Supply Base Report:

ENERGIES RENOUVELABLES DES ARDENNES
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:	ENERGIES RENOUVELABLES DES ARDENNES
Producer address:	Z.I. Le Rouvrou 2, 6880 Bertrix, Belgium
SBP Certificate Code:	SBP-10-95
Geographic position:	49.883120, 5.275750
Primary contact:	Aurore Jacquet, +32 616 802 40, QERD@erda.be
Company website:	
Date report finalised:	24 Nov 2025
SBR reporting period from:	01 Oct 2024
SBR reporting period to:	30 Sep 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	08 Dec 2025
SBP Standard(s) used:	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
Feedstock origin (countries)	Belgium (Walloon and Flemish regions), France (all), Germany (all), Luxembourg (all)
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

ERDA, also known as Énergies Renouvelables Des Ardennes, is a Belgian company that plays a significant role in the renewable energy sector, particularly in the production of green energy from local wood sources. Founded in 2005, ERDA is primarily engaged in producing electricity, pellets, and compressed logs from forestry and sawmill residues. This sustainable approach is part of their commitment to reducing environmental impact. A key aspect of ERDA's operation is its cogeneration plant. This facility simultaneously produces heat and green electricity by burning wood residues. The heat is used for drying sawdust to make pellets, and the electricity generated is sufficient to power the neighboring town of over 10,000 inhabitants, showcasing ERDA's self-sufficiency in utilizing its own green energy. The company's approach to raw material sourcing and product manufacturing reflects a commitment to environmental stewardship and sustainability. ERDA operates on a short circuit principle, using resinous residues from nearby forests, ensuring product homogeneity and avoiding stock shortages. This local sourcing also aligns with the company's strategy to minimize its environmental footprint while maintaining a continuous flow of raw materials. Furthermore, ERDA is a subsidiary of Fruytier, a family-owned company since 1946 and one of the top 20 European softwood sawyers. Fruytier's expertise spans from sourcing raw materials from nearby forests to delivering finished products, thus having full control over the wood industry. This partnership and integration enhance the sustainability and efficiency of ERDA's operations. With a legal status as a company limited by shares and an establishment date of June 1, 2005, ERDA has shown significant growth and impact in the wood industry.

Products included in the scope of SBP Certification: *WB 2.1 Wood chips, WB 2.2 Sawdust, WB 2.3 Wood shavings, WB 2.4 Other residues from wood processing, WB 4.1 Roundwood*

Number of employees: *55*

Annual maximum production capacity (metric tonnes): *150000*

Number of direct feedstock suppliers: *30*

Approximate number of feedstock sub-suppliers: *3*

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

The organization has implemented PEFC physical separation systems with biomass (logs and wood chips) in the scope of their certificates. The process covers trade of biomass with physical possession. Valid PEFC system description and other documents exist. As a biomasss producer and end user, they buy low grade logs and wood chips at the gate of the installation and transfer to the cogeneration plant. Each load is registered and a mass balance is set up to track the feedstock.

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	Belgium
Area/Region	Walloon and Flemish regions

Exclusions	Brussels
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled 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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
Feedstocks from Belgium are all SBP-controlled or SBP-compliant, as they are PEFC certified or controlled. Therefore, conducting an SBE for this supply area is unnecessary.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	3.0688
Map(s) of the Supply Base area:	



Country	France
Area/Region	all
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled 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	Yes - Majority

retain, restock or encourage natural regeneration within 5 years of felling?	
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
Feedstocks from France are all SBP-controlled or SBP-compliant, as they are PEFC certified or controlled. Therefore, conducting an SBE for this supply area is unnecessary.	
Feedstock types included in SBE:	N/A
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):	54.9134
Map(s) of the Supply Base area:	



