuable and contributes to the health of the forest ecosystem. In contrast, small-diameter wood, branches and twigs have little value for biodiversity and may increase the risk of fire ignition and spread. Therefore, for deadwood retention to have a positive effect on biodiversity and reduce the risk of fire, it would be necessary to leave large-sized elements.

In the production area, the ecological and operational context differs substantially from the conservation zone; consequently, the retention of deadwood is not considered appropriate for a number of reasons, including the fact that, as these are forest systems subject to recurring felling cycles, they lack sufficient long-term stability; the impracticality of leaving large pieces of deadwood in place; and the associated phytosanitary risk.

Therefore, the difference in thresholds according to the type of management/values of the forest stand and the greater interest in

	retaining deadwood in those conservation areas with mature stands, will be taken into account within the NOVALIS system, which includes visits to workareas, in order to reject it as RED III wherever it is identified that retention thresholds are clearly not fulfilled. <u>Harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats</u> As indicated above, it can be established that forestry works do not significantly damage the soil and that, within the framework of a maintained forest management and with adequate environmental and forestry management procedures, no significant damage to the soil is to be expected. The competent authority, including forest agents and SEPRONA, monitors compliance and takes action in cases of non-compliance. Companies also have good practice manuals to prevent unwanted impacts of machinery on the soil, whether due to unnecessary removal or contamination. In any case, this aspect will be taken into account within NOVALIS system, which includes visits to workareas, in order to reject it as RED III wherever it is identified.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Available forestry statistics (IFN3) show a significant increase in timber stocks in Spain from inventory to inventory as a result of both the continued increase in forest area in recent decades and the improvement of forest stands. Furthermore, according to reports drawn up by the Ministry's Forestry Service, the annual growth of timber in Spanish forests (47 million m3) is around three times higher than the amount that is actually felled and harvested (15-20 million m3 per year). This balance, with an extraction rate of 35%, is maintained with the current data. However, the figures vary greatly from one Autonomous Community to another, ranging from 10% to 88%. In any case, felling is always below the growth rates. There are legal constraints to avoid such situations, and all timber harvest need administrative notification/license permit and is subject to administrative control by Forest/Environmental Agents/Guards.
(vi)¹ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.	

Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

*(a) **primary forest** and other wooded land and **old growth forest**, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Not primary forests in Spain. There is a low probability that NOVALIS will come across old-growth forests in its usual supply area, as the work focuses mainly on forest improvement or active productive forests. Furthermore, although there is no prohibition on this type of work, old-growth forests are protected by Competent Authority and included, usually, in the integral reserve areas of natural/national parks where allowed management activities are minimal. Therefore, conversions affecting these forests are not expected at all. Even so, in areas where some type of risk is detected, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion of old-grown forests. As an example, the Xunta de Galicia application (visor de aproveitamentos: https://mapas.xunta.gal/visores/aproveitamentos/)(https://mapas.xunta.gal/visores/aproveitamentos/)) allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions may be established. In other Autonomous Communities such relevant information is specified in the felling permits. In any case, if this kind of forest is identified, NOVALIS do not include such biomass as RED III.

(vi)² That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.

Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

*(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
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Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	There is not clear definition in Spain regarding highly biodiverse forests, but according to the definition in the RED III Directive, it is highly likely that this type of mass will have some form of protection from the Competent Authority and be included, usually, in natural/national parks where permitted management activities are restricted. There is a low probability that NOVALIS will come across this kind of forests in its usual supply area, as the work focuses mainly on forest improvement or active productive forests. As an example, the Xunta de Galicia application allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions may be established. In addition, the felling permit includes a forecast of the quantities of wood to be obtained from each species, and there is an obligation to report if production exceeds 15% of the forecast. In other Autonomous Communities such relevant information is specified in the felling permits. NOVALIS will collect this information to prevent work in highly biodiverse forests, and, in case such forests are identified, ensure that the production of that raw material did not interfere with nature protection purposes. Also, in areas where some type of risk is detected, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion of highly biodiverse forests.
(vi)³ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(d) highly biodiverse grassland spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.</i>	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Highly biodiverse grasslands are usually protected by Competent Authority (RED NATURA 2000) and its maintenance is mandatory. As an example, the Xunta de Galicia application allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions

