Compliance with the SBP Framework: Public Summary Report

SCS Global Services
Evaluation of Stora Enso Eesti AS (Imavere / Stora Enso Mets)

Re-assessment

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the CB Public Summary Report Template Version 2.1 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

Certification Body (CB) Name:	SCS Global Services
Primary CB contact for SBP:	Maggie Schwartz
Primary CB contact email:	mschwartz@scsglobalservices.com
Audit team leader:	Ülo Roop
Audit team members:	.
Name of the Company:	Stora Enso Eesti AS (Imavere / Stora Enso Mets)
Company legal address:	Stora Enso Mets Tartu mnt 63, 10115 Tallinn, Estonia
Company contact for SBP:	Ketlin Bergmann
Company contact email:	ketlin.bergmann@storaenso.com
Company website:	https://www.storaenso.com/en
Date of installation:	01 Jan 1994
SBP Certificate Code:	SBP-12-24
Date of certificate issue:	08 Aug 2026
Date of certificate expiry:	07 Aug 2031
Audit closing meeting date:	15 May 2026
Audit cycle:	Re-assessment

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Tom Harlan
Date of decision:	30 Jul 2026
Other comments:	PSR additionally updated - added WB 2.1 Wood chips; approved by Kresimir Colic

2.2 Open non-conformities and observations

NC number 9452	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.15 The Organisation shall implement a documented complaint procedure, which is available upon request and part of its SEP. The procedure shall clarify that the complaints must be applicable to the scope of the Organisation's certificate, and include at least the following: – the person(s) or position(s) responsible for managing complaints; – a timeline for confirming receipt, not to exceed 10 calendar days; – provision for reviewing the complaint, determining the appropriate actions and responding to the complainant; and – provision for monitoring the effectiveness of actions taken. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Forest: Not conforming / evidence incomplete. A scope-specific SBP complaint procedure forming part of the SEP was not evidenced. Imavere: Stora Enso's internal work rules provide a complaint route for employees, including written complaints to management and the "Do What's Right" reporting channel for anonymous reporting of issues such as corruption, discrimination, harassment or unequal treatment. Evidence: STORA ENSO EESTI AS ja STORA ENSO PACKAGING AS Töökorralduse reeglid, effective 01.03.2024, section 4.5. Corporate human rights documentation also requires accessible grievance mechanisms for internal and external stakeholders. Evidence: Stora Enso Human Rights Policy, last review 09.04.2026, sections 3–4. However, these are general grievance mechanisms and do not demonstrate an SBP-specific complaint procedure linked to the SEP, certificate scope, 10-day acknowledgement timeline, action review, response to complainant and monitoring of action effectiveness. The SBP-related general complaints procedure evident in the "Puidu tarneahela jälgimise süsteemi kirjeldus Stora Enso Eesti AS Imavere, section "Kaebuste käsitlemine", page 8. Updated according to specific SBP requirements that include all relevant criteria - person to handle complaints (K.B.), Timeline to respond (correct), Review to the complaint (included), effectiveness monitoring the results (missing).	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A

NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9453	**NC Grading: Observation**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.16 Evidence of effective implementation of the SEP shall be available for verification, such as meeting notes, email communications, records of participation in regional multi-stakeholder processes, responses to comments/feedback/complaints, etc. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation has documented the stakeholder engagement process in “Puidu varumise riskide hindamine ja riskimaandamise kava (+SBP)”, section 8 “SBE huvigruppide kaasamise protsessikirjeldus”. The procedure describes maintenance of the stakeholder map in SharePoint, consultation before approval of a new or materially revised SBE, provision of the SBR/SBE information to stakeholders, a minimum 30-calendar-day feedback period, review of received comments, adaptation of the SBE/RMMs where necessary, written feedback to stakeholders and retention of consultation records for at least five years. This demonstrates that an implementation process is defined. However, evidence of effective implementation was only partly available: the reviewed audit evidence did not include a complete consultation package, such as sent consultation e-mails, meeting notes, comments received, responses to stakeholders, or a completed consultation summary. Therefore, the procedure is considered established, but implementation evidence should be completed and retained for verification.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9454	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification.

	N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Forest: A stakeholder list for 2026 was provided and, as per audit evidence, the expanded Forest scope involves relevant stakeholder groups including forest owners, wood suppliers, harvesting and transport subcontractors, port/terminal operators, VMF, authorities, and potentially affected environmental or local stakeholders. However, a controlled Stakeholder Engagement Plan was not evidenced. The Forest SBR contains stakeholder engagement fields, but these are not yet completed for engagement start/end dates, stakeholders contacted, method of communication, comments received and responses. Imavere: The Imavere procedure states that the Supply Base Report is prepared in Estonian and English, placed on the company website and submitted to SBP after external audit. Evidence: Puidu tarneahela jälgimise süsteemi kirjeldus Stora Enso Eesti AS, Imavere, 11.05.2026, page 4. This supports information availability, but does not demonstrate a full SEP including stakeholder identification, engagement planning, implementation, monitoring, evaluation and adaptation. As the Pellet production in Imavere is the consecutive activity after the forestry activities, then the SEP should be focusing on the Forestry activities. The organisation has some stakeholder-related elements, but a complete SEP appropriate to the expanded certification scope is not yet evidenced. For the Forest scope this is a material gap, because forestry sourcing and RMM implementation require stakeholder engagement to be planned and documented.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-07-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9456	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	5.3 For each Indicator in SBP Standard 1, the Organisation shall identify and maintain a list of SBVs in accordance with the following: N/A N/A N/A
Description of Non-conformance and Related Evidence:	
ST 2 clause 5.3 The Organisation has developed an SBR Annex 1 structure and has identified several Supply Base Verifiers for the Forest/SBE scope, including legal requirements, official databases, forest notices, Forest Registry, EELIS, supplier controls, contractual requirements, field inspections and RMM-related verifiers. However, the list of SBVs is not complete and consistently maintained for each SBP Standard 1 Indicator. Several low-risk indicators are marked as “N/A” or contain insufficiently specific SBV references, while specified-risk indicators are described in greater detail. The SBR Annex 1 was also not evidenced as uploaded/available in the SBP Audit Portal. Therefore, the Organisation has not fully demonstrated that SBVs have been identified and maintained in accordance with clauses 5.3.1–5.3.4 for all applicable Standard 1 indicators.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date

Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-07-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9457	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	8.1 Before finalising its SBE or when the Organisation updates its SBE, the Organisation shall engage with its stakeholders, with the specific intention of seeking feedback on its SBE, including its: a. Supply Base Verifiers, b. Risk Assessment and risk ratings, and c. the Risk Management Plan, Risk Management Measures and Means of Verification. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
ST 2 criteria 8.1 The Organisation has documented a stakeholder engagement procedure for SBE consultation, including stakeholder mapping, sharing of SBR/SBE information, a minimum 30-calendar-day feedback period, review of comments, adaptation of the SBE/RMMs where necessary, written feedback and record retention. However, implementation of stakeholder engagement before finalising the SBE was not demonstrated. No completed consultation package was reviewed, including stakeholder invitation list, consultation notice, information shared with stakeholders, comment period, correspondence, comments received, responses or revised SBR feedback. Therefore, the Organisation did not demonstrate that stakeholders were engaged with the specific intention of seeking feedback on SBVs, risk assessment/risk ratings and RMP/RMMs/MoVs before finalising the SBE.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-07-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9458	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0

Requirement:	3.6 The Organisation shall establish a process to ensure that the SBE is kept up to date. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
ST 2 criteria 3.6 The Organisation has integrated the SBE into the Forest Baltic Wood Traceability System and Due Diligence System and has adopted the SBP-endorsed Revised Regional Risk Assessment for Estonia, including the REDIII Level A Risk Assessment for Estonian forest feedstock. Responsibilities are assigned for maintaining procedures, supplier and origin information, and for implementing and monitoring the Risk Management Plan. Existing controls include validation of new suppliers before delivery, twice-yearly review of supplier records, notification of new sourcing regions, supplier-level risk assessment, field verification and monitoring of Risk Management Measures. However, the Organisation did not demonstrate a complete and controlled process ensuring that all relevant changes in the Supply Base or supply chain are systematically recorded and evaluated for their potential effect on the Risk Assessment conclusions. No SBE change register or equivalent record was reviewed. The documented system does not clearly define all applicable change triggers, the required impact assessment, the decision and approval process for revising the RMP and SBE, or the requirement to conduct a complete SBE review and revision at least once every five years. Therefore, the Organisation has not fully demonstrated conformity with clauses 3.6–3.6.3.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-07-30
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

NC number 8820 copied from 5207	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.1 There shall be demonstrated and documented commitment from senior management for maintaining certification and meeting all applicable requirements. The commitment of the Organisation shall be made available to its personnel, suppliers and customers, and to other stakeholders upon request. N/A N/A
Description of Non-conformance and Related Evidence:	
At the time of the audit, the BP did not have a documented commitment which states that company commits to the SBP certification requirements and maintains COC as well as mass balance requirements.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	There is documented commitment by the management from 25.11.2025, that is available to the interested parties based on the interviews conducted during the audit.
Findings for Evaluation of Evidence:	Management Commitment Statement signed by K.K., SE Estonia AS Board Member in 25.11.2026
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 8821 copied from 5208	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
A Self-Assessment as part of the internal audit is conducted, including FSC Core Labour requirements. But the self assessment does not cover clearly the SBP requirements of 1.21, 1.22 and 1.23.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date

Evidence Provided by Company to close NC:	Organization has provided updated self-assessment to the auditor, document named @SE/?ST4_enesehindamine_1.24-1.25" that includes the requested assessment of criteria 1.21 up to 1.23. The document confirms that the legislation, corruption and OHS has been managed by Stora enso according to the policy, certification and systems in the organization".
Findings for Evaluation of Evidence:	"SBP Standard 4 enesehindamise aruanne ja avalik avaldus"
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 8822 copied from 5209	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.25 The Organisation shall maintain an up-to-date self-assessment and create a statement that is available to its staff in which it describes how it applies SBP Standard 1 – Feedstock Sourcing, Criterion 4.1 “Decent working conditions are provided, and labour rights are safeguarded” to its operations. Note: Level of effort required for documentation of conformance with criteria 1.21-1.25 should be proportionate to the activities and the scale of the Organisation. N/A N/A
Description of Non-conformance and Related Evidence:	
The self assessment did not cover clearly the SBP requirements of 1.21, 1.22 and 1.23. The BP has not created and made available a statement to its staff on Criterion 4.1 of std. 1: Decent working conditions provided and labour rights are safeguarded.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	The self-assessment was sent to auditor for assessment. Signed by V.T. - representative of management in 22.04.2026. . According to the procedure of the self-assessment, this document is available to the SE workers at any time. Validated by verification of access of the document by K.B. in company database.
Findings for Evaluation of Evidence:	SBP Standard 4 enesehindamise aruanne ja avalik avaldus
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 8823 copied from 5210	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.31 The agreement shall include at minimum: – Name, business identity, and contact details of the subcontractor, outsourced activities; – Confirmation of the subcontractor that the subcontractor shall: – comply with the relevant requirements of the SBP Standards within the scope of the certificate; – not make unauthorised claims and use of SBP trademarks; – not further outsource the activities; – allow the CB to audit the subcontractor; and – allow access of the CB to the subcontractor's operations, systems, documents and records as deemed necessary by CB. N/A N/A
Description of Non-conformance and Related Evidence:	
Outsourcing Agreement is place: Agreement Imavere_pellet_xxxxx_xxxxx_2025-2026 and Standard Frame Agreement 2020 Road and Intermodal 60d. However, the specific SBP elements are not included in the outsourcing agreement.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	The current outsourcing agreement format does not include the SBP requirements of 1.31. But the responsible person for the outsourcing contracts has prepared SBP requirements to be added to all outsourcing contracts. These are located in 2.4 Appendix 4 Keskkonnakaitse nõuded. Validated, that the description indeed cover the SBP requirements. According to the interview with harvesting manager, the amendments are delivered to all outsourcers for signature.
Findings for Evaluation of Evidence:	Interview, Appendix 4 of the Service agreement.
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 8824 copied from 5211	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.10 For Organisations opting to use a mass balance system for material accounting, the Organisation shall set up and maintain a mass balance account to which additions and deductions of eligible input for a single physical site shall be recorded. Note 1: A mass balance system allows consignments of feedstock or biomass with differing sustainability and greenhouse gas emissions savings characteristics to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or site. Note 2: Site is a single functional unit of an Organisation situated at one physical location, which is