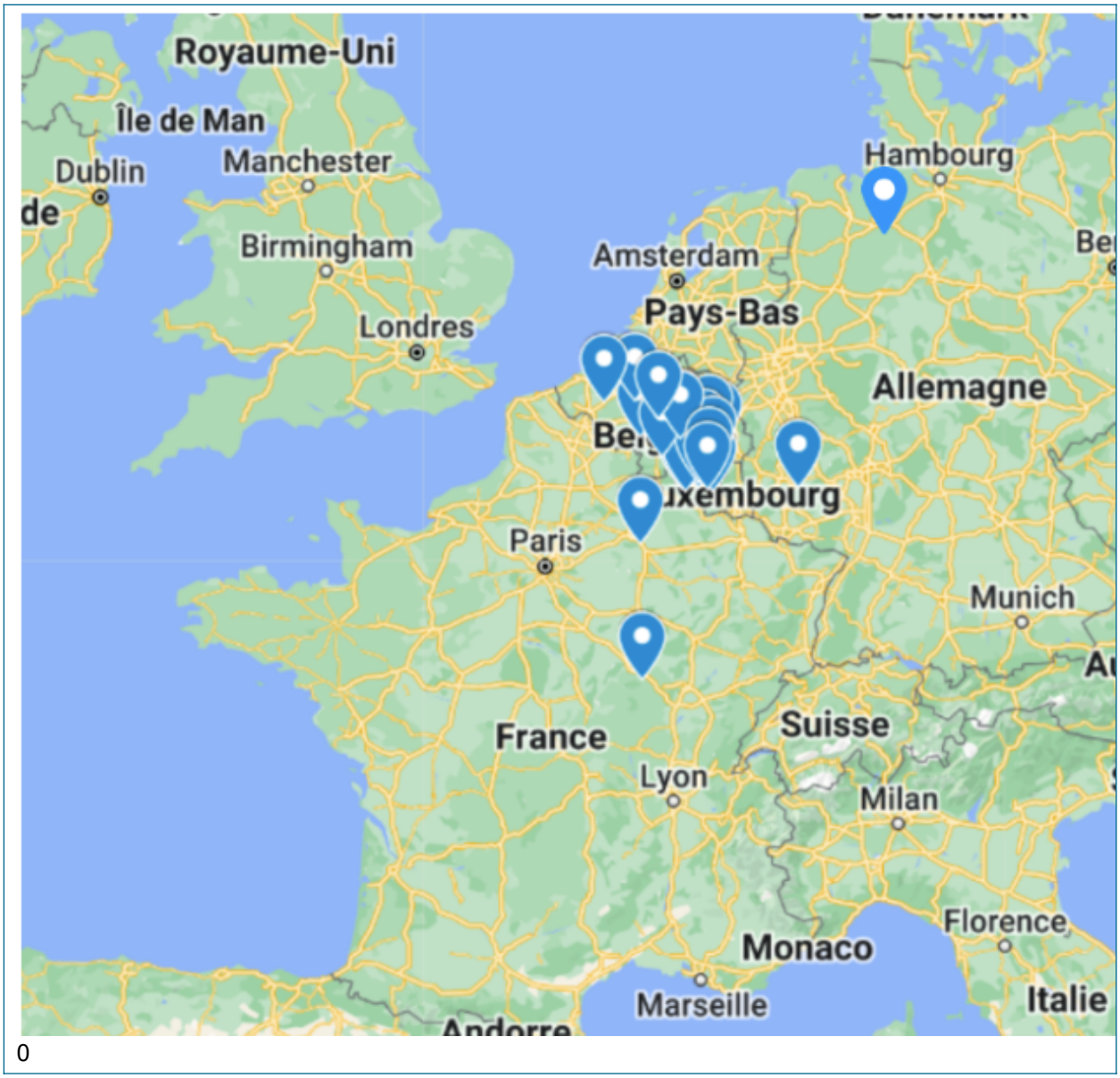
Country	Germany
Area/Region	all
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to	Yes - Majority

retain, restock or encourage natural regeneration within 5 years of felling?	
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
Feedstocks from Germany are all SBP-controlled or SBP-compliant, as they are PEFC certified or controlled. Therefore, conducting an SBE for this supply area is unnecessary.	
Feedstock types included in SBE:	N/A
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):	35.7588
Map(s) of the Supply Base area:	



Country	Luxembourg
Area/Region	all
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled 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	Yes - Majority

retain, restock or encourage natural regeneration within 5 years of felling?	
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
Feedstocks from Luxembourg are all SBP-controlled or SBP-compliant, as they are PEFC certified or controlled. Therefore, conducting an SBE for this supply area is unnecessary.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.2589
Map(s) of the Supply Base area:	


Royaume-Uni
Île de Man
Dublin
Manchester
Birmingham
Londres
Amsterdam
Pays-Bas
Hambourg
Allemagne
Paris
Munich
France
Suisse
Lyon
Milan
Florence
Monaco
Marseille
Italie
0

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:**

Picea abies	Norway spruce
Pseudotsuga menziesii	Douglas fir
Quercus petraea	Sessile oak
Quercus robur	Pedunculate oak
Fagus sylvatica	European beech
Fraxinus excelsior	European ash
Larix spp	Larch
Betula pendula	Silver birch
Tilia cordata	Small-leaved lime
Abies alba	European silver fi
Pinus pinaster	Maritime pine
Carpinus betulus	European hornbeam

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: Forest harvesting may occur due to pests or diseases, or as a preventative strategy against such threats. The proportion of harvest due to these factors varies, but is a notable part of the overall feedstock. For instance, sanitary cuttings in response to spruce bark beetle infestations have made up to 30% of the total, although this is expected to decline. The impact of pests like pine beetles differs yearly and regionally.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 15.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 85.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 1.00

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 (%):** 5.00

j. **Select forest type(s) where the primary feedstock was sourced from:** Mix of The Above

k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Mix of the above

l. **Volume of primary feedstock from primary forest:** 0

m. **Volume of processing residues feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Chips, Sawdust, Offcuts

n. **Share of SBP-recognised system claim for processing residues:**

100.00 % PEFC

o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: Chips, Sawdust, Offcuts

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):** 100000000.00 tonnes

Explanation: All of the feedstock will be EU RED certified.