	may be established. In other Autonomous Communities such relevant information is specified in the felling permits. There is a low probability that NOVALIS will come across this kind of habitats in its usual supply area, as the work focuses mainly on forest improvement or active productive forests. In any case, if natural highly biodiverse grassland covering an area greater than 1 hectare is identified and biomass is obtained, such material is rejected as RED III and if non-natural highly biodiverse grassland is identified and biomass is obtained, material is accepted in case evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. Also, in areas where some type of risk is detected, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion of highly biodiverse grassland.
(vi)⁴ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(e) heathland - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).</i>	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	NOVALIS works and obtain biomass in established forest stands, both productive and not, that do not meet the definition of heathland where scrub and herbaceous plants dominate, so this situation cannot arise within the usual scope. Such kind of definition could be related to habitats 4030 (european dry heathlands) or 4020* (atlantic wet heathlands), where they form a climax stage of development and wooded areas cannot develop. In any case, if heathland is identified and biomass is obtained, such material is rejected as RED III. Also, in situations where there is suspicion that the intervention area may have been heathland, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion. In case there is conversion from 2008, such material is rejected as RED III.
(vi)⁵ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:</i> <i>(a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year</i>	

(NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	NOVALIS works and obtain biomass in established forest stands, both productive and not, that do not meet the definition of wetland, where water cover or saturate land most of the year, so this situation cannot arise within the scope. In any case, if wetland is identified and biomass is obtained, such material is rejected as RED III. Also, in situations where there is suspicion that the intervention area may have been wetland, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion. In case there is conversion from 2008, such material is rejected as RED III.

(vi)⁶ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.

*Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	NOVALIS works and obtain biomass in established forest stands, both productive and not, that do not meet the definition of peatland, so this situation is unusual within the scope. Also, its analysis of supply areas also takes into account those northern Spain sierras where peatlands are common, in order to assess whether such peatlands are present or have not been drained since 2008. In situations where there is suspicion that the intervention area may have been peatland, orthophotos prior to 2008 and other information will be reviewed to confirm it. In case it is, such material will be rejected as RED III unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil.

(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).

Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A

Level B management system at the level of the forest sourcing area	<i>Not applicable, requirement only applies to Level A</i>
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LULUCF criteria 29(7)	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Level A risk assessment is available, and all indicators are low risk

Annex 2a: EU RED II Supply Base Evaluation

Annex 3: SBP Processing residues and/or Post-consumer feedstock requirements

☒ Not Applicable (Processing Residues and/or post-consumer feedstock not used)

Verification and monitoring of suppliers

N/A

Feedstock inspection and classification upon receipt

N/A

Supplier audit for processing residues and post-consumer feedstock

N/A

Annex 4: EU RED detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For “Trees outside forests (TOF) – Urban and landscape feedstock” no EU RED sustainability requirements apply, only the GHG savings criteria apply (SBP EU RED Bridging ID v2.0 Section 1.1). The land use category in this case is neither forest land nor agricultural land. For “Trees outside forests (TOF) – Agricultural land feedstock” the applicable criteria are Article 29 paragraphs (2)-(5).

Not Applicable (RED II TOF not included)

Annex 4a: RED II detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For “Trees outside forests (TOF) – Urban and landscape feedstock” no REDII sustainability requirements apply, only the GHG savings criteria apply (SBP REDII Bridging ID Section 4.2). The land use category in this case is neither forest land nor agricultural land. For “Trees outside forests (TOF) – Agricultural land feedstock” the applicable criteria are Article 29 paragraphs (2)-(5).