	geographically distinct from other units of the same Organisation. An Organisation's units with distinct physical locations may, however, be regarded as part of a site if they are an extension of it with no purchasing, processing, or sales functions of their own (e.g., a remote stockholding). A site can never include more than one legal entity. Subcontractors that are used within the terms of outsourcing agreements (e.g., outsourced warehouse) are not considered sites. Typical examples for sites are processing or trading facilities such as manufacturing sites, sales offices, or company-owned warehouse. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has set up a spreadsheet for calculating mass balance. But the spreadsheet has more character as a credit system instead of a SBP mass balance, while having added the pellet production volume credits to the existing FSC credit system of the mill. A clear and separate SBP mass balance for the pellet production is missing.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Organization has provided updated mass-balance for Imavere production as well as separate mass-balance records sheet for forestry activities. These include product-group specific information about the monthly inputs and outputs while assessing the overall balance.
Findings for Evaluation of Evidence:	"Massibilansi_raport_storaensomets_260726"
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 8825 copied from 5212	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.19 The Organisation shall make available to the CB all mass balance data in advance of the planned audit. N/A N/A
Description of Non-conformance and Related Evidence:	
The mass balance data were not made available to the auditor team before the audit.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	The data that was related to Imavere production site for pellets production was made available to auditor. As the forestry activities were added to scope during the audit, there was no data to be provided.

Findings for Evaluation of Evidence:	Various excel sheets presented to the auditor regarding the data of the materials flow throughout last period.
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 9455	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.10 For Organisations opting to use a mass balance system for material accounting, the Organisation shall set up and maintain a mass balance account to which additions and deductions of eligible input for a single physical site shall be recorded. Note 1: A mass balance system allows consignments of feedstock or biomass with differing sustainability and greenhouse gas emissions savings characteristics to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or site. Note 2: Site is a single functional unit of an Organisation situated at one physical location, which is geographically distinct from other units of the same Organisation. An Organisation's units with distinct physical locations may, however, be regarded as part of a site if they are an extension of it with no purchasing, processing, or sales functions of their own (e.g., a remote stockholding). A site can never include more than one legal entity. Subcontractors that are used within the terms of outsourcing agreements (e.g., outsourced warehouse) are not considered sites. Typical examples for sites are processing or trading facilities such as manufacturing sites, sales offices, or company-owned warehouse. N/A N/A
Description of Non-conformance and Related Evidence:	
Imavere: The Organisation provided mass-flow evidence for Imavere pellet production in Imavere_pellet_May2026.xls. The workbook contains a long-term monthly control of pellet production, sales, purchases and inventory. In sheet Total, row 7 records monthly production totals, row 15 sales totals, row 22 purchases, and row 26 pellet inventory. The workbook therefore demonstrates that additions, deductions and stock are controlled for the Imavere Pellet Mill physical site. Sales and SBP claim evidence is further supported by invoices in PDF EVIDENCE COMBINED.pdf, including SBP-compliant pellet sales from Imavere Pellet mill to CM Biomass Partners AS. The Imavere procedure describes the use of WPS/SAS for volume accounting and states that claims, certificate code and batch number are added to SBP sales documents. Forest/SEM: For the expanded Forest/mobile chipping/round fuelwood scope, a corresponding SBP mass-balance account recording additions and deductions of eligible input and claimed output by site/product group was not yet demonstrated. The non-conformance is limited to the expanded Forest/SEM scope. Imavere pellet production has mass-flow and claim-control evidence available. The expanded Forest/SEM mass balance is under preparation and was not yet demonstrated. No evidence was reviewed indicating that SBP claims had already been made under the expanded Forest/SEM scope without mass balance control. Therefore, the finding is graded Minor. However, the expanded Forest/SEM scope shall not be used for SBP claims until the mass balance account is implemented and verified. Following NC of 4.11, 4.13, 4.15, 4.19 and OBS 4.18 are related to this Minor CAR.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date

Evidence Provided by Company to close NC:	The organization has provided clear Mass balance keeping accounting system in Excel called "Massibilansi_raport_StoraEnsoMets_260726" that includes the relevant and missing elements of keeping the mass balance system for forestry activities.
Findings for Evaluation of Evidence:	Reviewed the mass-balance record, interview with responsible person about the activities related to the recording of data and keeping the mass balance.
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