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

3.2 Conflicts with applicable national and sub-national legislation

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.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 24 Oct 2025

Biomass Producer's stakeholder engagement end date: 23 Nov 2025

Total number of stakeholders contacted: 30

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

As part of the stakeholder consultation process, the RED SBE document, along with a link to the SBP standards, was emailed to 30 regional stakeholders. They were given a 30-day period to submit their responses or comments. The consultation, launched before the audit, took place from October 24 to November 23, 2025. To ensure accessibility and inclusiveness, stakeholders were contacted via emails written in both French and English.

4.2 Response to stakeholder comments

Stakeholder description: N/A

Stakeholder comment: The responses during the consultation did not indicate any issues with the EU RED SBE.

Response to the stakeholder: No modifications to the EU RED SBE were therefore applied.

5 Report updates and approval

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

Adaptation to REDIII and removal of agricultural TOFs from the supply base.

Name	Aurore Jacquet
Title	Management representative
Date of report approval	24 Nov 2025

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Belgium
Area	Walloon and Flemish regions
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	**For legality in Wallonia, level A of the REDII indicated a low risk, so we will consider that this risk remains low.The text below concerns only Level B for Flanders.** In 2020, Belgium's forests covered 6,893 km², representing 22.76% of the country's land area. The majority of this forested land—77.2%—is located in Wallonia, while Flanders accounts for 22.6%. Beyond these forests, approximately 360 km² are classified as “other wooded areas,” with around 89% situated in Wallonia. Elements such as roadside or canal-side trees, green spaces in urban parks, and private gardens do not meet Belgium’s criteria for forest classification. In compliance with Regulation 995/2010 and related forestry legislation, Belgium has established a robust identification system for forest products, ensuring full traceability from harvest to final consumer. The European Union Timber Regulation (EUTR) is actively enforced in Belgium, with landowners and wood-harvesting companies serving as the primary entities introducing timber to the European market. Forest management policies in Belgium fall under the jurisdiction of regional authorities, who oversee their implementation. Legal frameworks supporting responsible wood harvesting are in place and actively enforced. According to the FSC CW CNRA (2017) working group, substantial evidence—both from direct observation and public reports—demonstrates compliance with logging regulations. Each region mandates an authorization process for tree harvesting, backed by effective monitoring mechanisms. Available data and expert consensus indicate that illegal logging is not a significant issue in Belgium, with minor infractions deemed negligible based on public reporting. Most public forest timber in Belgium is auctioned as “standing stock” by regional forest administrations, which exempts them from being classified as “operators” under the EUTR. The responsibility for EUTR compliance therefore falls on the companies selling the harvested wood.

	Belgium maintains a strong governance rating, as reflected in the World Bank Governance Index. In 2020, it scored 1.37 on "rule of law" (placing it in the top 88.94% of countries) and 1.48 on "control of corruption" (ranking in the top 89.90%). Similarly, Transparency International's Corruption Perceptions Index (CPI) awarded Belgium a score of 73 out of 100 in 2021, positioning it 18th out of 180 countries. The Federal Public Service oversees EUTR enforcement in Belgium. In collaboration with customs authorities, it inspects the timber trade and has the power to initiate legal proceedings against non-compliant companies. In 2017, following a Greenpeace complaint, the European Commission took action against Belgium for inadequate monitoring of wood imports under the EUTR. In alignment with current legislation, ERDA is PEFC-certified for its Chain of Custody and Due Diligence System, ensuring full traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, ensuring its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement guarantees transparency and legitimacy in ERDA's business relationships. Lastly, its rigorous invoicing system and the exclusive use of bank transfers for transactions attest to the legality and reliability of its forestry operations.
(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	**For Wallonia forest regeneration of harveseted areas, level A of the REDII indicated a low risk, so we will consider that this risk remains low.The text below concerns only Level B for Flanders.** Belgium stands out for the ecological health of its forests, which are both robust and steadily improving. Key species such as the wolf, lynx, black woodpecker, and honey buzzard are thriving, signaling the resilience of these ecosystems. Aware of climate change's impact, national and regional administrations have prioritized the development of adaptive and resilient forests. However, challenges persist: increased vulnerability to pests, flooding, and erosion necessitates targeted action. Nevertheless, the absence of major natural disturbances underscores the vitality of Belgian forests. In Flanders, reforestation is legally mandated when trees are cut, as stipulated by the 1990 Forest Decree. This policy requires either on-site replanting or compensation through reforestation elsewhere, with financial alternatives occasionally used to fund new forest projects. Tree felling permits must include specific reforestation plans, though

	exemptions exist for certain small plots. The government ensures compliance through monitoring, with penalties for violations. To support climate and biodiversity goals, Flanders aims to expand forest cover by 4,000 hectares by 2030. However, the system has faced criticism for sometimes prioritizing financial compensation over physical replanting. According to the Belgian Wood Confederation (Hout Info Bois) and INBO report, Flanders' forest area remained relatively stable between 1999 and 2019. While forest composition has evolved—oak gaining ground over poplar—the overall volume of standing timber has increased as trees grow larger. Consequently, forest diversity has improved, with a greater share of broadleaf species. Over the past two decades, Flemish forest management has maintained a stable productive forest area, balancing timber harvesting with replanting and natural regeneration. https://www.confederationbois.be/evolution-foret-en-flandre/ https://purews.inbo.be/ws/portalfiles/portal/781073/Vandekerkhove_2013_integrate_country_report_Belgium.pdf FAOSTAT data indicates that carbon storage in Belgium's forest biomass rose from 66.7 million tons in 2009 to 71.8 million tons in 2020—an increase of 7.6% despite only a 0.25% expansion in forest area. Although faster tree growth, driven by rising atmospheric CO_2, has contributed to this trend, climate change also presents risks. In Wallonia, the volume of wood authorized for logging is nearing its limit, highlighting the need for careful resource management. To sustain long-term carbon sequestration, strengthening forests' adaptability to climate effects remains essential. National and regional authorities have explored this issue over the years, leading to effective measures. The obligation to reforest after logging is a crucial safeguard for maintaining forest resources and their carbon storage capacity. Belgium's seventh national communication and third biennial report on climate change, submitted in December 2017 under the United Nations Framework Convention on Climate Change, confirm the country's forests as a significant carbon reservoir. According to Global Forest Watch, between 2001 and 2021, Belgian forests emitted an average of 2.64 Mt CO_2e per year while capturing 5.64 Mt CO_2e. Since 2016, FAOSTAT has consistently recorded a positive net CO_2 balance for Belgian forests. In alignment with current legislation, ERDA is PEFC-certified for its Chain of Custody and Due Diligence System, ensuring full traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, ensuring its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement guarantees transparency and legitimacy in ERDA's business relationships. Lastly, its rigorous invoicing system and the exclusive use of bank transfers for transactions attest to the legality and reliability of its forestry operations.
(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	**For the protection of areas designated for nature protection in Wallonia, level A of the REDII indicated a low risk, so we will consider that this risk remains low. We make an addition for :** Heatlands (Hautes Fagnes, Belgium) : Classified as nature reserves, these areas are subject to strict protection to preserve their remarkable biodiversity. All forestry activities are prohibited there. Parcels Classified as Permanent Grasslands After 2008 : The conversion of these grasslands into forest is theoretically permitted in Wallonia, but only outside Natura 2000 sites. Nevertheless, this process remains complex, requiring navigation through numerous legal frameworks, obtaining various authorizations, and adhering to strict environmental regulations. The main obstacles are as follows: • Natura 2000 Sites: Any destruction of permanent grasslands within these sites is strictly prohibited, constituting a major barrier. • Town planning permit (CoDT): A afforestation permit is required whenever the planting density exceeds 100 plants/hectare in an agricultural zone, as this equates to a change in land use. • Permit for Modification of Ground Relief: Any significant intervention on the land (earthworks, drainage, etc.) requires a specific permit. • Environmental Impact Assessment (EIA): For large-scale projects, an EIA is often required, making the procedure more cumbersome with additional costs, increased complexity, and mandatory public consultation. Although regional and provincial reforestation aids exist, the economic profitability of such a conversion is highly limited. Furthermore, while technically possible, a permit application would have little chance of success given the biodiversity loss that would be linked to the destruction of the permanent grassland. Wetlands & Peatlands: Generally classified as nature reserves or recognized as zones of great biological interest, these environments are protected for their crucial role in carbon storage and the conservation of particularly fragile ecosystems. **The text below concerns only Level B for Flanders.** The protection of Natura 2000 areas, as well as safeguarded forests, peatlands, and wetlands in Flanders, follows a complex approach aimed at preserving biodiversity and maintaining the integrity of these vital