NC number 9459	**NC Grading: Minor**
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	3.3 Mass Balance system N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation has selected mass balance as the Chain of Custody method for SBP EU RED-compliant biomass. Imavere pellet production has mass-flow and claim-control evidence available, including production, sales, purchase and inventory data, and Imavere SBP claim documentation. However, a complete SBP EU RED mass balance account for the expanded Forest/SEM scope was not yet demonstrated. For the expanded Forest/SEM scope covering wood chips, energy logs, round fuelwood / mobile chipping and primary feedstock Product Groups 1A, 2A and 3A, no completed mass balance ledger was available showing additions and deductions of eligible input and claimed output by physical site, Product Group, claim type and balancing period. As a result, the auditor could not verify that claimed output does not exceed eligible input, that separate mass balance accounts are maintained per Product Group and claim, that positive balance carry-over is limited to corresponding physical stock, that inputs and outputs are tracked at each physical site, and that all detailed mass balance rules under the RED Instruction Document are fully implemented.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	The Organization has provided separate mass balance record for forestry operations that fulfils the requirements of keeping the mass balance for forestry activities and related materials. the excel datasheets keep the 3-month balance.
Findings for Evaluation of Evidence:	Forestry mass balance excel evident, reviewed and interview verification about knowledge carried out.
NC Status:	Closed
Original Due Date:	2027-07-30
Closing Date:	2026-07-30
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

N/A

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
Approved Standards	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
Product Group IDs	☒ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☒ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 1.1 Wood pellets, WB 2.1 Wood chips, WB 4.1 Roundwood
Feedstock origin (countries):	Estonia
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	This assessment differs significantly from the previous SBP certification, which covered only the production of pellets from processing residues and therefore did not include a Supply Base Evaluation or the application of SBP Standard 1. The current audit is a **transfer audit with scope expansion**, extending the certificate scope to the **purchasing of roundwood and the production of wood chips and pellets**. Consequently, the assessment includes verification of **SBP Standards 1, 2, 4 and 5**, together with **Instruction Document 5E** and the **RED Bridging requirements**. The expanded scope introduces

	primary feedstock sourcing from Estonia, requiring implementation of a Supply Base Evaluation based on the SBP-endorsed Regional Risk Assessment for Estonia and verification of the associated risk mitigation measures. The change includes the Roundwood (fuelwood) inclusion into the scope as well. Processing residues remain within the scope, while post-consumer feedstock is not included. This change has resulted in the evaluation of a substantially broader set of sourcing, legality, biodiversity, stakeholder engagement and risk management requirements than were applicable under the previous certificate.

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

Stora Enso Eesti AS operates an integrated wood-processing and biomass production business centred at the Imavere industrial complex in Estonia. The certified scope includes the purchasing of roundwood, the production of wood chips and wood pellets, and the associated SBP Chain of Custody and feedstock verification activities. As part of this transfer audit, the certification scope has been expanded from processing residues only to include primary feedstock sourcing from Estonia. Primary feedstock is procured by the Stora Enso Mets organisation from RMK, private forest owners and private organisations. The company primarily purchases standing timber through harvesting rights agreements, while a smaller proportion of roundwood is purchased as roadside or terminal-delivered material. Harvesting activities are performed by qualified contractors under the supervision of Stora Enso Mets. Prior to procurement, harvesting sites undergo legality, ownership and environmental verification, including implementation of the organisation's Supply Base Evaluation, Regional Risk Assessment requirements and documented risk mitigation measures. Roundwood is delivered to the Imavere sawmill, where it is processed into sawn timber and other wood products. During sawmilling, by-products including sawdust, wood chips, shavings, offcuts, bark and non-conforming logs are generated through the normal manufacturing process. These by-products are utilised according to the cascading use principle, maximising material efficiency throughout the production chain. Wood chips are produced both as commercial products and as internal processing residues. Depending on product specifications and market demand, wood chips are either sold directly to customers or transported to storage and export terminals, including Kunda, Paldiski and Pärnu, before shipment. A portion of the processing residues generated at Imavere is used internally as feedstock for pellet production. Wood pellets are manufactured exclusively at the Imavere pellet plant using processing residues originating from the integrated production process, primarily sawdust, shavings, offcuts and suitable wood chips. The pellet plant does not utilise post-consumer material. Finished pellets are sold as SBP Compliant and/or SBP Controlled biomass, depending on feedstock eligibility, and are exported primarily through Estonian ports to international energy markets. The organisation operates an integrated management system incorporating SBP, FSC and PEFC Chain of Custody requirements, supported by documented procedures for feedstock sourcing, legality verification, Supply Base Evaluation, traceability, mass balance, stakeholder engagement, sustainability reporting and collection and communication of greenhouse gas data in accordance with SBP Standard 5 and Instruction Document 5E.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Stora Enso Eesti AS – Imavere Sawmill	Kadastiku tee 1, Imavere, Järva County 72401, Estonia	Primary processing site.	☒
Stora Enso Mets (Forest Operations Office)	Ferdinand Gustav Adoffi 11, Rakvere 44310, Estonia	Primary feedstock sourcing,	☒
Kunda Port	Uus-Sadama tee 2 (also referenced as Sadama tee 4 in audit planning), Kunda 44109, Lääne-Viru County, Estonia	Storage, handling and export of wood chips	☒
Pärnu Port	Kaubasadama tee 2, Estonia	Storage, handling and export of wood chips	☐

Paldiski Port	Paldiski, Harju County, Estonia	Storage and export of pellets	☐
Roomassaare Port	Roomassaare tee 12, Kuressaare 93815, Saare County, Estonia	Potential storage and export location	☐
Harvesting site	arious forest locations within the Estonian Supply Base	Verification of primary feedstock	☒

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

All feedstock sourced is covered by Stora Enso's own wood traceability system by the Stora Enso Division Wood Supply, which is third party certified according to PEFC Chain of Custody and FSC Chain of Custody/Controlled Wood. The Imavere Mill Complex applies the FSC credit system and the PEFC percentage volume credit systems. All feedstock is sourced to the pellet production unit through the FSC credit system of the sawmill complex, which covers pellets as a product group. All inputs to the pellet production are processing residues from the main sawn wood productions and include wood industry residues (sawdust, offcuts, chips and shavings). There is a common volume credit account management and calculation tool for the Imavere mill complex, where the SBP compliant inputs and outputs can be clearly verified. The inputs are verified by purchase documentation with clear FSC (and PEFC certification codes) of from the sole supplier: Own main production at the mill, and clear FSC (and PEFC) claims. The sales invoices contain correct SBP claims if the wood pellets are sold as SBP-compliant biomass. The sold outputs are then deducted from the volume credit account and only sold if there is sufficient credit available of wood pellets.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Ülo Roop	6.0
2. On-site (excl. travel time)	Ülo Roop	16.0
3. Report writing	Ülo Roop	6.0
4. Other	Ülo Roop	5.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Ülo Roop	SBP Lead Auditor	FSC, PEFC and SBP long-term and experienced auditor working with SCS more than 6 years. MSc in Forest Ecology from Sveriges Landbruksuniversitet Sweden. Worked in forestry sector, timber construction, real-estate management, state agency in nature protection, etc. Qualified knowledge and experience from Baltics and Scandinavian forest and timber industry, local regulation, EU regulation, business management and B2B sales.