	ecosystems. This strategy is based on targeted measures tailored to each site's specific characteristics, ensuring a delicate balance between natural processes and human activities, such as forestry or peat extraction. For each Natura 2000 area, a dedicated management plan is established to safeguard endangered habitats and species. Aligned with the EU Habitats and Birds Directives, these plans outline permitted activities and the conditions under which they can be conducted. They set precise conservation objectives adapted to the ecological requirements of local flora and fauna, providing each site with customized protection goals. Far from being static documents, these management plans serve as evolving frameworks, regularly updated based on monitoring data. This adaptability allows for adjustments in response to ecological changes and the potential impacts of economic activities like timber harvesting or peat extraction. In certain cases, strictly regulated small-scale operations may be permitted, provided they do not compromise biodiversity and adhere to the site's ecological requirements. A fundamental aspect of resource extraction in these protected areas is strict adherence to sustainability criteria. European and national regulations require that such activities do not degrade the ecosystems involved. Any project or activity with potential environmental impact undergoes an "appropriate assessment" to determine its compatibility with conservation objectives and to identify necessary mitigation measures. For forestry, for instance, only selective logging is authorized, often with the aim of restoring natural habitats by promoting the growth of native plant species or creating favorable conditions for threatened wildlife. Peat extraction, on the other hand, is generally highly restricted due to the ecological sensitivity of peatlands, which play a crucial role in carbon sequestration and water retention and are extremely difficult to restore once disturbed. Strict monitoring mechanisms ensure continuous oversight of the state of habitats and species in protected areas across Flanders, assessing the effectiveness of management plans. The results of these evaluations are regularly reported to the European Commission, which oversees compliance with Natura 2000 objectives. If assessments reveal that conservation targets are not being met or that detrimental effects are emerging, corrective measures are promptly implemented to mitigate damage and support ecosystem resilience. Beyond management plans and sustainability standards, legal frameworks provide robust protection against activities that could harm biodiversity. In Flanders, Natura 2000 areas are governed by both national and European regulations, imposing penalties for violations such as unauthorized logging or material extraction. This legal safeguard ensures that conservation and restoration efforts remain resilient against economic pressures. In alignment with current legislation, ERDA is PEFC-certified for its Chain of Custody and Due Diligence System, ensuring full traceability

	and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, ensuring its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement guarantees transparency and legitimacy in ERDA's business relationships. Lastly, its rigorous invoicing system and the exclusive use of bank transfers for transactions attest to the legality and reliability of its forestry operations. Heathlands (High Fens, Belgium): As nature reserves, these areas are under strict protection, and any forestry activity, including biomass harvesting, is prohibited. This is due to their remarkable biodiversity, which requires the highest level of preservation. Parcels classified as permanent grassland after 2008: The conversion of these grasslands to forest is theoretically permitted in Flanders, but only outside Natura 2000 sites. Furthermore, this process is complex, requiring compliance with numerous legal frameworks, various permits, and strict environmental regulations. Any destruction of permanent grassland is strictly prohibited in Natura 2000 sites. Flanders also imposes strict conservation rules, including a "ban on the conversion of permanent grasslands" at the farm level if the ratio of permanent grassland to agricultural area exceeds a certain threshold. Although subsidies for afforestation and reforestation exist, conversion projects may struggle to obtain necessary permits, especially if they result in significant biodiversity loss. Permit applications for converting permanent grassland would have little chance of success due to the biodiversity loss caused by destroying permanent grassland. Wetlands & Peatlands: Generally classified as nature reserves or recognized as areas of great biological interest, these environments are protected for their crucial role in carbon storage and the conservation of particularly fragile ecosystems. This protection implies restrictions on activities such as biomass harvesting that could degrade their ecological value. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	**For the protection of soil in Wallonia, level A of the REDII indicated a low risk, so we will consider that this risk remains low. We make an addition for :** Wallonia's legal framework for forests prioritizes long-term ecosystem protection and sustainable management. This approach integrates economic, ecological, and social dimensions, emphasizing forest health, biodiversity, soil and water protection, and climate resilience. Management is based on mixed, multi-aged forests, supported by a permanent forest resource inventory (article 8 of the wallon forest code) and a five-year forest research plan (article 7 of the wallon forest code) for rigorous scientific monitoring. Harvesting of stumps and roots: the Walloon forest code does not explicitly mention the prohibition of stump and root harvesting. However, the general principles of sustainable management and the emphasis on soil and water protection (as outlined in the code) suggest an implicit discouragement of practices that could degrade soil quality. Degradation of primary forests: Wallonia has no primary forests, and those still existing in Europe, such as in Białowieża, Poland, receive the highest level of protection due to being untouched by significant human intervention. Degradation of old-growth forests: Wallonia also lacks ancient forests, effectively precluding any biomass exploitation from such areas. Conversion into plantation forests: While not explicitly stated as prohibited, the code's focus on mixed, multi-aged forests and the promotion of biodiversity conservation implicitly discourage conversion to single-species plantation forests. **The text below concerns only Level B for Flanders.** The degradation of primary forests is protected by strict prohibitions as they are untouched by significant human intervention and enjoy the highest level of protection. Flanders, however, has no primary forests. The flemish forestry code does not explicitly define what constitutes "old The Flemish Forest Decree establishes a structured framework for sustainable forest management, prioritizing biodiversity conservation, soil protection, and ecological resilience. It ensures that forests are managed in a way that harmonizes ecological, economic, and recreational functions. Each forest must adhere to an approved management plan outlining conservation measures to sustain biodiversity and preserve soil integrity. In ecologically sensitive areas, such as the Flemish Ecological Network and designated nature reserves, stricter regulations safeguard natural habitats and maintain ecosystem balance. According to Article 96 of the Decreet Bosdecreet (25/06/2009 - ...), any significant alterations or damage to the soil, litter layer, herbaceous vegetation, or tree cover are strictly prohibited unless explicitly

	authorized by the Agency for Nature and Forests or permitted under an approved management plan. This regulation highlights the critical importance of preserving forest ecosystems in their natural state, preventing human activities from disrupting soil composition and ecological processes. To further protect forest soils, the decree limits the use of heavy machinery, particularly in erosion-prone areas such as slopes, where maintaining root structures and organic layers is essential. Additionally, forest management practices promote the retention of organic residues, such as fallen branches and deadwood, to enhance soil nutrients, support biodiversity, and sustain natural decomposition cycles. These materials create vital habitats for fungi, insects, and microorganisms, fostering a thriving and resilient forest ecosystem. In alignment with current legislation, ERDA is PEFC-certified for its Chain of Custody and Due Diligence System, ensuring full traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, ensuring its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement guarantees transparency and legitimacy in ERDA's business relationships. Lastly, its rigorous invoicing system and the exclusive use of bank transfers for transactions attest to the legality and reliability of its forestry operations. Harvesting of stumps and roots, including their degradation, is implicitly prohibited in public forests under article 20, point 2 of the flemish forestry code, which bans digging or extracting soil or subsoil materials. This measure aims to protect ecosystems and their ecological functions. The degradation of primary forests is protected by strict prohibitions as they are untouched by significant human intervention and enjoy the highest level of protection. Flanders, however, has no primary forests. The flemish forestry code does not explicitly define what constitutes "old-growth forests" in the context of the region but broadly protects existing forest cover. Article 90bis, paragraph 1, prohibits deforestation except in specific cases and with an environmental permit, and Article 90ter, paragraph 6, specifically prohibits the deforestation of identified vulnerable and valuable forests, preventing their conversion into plantation forests. Harvesting on vulnerable soils is protected by Article 20, point 3, which prohibits any works not included in the management plan that alter soil fertility. This also concerns the protection of vulnerable soils. The flemish forestry code does not explicitly state maximum thresholds for large clear-cuts. However, Article 9, paragraph 2, for private forests, and Article 50 for public forests, require that any excess in felling volume set out in the management plan must be offset by lower felling volumes,

	suggesting a mechanism for controlling overall felling intensity. Regarding deadwood extraction, Article 20, point 1, in public forests, prohibits the removal of plants or plant parts without authorization. While no precise figures for retention thresholds are provided, this prohibition, along with general provisions on the forest's ecological function in Chapter II, Section IV (Articles 18 to 21), including the ban on pesticide use and the limitation of fertilizer use, and the prohibition of works altering vegetation and native organisms, suggests an intention to maintain biodiversity and natural habitats that would benefit from deadwood retention. Harvesting is carried out in compliance with requirements to use logging systems that minimize adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats. While the flemish forestry code does not explicitly state how soil compaction is minimized, Article 64 empowers the Flemish Government to establish detailed rules on preventing damage during forest exploitation. It also mentions the protection of soil fertility, water balance, and vegetation, implicitly contributing to the reduction of soil compaction. Furthermore, the general provisions on the forest's ecological function in Chapter II, Section IV (Articles 18 to 21), which include the prohibition of works altering vegetation and native organisms, the ban on pesticide use, the limitation of fertilizer use, and the ban on eradicating, moving or capturing animals, or disturbing their young, eggs, nests or shelters, all contribute to minimizing adverse impacts on biodiversity features and habitats. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	**For Wallonia maintaining or improving the long-term production capacity of the forest, level A of the REDII indicated a low risk, so we will consider that this risk remains low.** **The text below concerns only Level B for Flanders.** Belgium's forests exhibit a distinctive growth pattern, outpacing those of northern France and the Netherlands while trailing behind Germany. This variation stems from advanced forest management practices and the distribution of forest ages. However, growth rates may be nearing their peak due to climate change challenges, including extreme weather, pest infestations, and wildfires. Rising atmospheric CO_2 levels have contributed to forest growth, but this advantage is tempered by climate variability, with droughts, excessive rainfall, and temperature fluctuations posing significant risks. Pest