5.3 Description of evaluation activities

The audit was conducted on-site using a combination of document review, interviews, record verification, traceability exercises and field inspections. The evaluation included:

a) **Review of the management system**, including documented procedures, policies, Supply Base Evaluation (SBE), Supply Base Report (SBR), risk assessments, management responsibilities, internal audits, management review, training records, supplier qualification procedures, stakeholder engagement records and other supporting documentation related to compliance with SBP Standards 1, 2, 4 and 5, Instruction Document 5E and the SBP RED Bridging requirements.

b) **Verification of primary feedstock sourcing activities**, including review of procurement procedures, harvesting rights verification, legality verification, supplier approval, implementation of the SBP-endorsed Regional Risk Assessment for Estonia, risk mitigation measures, field verification procedures and sampled harvesting records. Interviews were conducted with personnel responsible for wood sourcing and forest operations.

c) **Review of feedstock verification (SBP Standard 1 and 2)**, including verification of feedstock categories, origin, supplier controls, risk mitigation measures, traceability to the Supply Base, implementation of due diligence procedures and consistency between procurement records, supporting documentation and the Supply Base Report.

d) **Review of Chain of Custody (SBP Standard 4)**, including material receipt, classification, storage, traceability, credit accounting, mass balance calculations, production records, sales documentation, DTS records, outsourcing arrangements and product claims.
e) **Review of greenhouse gas and sustainability data (SBP Standard 5 and Instruction Document 5E)**, including verification of SAR data, feedstock and transport information, energy consumption, conversion factors, batch data, calculation methodologies and supporting records.
f) **Site inspections** at the Stora Enso Mets procurement organisation, the Imavere integrated production site, selected harvesting sites and biomass logistics facilities. The site inspections included verification of roundwood reception, sawmill operations, generation of processing residues, pellet production, storage, dispatch operations and selected export terminals. Installation meters, storage arrangements and traceability controls were verified where applicable.
g) **Personnel interviews** with management and operational staff responsible for procurement, forestry operations, feedstock verification, production, Chain of Custody, sustainability reporting and quality management to confirm understanding and implementation of the documented procedures.
Critical control points included verification of feedstock origin and eligibility, implementation of the Supply Base Evaluation and prescribed Risk Management Measures, legality verification, supplier approval, traceability of primary feedstock and processing residues, material classification, credit account calculations, mass balance, SBP claims, greenhouse gas data collection and communication, and consistency of records throughout the certified supply chain.
The audit concluded with a Closing Meeting, during which the audit findings and conclusions were presented and discussed with the organisation's management.

5.4 List of forest management units and feedstock suppliers visited

☐ N/A – No forest sites or suppliers visited during this evaluation

Site name
Oru
Site location
28203:004:0082
Site description
Private forest property within the Estonian Supply Base where harvesting rights had been purchased by Stora Enso Mets.
Rationale and focus of visit
Verification of implementation of SBP Standard 1 requirements for primary feedstock sourcing, legality verification, environmental screening and procurement approval.
Description of audit activity
Reviewed the pre-purchase field inspection, harvesting rights documentation, site acceptance record (12.01.2026) and acceptance act (31.03.2026). Verified implementation of legality checks, ownership verification, environmental restrictions, and documented procurement approval procedures. Interviewed responsible forestry personnel regarding field verification practices and implementation of risk mitigation measures.

Site name

Nugise
Site location
90001:003:0752
Site description
Private forest property; clearcut, compartment 4 (1.22 ha). The site included restrictions related to a Category III protected species (Dryobates minor) and associated seasonal harvesting restrictions.
Rationale and focus of visit
Verification of implementation of SBP Risk Management Measures, compliance with environmental restrictions, protected species requirements and harvesting controls.
Description of audit activity
Verified harvesting permit No. 50001156542, environmental restrictions, implementation of protected species requirements, harvesting planning, legality documentation and practical implementation of site-specific restrictions.

Site name
Kasearu
Site location
90001:003:1250
Site description
Private forest property; thinning operation in compartment 5 (1.35 ha).
Rationale and focus of visit
Verification of legality, harvesting planning and implementation of standard operational controls under the Supply Base Evaluation.
Description of audit activity
Reviewed harvesting permit No. 500001209120, harvesting documentation, legality verification and implementation of operational controls.

Site name
Karjamaa
Site location
90001:003:1950
Site description
Private forest property containing both clearcut and thinning operations across several compartments.
Rationale and focus of visit
Verification of implementation of different harvesting prescriptions within one property and consistency of procurement documentation.
Description of audit activity
erified harvesting permits Nos. 50001156544, 50001156543 and 50001209188, harvesting plans, procurement documentation and field implementation

Site name
Haaviku
Site location
90001:003:1900
Site description
Private forest property.
Rationale and focus of visit
Verification of harvesting status and Forest Registry records.
Description of audit activity
Verified that no active harvesting permits were registered at the time of the audit.

Site name
Lossi
Site location
90001:003:0037
Site description
Private forest property.
Rationale and focus of visit
Verification of harvesting status and Forest Registry records.
Description of audit activity
Confirmed that no active harvesting permits were recorded in the Forest Registry at the time of the audit.