	outbreaks have inflicted considerable damage in certain areas, prompting efforts to enhance forest resilience. Key strategies include introducing climate-resistant tree species, prioritizing native broadleaved varieties, and improving soil health and water resource management. These initiatives are reinforced by regulatory and financial incentives, ensuring a robust response to climate-related threats. Belgium's regions—Flanders and Wallonia—conduct independent forest inventories using distinct methodologies. These assessments are crucial for monitoring forest conditions and guiding policy decisions. The Regional Forest Acts regulate harvesting to prevent overexploitation, ensuring long-term forest productivity and economic viability. Wallonia, home to the majority of Belgium's forests, has maintained continuous inventories since 1994, recording timber volumes exceeding 113 million m^3—a 5% increase since the last evaluation. Public forests generally balance growth and harvesting rates, whereas private forests, particularly coniferous ones, tend to have higher harvesting levels. A gradual shift is underway, favoring a transition from coniferous to broadleaved and mixed forests. Flanders is also moving away from single-species coniferous stands in favor of more diverse, mixed-age forests. Between 1997–1999 and 2009–2019, over 12,180 hectares underwent this transformation. Public forests in Flanders show stronger growth compared to private forests, with a notable rise in average timber volume per hectare. Approximately 70% of the annual growth is harvested sustainably, though less than twothirds of private forests are utilized. Scots pine remains a dominant species, with its volume increasing alongside greater diversity in tree diameters and vegetation layers. Belgium's roundwood production grew by 5–15% between 2008 and 2020, excluding coniferous pulpwood. Fuelwood production, primarily sourced from broadleaved species, rose by 29% over the same period, reflecting a growing interest in renewable energy. Belgium's forest management prioritizes sustainability, balancing biodiversity conservation, controlled harvesting, and climate adaptation. Through comprehensive monitoring, diverse forestry practices, and proactive strategies, the country ensures that its forests remain a vital ecological and economic resource. In alignment with current legislation, ERDA is PEFC-certified for its Chain of Custody and Due Diligence System, ensuring full traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, ensuring its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement guarantees transparency and legitimacy in ERDA's business relationships. Lastly, its rigorous invoicing system and the exclusive use of bank transfers for transactions attest to the legality and reliability of its forestry operations.
(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	**For Wallonia** Heatlands (Hautes Fagnes, Belgium) : Classified as nature reserves, these areas are subject to strict protection to preserve their remarkable biodiversity. All forestry activities are prohibited there. Primary Forests: Wallonia has no primary forests; the only one still existing in Europe is located in Białowieża, Poland. Undisturbed by any significant human intervention, these forests benefit from the highest level of protection. Ancient Forests: This type of forest is not yet defined in Wallonia. Parcels Classified as Permanent Grasslands After 2008 : The conversion of these grasslands into forest is theoretically permitted in Wallonia, but only outside Natura 2000 sites. Nevertheless, this process remains complex, requiring navigation through numerous legal frameworks, obtaining various authorizations, and adhering to strict environmental regulations. The main obstacles are as follows: - Natura 2000 Sites: Any destruction of permanent grasslands within these sites is strictly prohibited, constituting a major barrier. - Town planning permit (CoDT): A afforestation permit is required whenever the planting density exceeds 100 plants/hectare in an agricultural zone, as this equates to a change in land use. - Permit for Modification of Ground Relief: Any significant intervention on the land (earthworks, drainage, etc.) requires a specific permit. - Environmental Impact Assessment (EIA): For large-scale projects, an EIA is often required, making the procedure more cumbersome with additional costs, increased complexity, and mandatory public consultation. Although regional and provincial reforestation aids exist, the economic profitability of such a conversion is highly limited. Furthermore, while technically possible, a permit application would have little chance of success given the biodiversity loss that would be linked to the destruction of the permanent grassland. High carbon areas in 2008 - Peatlands: Generally classified as nature reserves or recognized as zones of great biological interest, these environments are protected for their crucial role in carbon storage and the conservation of particularly fragile ecosystems. **For Flanders** Heathlands (High Fens, Belgium): As nature reserves, these areas are under strict protection, and any forestry activity, including biomass harvesting, is prohibited. This is due

	to their remarkable biodiversity, which requires the highest level of preservation. Primary Forests: While Flanders has no primary forests (the only remaining one in Europe is in Białowieża, Poland), these forests are untouched by significant human intervention and enjoy the highest level of protection, which would implicitly prohibit biomass exploitation. Ancient Forests: This type of forest is not yet defined in Flanders. Parcels classified as permanent grassland after 2008: The conversion of these grasslands to forest is theoretically permitted in Flanders, but only outside Natura 2000 sites. Furthermore, this process is complex, requiring compliance with numerous legal frameworks, various permits, and strict environmental regulations. Any destruction of permanent grassland is strictly prohibited in Natura 2000 sites. Flanders also imposes strict conservation rules, including a "ban on the conversion of permanent grasslands" at the farm level if the ratio of permanent grassland to agricultural area exceeds a certain threshold. Although subsidies for afforestation and reforestation exist, conversion projects may struggle to obtain necessary permits, especially if they result in significant biodiversity loss. Permit applications for converting permanent grassland would have little chance of success due to the biodiversity loss caused by destroying permanent grassland. High carbon areas in 2008 - peatlands : Generally classified as nature reserves or recognized as areas of great biological interest, these environments are protected for their crucial role in carbon storage and the conservation of particularly fragile ecosystems. This protection implies restrictions on activities such as biomass harvesting that could degrade their ecological value. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**see above**
(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.	