Site name
Kaasiku
Site location
77001:001:0340
Site description
Private forest property; clearcut in compartment 2 (3.52 ha).
Rationale and focus of visit
Verification of legality, harvesting planning and implementation of standard harvesting controls.
Description of audit activity
Reviewed harvesting permit No. 500001134599, legality documentation and implementation of harvesting controls

Site name
Allikametsa
Site location

77001:001:0197
Site description
Private forest property including clearcut areas adjacent to a protected watercourse buffer zone
Rationale and focus of visit
Verification of implementation of environmental protection measures, riparian buffer requirements and harvesting restrictions.
Description of audit activity
Reviewed harvesting permits Nos. 500001134600 and 50001134607, verified implementation of watercourse protection measures, buffer zone restrictions and

5.5 Describe audit sampling methodology used

Sampling included review of all input purchase documentation and feedstock origin and classification, all output sales documentation cross-checked with the transactions in DTS, review of all recorded data related to energy and transport communicated in the SAR, and sampling of storage with site visit to supplier sawmill (own mill) and pellet production. Relevant documents and records were sampled, as well as personal interviewed. Sampling was done randomly when checking invoices, measurement records, fuel consumption reports, installation meters and records etc. Calculation methods were checked systematically. Cross checking was also used as a method of verification.

5.6 CB stakeholder engagement

☐ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

Economic, ecological and social SH groups were engaged to the SH consultation. No feedback received.

5.7 Stakeholder feedback and response

☐ N/A – Certification Body stakeholder consultation not applicable for this evaluation

No feedback received

5.8 Main strengths and weaknesses of the management system and operations

There is proven competency and long experience of COC management in the Stora Enso divisional management, and at the local level in Imavere.

As the supply base contains only certified and controlled inputs, the SBP system for the mill and the pellet production is rather simple in terms of risk management and overall. The COC system and management functions well with recording of all data in a systematic and organised way.

During the audit the strengths of the company include the clear track of secondary feedstock inputs, the flows from receipt of inputs through the pellet production line to end-point including clear track and recording of all transporting and storage.

The audit did not identify any significant weaknesses.

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

The audit included a comprehensive evaluation of the Organisation's Supply Base Evaluation (SBE) and its implementation within the expanded certification scope. The assessment comprised a detailed review of the documented Supply Base Evaluation, Supply Base Report, Regional Risk Assessment implementation, Risk Management Plan, procurement procedures, legality verification processes, supplier approval system, harvesting documentation, field inspection records and traceability controls. Interviews were conducted with personnel responsible for forest management, procurement, sustainability, harvesting operations and quality management to verify understanding and practical implementation of the documented procedures. Field verification included visits to eight representative harvesting sites, the forestry procurement office, the Imavere production site and biomass logistics facilities, enabling verification of the implementation of Risk Management Measures under operational conditions. Sampled procurement files, harvesting permits, ownership documentation, environmental restrictions, supplier records and transport documentation were cross-checked to verify consistency between documented procedures and operational practice.
The Organisation has adopted the SBP-endorsed Revised Regional Risk Assessment for Estonia as the basis for its Supply Base Evaluation and has developed documented procedures to implement the prescribed Risk Management Measures. The audit confirmed that the SBE is integrated into the Organisation's procurement and legality verification processes and that field verification forms part of the control system. The evaluation demonstrated that the Organisation applies a systematic approach to legality verification, environmental screening, supplier qualification and traceability before accepting primary feedstock into the certified supply chain.
The current definition of the Supply Base was considered appropriate for the expanded certification scope. The Supply Base is limited to Estonia and reflects the Organisation's actual sourcing model, including primary feedstock procured from RMK, private forest owners and private organisations, together with processing residues generated within the integrated Imavere production complex. The defined scope appropriately reflects the Organisation's management system, procurement structure and operational control over feedstock sourcing and traceability.
The overall robustness of the Supply Base Evaluation was assessed as **generally effective**, with a structured and risk-based management system supported by documented procedures and operational controls. However, several aspects of the newly expanded scope were still being implemented at the time of the audit. Minor nonconformities were identified relating primarily to completion of the Supply Base documentation, stakeholder engagement records, Supply Base Verifiers and implementation of the expanded SBP mass balance system. These findings relate to the maturity and completeness of the newly established SBE system rather than to deficiencies in the overall design of the Supply Base or its risk assessment methodology. Subject to satisfactory closure of the identified nonconformities, the adopted Supply Base definition and the overall SBE framework are considered suitable for the Organisation's sourcing activities and intended SBP certification scope.

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

All feedstock inputs to the pellet production is processing residues from own main sawmill production. Evaluation activities included:

- Interview of sawmill representatives.
- Inspection of feedstock inputs and transport to the pellet production.
- Review of correct feedstock classification.

5.11 Summary of evaluation activities for chain of custody system per Standard 4

The audit included verification of the Organisation's processing residue feedstock in accordance with SBP Standard 2 and the applicable SBP EU RED Bridging requirements. The evaluation confirmed that wood pellets are produced exclusively from processing residues generated within the integrated Imavere production complex, including sawdust, wood chips, shavings and offcuts originating from the sawmill, component factory and glulam beam production. No post-consumer feedstock is included within the certified scope.
The evaluation comprised review of production records, material flow documentation, feedstock classifications, traceability records, mass balance calculations, SAR data, production reports, sales documentation and supporting accounting records. The audit verified that processing residues originate from controlled production processes and that the origin of the underlying roundwood remains traceable through the Organisation's Chain of Custody system and procurement controls. The generation, storage, internal transfer and utilisation of processing residues were verified during the site inspection of the integrated production facilities.
For the EU RED Bridging requirements, the audit confirmed that processing residues are correctly classified in accordance with the applicable feedstock definitions and that the Organisation maintains supporting evidence for greenhouse gas reporting, feedstock origin, production volumes and downstream supply chain information. Sampling confirmed consistency between production records, SAR information and supporting operational records.
Based on the evidence reviewed, the Organisation has established effective controls for the identification, traceability and utilisation of processing residues within the integrated production process. No post-consumer feedstock is received, processed or sold under the certified scope. The processing residue verification system was found to be appropriate for the Organisation's operations and capable of supporting the applicable SBP and EU RED Bridging requirements. The identified nonconformities related to the expanded primary feedstock scope do not affect the classification or traceability of processing residues generated within the Imavere production process.

5.12 Summary of evaluation activities for collection and communication of data per Standard 5

The audit included evaluation of the Organisation's processes for the collection, calculation, verification and communication of energy, greenhouse gas and supply chain data in accordance with SBP Standard 5 and Instruction Document 5E. The assessment comprised review of the SBP Audit Report (SAR), supporting calculation files, production records, energy consumption records, transport data, feedstock information, conversion factors, moisture content measurements, inventory records and sales documentation. Interviews were conducted with personnel responsible for sustainability reporting, production, quality management and biomass accounting to verify data sources, calculation methodologies and internal verification procedures.

Particular attention was given to the collection of energy consumption data associated with pellet production, including electricity consumption, biomass fuel use, production volumes, feedstock categories, transport distances and supporting operational records. The audit verified that the reported data are primarily derived from production management systems, calibrated process measurements, utility metering and operational records generated during routine production activities. Reported feedstock quantities, production volumes and energy consumption were cross-checked against production records, inventory data and supporting accounting documentation to verify internal consistency.

The Organisation demonstrated a structured process for compiling the information required for the SAR. The calculation methodology, supporting assumptions and data sources were documented and understood by the responsible personnel. Sampling performed during the audit confirmed that the reported energy and production data were generally complete, internally consistent and supported by objective evidence. No material

discrepancies were identified between the reviewed operational records and the data reported in the SAR.

The audit concluded that the Organisation has established an adequate system for the collection and communication of data required under SBP Standard 5. The process is supported by documented responsibilities, routine operational measurements and internal verification prior to reporting. The quality of the data reviewed was considered sufficient to support the reported greenhouse gas calculations and SBP sustainability information. Minor improvements remain associated with the implementation of the expanded forestry scope, including future integration of the additional primary feedstock activities into the overall SBP reporting framework where applicable, but these did not materially affect the completeness or accuracy of the reviewed Standard 5 data for the Imavere pellet production activities.

Since the scope of the SBP system is rather limited and as the feedstock originates exclusively from the own processing residues, the GHG profiling data can be obtained through a quite simple routine.

The baseline and general procedures are in line with the Document 5E requirements and procedures. The BP has maintained data for the SAR. All data are based on own measurements, recordings and calculations or reports from suppliers and contractors.

5.13 Summary of audit findings for competency of involved personnel

The Supply Base Evaluation (SBE) was **developed and implemented internally** by Stora Enso Eesti AS as part of the organisation's integrated SBP management system. The development and implementation of the SBE involved personnel responsible for sustainability, forest management, procurement and quality management, supported where necessary by corporate procedures and external consultancy during the initial implementation phase.

The audit included interviews with personnel responsible for the design, implementation and operation of the SBP management system, including representatives responsible for sustainability management, forest procurement, forest operations, harvesting management, terminal operations and quality management. The interviews demonstrated a good understanding of the Organisation's sourcing model, legality verification processes, implementation of the Estonian Regional Risk Assessment, Risk Management Measures, feedstock categorisation, Chain of Custody and operational controls. Personnel were able to explain their responsibilities, the practical implementation of procurement controls and the interfaces between forestry operations, production and SBP reporting.

The Organisation's personnel demonstrated an appropriate level of knowledge of the applicable SBP requirements for their respective responsibilities. Staff responsible for forestry operations showed a sound understanding of legality verification, supplier approval, harvesting controls, implementation of environmental restrictions and field verification activities. Personnel responsible for the Imavere production site demonstrated good knowledge of Chain of Custody, processing residue management, material traceability, mass balance principles, SBP claims and Standard 5 reporting requirements. The interviews confirmed that responsibilities for SBP implementation are clearly assigned within the management system and supported through documented procedures and periodic training.

The personnel involved have substantial practical experience in forestry operations, timber procurement, wood processing and certified Chain of Custody systems, including FSC and PEFC certification. The expanded SBP scope introducing primary feedstock sourcing and Supply Base Evaluation is relatively new for the Organisation,

and some implementation activities—including completion of Supply Base documentation, stakeholder engagement records and the expanded mass balance system—were still being finalised at the time of the audit. Nevertheless, the competency of the key personnel responsible for implementing the SBP management and control systems was considered sufficient to support the Organisation's certification scope. The identified nonconformities relate to the maturity and completeness of the newly expanded management system rather than to deficiencies in personnel competence.

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☐ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

The Organisation's primary feedstock Supply Base is limited to Estonia. For SBP purposes, Stora Enso Eesti AS has adopted the **SBP-endorsed Revised Regional Risk Assessment for Estonia, version 2.0**, as the basis for its Supply Base Evaluation. The Organisation's internal risk management procedure also incorporates relevant FSC and PEFC due diligence requirements and the **SBP RED III Level A Risk Assessment for Estonian forest feedstock**.

Under the SBP Revised RRA, specified risks are identified for Indicators **2.1.1, 2.1.2 and 2.1.3**, relating principally to mapped and unmapped Woodland Key Habitats, Natura 2000 forest habitats, identification and protection of biodiversity values, and Indicator **3.2.3**, relating to forest areas with combined high-carbon-stock and high-conservation-value attributes. For the EU RED scope, the Level A assessment identifies risks concerning the sourcing of **stumps and roots; primary and old-growth forests; high-conservation-value forests; heathlands; and biomass from peatland drained after January 2008**.

Risk mitigation is integrated into supplier approval, harvesting-rights procurement, origin verification, operational planning, material receipt and field-audit processes. New suppliers are subject to background checks, verification of ownership and harvesting rights, an initial field inspection and a four-month probationary period with periodic origin checks. Each delivery is required to remain traceable to the forest source through cadastral information, harvesting permits, contracts and waybills, and significant discrepancies between permitted and received volumes trigger field verification.

Before purchase and again during material receipt, sourcing areas are screened using the Forest Registry, protected-area and Natura 2000 information, registered and potential Woodland Key Habitat information, cultural-heritage restrictions and the Vaheladu verification system. Feedstock from registered or potential Woodland Key Habitats is excluded unless a qualified WKH expert confirms in writing that the relevant values are absent. Where available information indicates a possible unmapped biodiversity or HCV risk, sourcing is permitted only following written verification by an appropriately qualified independent expert.

The Organisation applies direct exclusion measures for material originating from prohibited or unsuitable areas. This includes feedstock from Woodland Key Habitats, unmapped WKH areas, Natura 2000 forest habitats, primary or old-growth forests, heathlands, stumps and roots, and peatland affected by drainage established after January 2008. Where only part of a property is affected by an exclusion area, material may be accepted from the unaffected portion only where segregation, harvesting boundaries and origin are demonstrated by the purchase documentation and a documented field inspection.

The effectiveness of mitigation is monitored through DDS and biodiversity audits, random field inspections prioritising specified-risk areas, post-harvest checks and audits of purchased timber sites. Non-compliant or unverifiable material is rejected or returned; deliberate false origin information results in immediate termination of the supplier relationship, blacklisting and suspension of purchasing. The Forest Baltic CoC Handbook additionally requires periodic wood-origin audits, supplier validation, verification of certification claims, and exclusion of material where required mitigation has not been completed.

The audit tested the practical implementation of the risk controls through interviews, procurement-file review, database and permit checks, and visits to eight harvesting sites. The sample included sites with protected-species restrictions, riparian buffer requirements, invasive-species controls and routine harvesting conditions. The field evidence demonstrated that site-specific restrictions were communicated through the harvesting documentation and considered in operational planning.

Overall, the risk assessment framework and operational mitigation system were considered appropriately designed for the Estonian Supply Base.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Estonia
Area/Sub-Scope
N/A
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.
Specified risk description
Biodiversity values (Woodland Key Habitats, Natura 2000 habitats and other significant biodiversity values) may not be adequately identified before harvesting.
Detailed description of a mitigation measure
All harvesting sites are screened prior to procurement using the Forest Registry, Natura 2000 information, protected area databases, VEP/WKH databases and Vaheladu. Harvesting rights are approved only after legality and environmental verification. Where uncertainty exists, field inspection and, where required, qualified expert assessment are undertaken before procurement. Feedstock originating from protected or excluded areas is rejected. Monitoring includes pre-purchase verification, field inspections by foresters, procurement approval, DDS audits, post-harvest audits and random field inspections. Procurement documentation and GIS/database checks are retained as objective evidence.
Detailed description of CB evaluation of mitigation measure and its conclusions
The CB verified implementation through interviews, review of procurement files, harvesting permits and field visits to eight harvesting sites. Operational controls were implemented; however, documentation of Supply Base Verifiers was incomplete for several Standard 1 indicators, resulting in a Minor NC under Standard 2 Clause 5.3 rather than a failure of the mitigation itself

Country
Estonia
Area/Sub-Scope
N/A
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.
Specified risk description
Biodiversity threats and impacts associated with unmapped Woodland Key Habitats and Natura 2000 habitats may not be sufficiently identified and evaluated.

Detailed description of a mitigation measure
Procurement procedures require database screening, review of protected habitats and environmental restrictions, and additional field verification where uncertainty exists. Procurement from potential WKH areas is prohibited unless a qualified assessor confirms that WKH characteristics are absent. Monitoring is undertaken through procurement review, field inspections, biodiversity audits and verification of environmental restrictions during harvesting planning and execution.
Detailed description of CB evaluation of mitigation measure and its conclusions
The CB confirmed that documented procedures require evaluation before procurement and that sampled sites demonstrated implementation. No evidence of procurement from prohibited habitats was identified.

Country
Estonia
Area/Sub-Scope
N/A
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.
Specified risk description
Biodiversity values associated with Woodland Key Habitats and Natura 2000 habitats may not be adequately protected during harvesting.
Detailed description of a mitigation measure
Harvesting instructions incorporate environmental restrictions, seasonal limitations, riparian buffer requirements, protected species measures and exclusion of protected habitats. Contractors receive harvesting instructions before operations commence Monitoring includes field supervision by forest managers, post-harvest inspections, biodiversity audits and verification of harvesting quality. Non-compliant sites are subject to corrective actions or rejection.
Detailed description of CB evaluation of mitigation measure and its conclusions
The CB observed implementation at sampled harvesting sites, including sites with protected species restrictions and watercourse buffer zones. Site-specific restrictions were reflected in harvesting documentation and operational planning. Mitigation measures were considered effectively implemented.

Country
Estonia
Area/Sub-Scope

N/A
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).
Specified risk description
Primary feedstock could originate from forest areas with combined attributes of High Carbon Stock and High Conservation Value.
Detailed description of a mitigation measure
Procurement procedures prohibit sourcing from excluded forest categories defined in the SBP RRA and RED risk assessment. Screening against protected area datasets, Natura 2000, WKH databases and environmental restrictions is performed before approval. High-risk situations require additional field verification and expert assessment where applicable. Monitoring includes procurement approval, GIS/database screening, field verification, harvesting audits, DDS audits and review of procurement records. Material from excluded areas is rejected.
Detailed description of CB evaluation of mitigation measure and its conclusions
The CB verified implementation through documentation review and field verification. Sampled harvesting records demonstrated application of environmental screening before procurement. No evidence of sourcing from excluded HCS/HCV forest areas was identified during the audit.