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: *(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.*	
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	**see above**
(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. *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:* *(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).*	
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	**see above**
(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. *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:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (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	**see above**
(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	**see above**
(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	*Not applicable, requirement only applies to Level A*

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	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	France
Area	all
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	**For legality in France, level A of the REDII indicated a low risk, so we will consider that this risk remains low.**
(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	**For France forest regeneration of harveseted areas, level A of the REDII indicated a low risk, so we will consider that this risk remains low.**
(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	**For the protection of areas designated for nature protection in France, level A of the REDII indicated a low risk, so we will consider that this risk remains low. We make an addition for :** Grasslands : Any land covered by grass or other herbaceous forage for at least five consecutive years is considered permanent grassland, in accordance with Article D614-8 of the rural and maritime fishing Code. The maintenance of these grasslands is a key requirement of the common agricultural policy and falls under the conditionality of aid (GAEC 1). Any unauthorized or uncompensated conversion of permanent grassland may result in significant financial penalties on received subsidies. Even when conversion is possible, afforestation of non-forested land requires prior authorization, in accordance with Article L341-1 of the forestry code, particularly in municipalities subject to woodland control regulations. Obtaining this authorization is a complex process, often denied in the case of permanent grasslands due to their protected status. Heathlands : Their protection is less specifically addressed by dedicated laws compared to wetlands. They mainly benefit from indirect protection when included in broader natural area protection schemes. Some heathlands may be part of the Natura 2000 network if they host habitats or species of European interest. Prefectoral biotope protection Orders

	may also be issued to protect outstanding heathlands at the local level. Finally, coastal heathlands may fall under the provisions of the Coastal Law, which aims to protect remarkable coastal areas. Heathland protection thus largely depends on their recognition and integration into these existing regulatory frameworks, rather than on legislation specific to this ecosystem. Wetlands & peatlands : The protection of wetlands and peatlands is firmly rooted in law, primarily through the Environmental Code. Article L. 211-1 of the Environmental Code defines these environments and regulates their management to ensure a balanced use of water resources. Any activity likely to impact them is subject to prior authorization or declaration, in line with the "avoid, reduce, compensate" approach, and unauthorized destruction may result in severe criminal penalties (up to €75,000 in fines for individuals) and the obligation to restore the site. Peatlands also benefit from specific measures under BCAE2, which prohibits their extraction, burning, backfilling, and the creation of new drainage networks (DRAAF Nouvelle-Aquitaine). This protection is further strengthened by France's adherence to the Ramsar Convention and the implementation of National Action Plans (Ministry of Ecological Transition). Despite this robust legal framework, these environments remain threatened by land artificialization and intensive agricultural practices, leading to a worrying decline. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	**For the protection of soil in France, level A of the REDII indicated a low risk, so we will consider that this risk remains low. We make an addition for :** Primary & old-growth forests : The degradation of primary forests and old growth forests is protected by a strict legal framework aimed at ecological preservation, which makes wood extraction extremely restricted and regulated. Primary forests, almost non-existent in mainland France but present in overseas departments and regions, have

	a high protection status, often included in national parks where forest exploitation is prohibited. Old growth forests, defined by continuous tree cover for at least 200 years, are subject to sustainable management principles outlined in the forestry code, specifically Articles L. 121-1, L. 211-1, L. 212-1, and L. 312-1. These articles require balancing production with biodiversity preservation. Furthermore, many plots within these forests are designated as Integral Biological Reserves (RBI) managed by the ONF, where, under the principle of "free evolution," all silvicultural operations are prohibited, with rare specific exceptions. The EU Timber Regulation also indirectly reinforces the protection of these irreplaceable ecosystems by preventing the commercialization of illegally harvested wood. Harvesting on vulnerable soils: The preservation of the quality of forest soils is recognized as being of general interest, as per Articles L112-1, 1º, 2º, 4º from the french forestry code. The regional forestry and wood programs include indications of challenges for preserving biodiversity and the quality of soils and water (Article L122-2-1, 4º). Additionally, the text mentions that the owner, when possessing a management document, can carry out exploitation operations and works without being subject to formalities related to the protection or classification of habitats of fauna or flora species, or areas related to national parks, nature reserves, preservation of biological heritage, and Natura 2000 sites (Article L121-6, 1º, 2º and L. 122-8). Compliance with maximum thresholds for large clear-cuts: In woods and forests without a guarantee of sustainable management, clear-cuts of a single parcel equal to or greater than a threshold set by the State representative in the department, and removing more than half of the volume of high forest trees, can only be carried out with authorization from this authority (Article L124-5). This threshold is determined for each department after consultation with the National Center for Forest Ownership and the National Forests Office. The authorization may include specific conditions for carrying out the cut and complementary work, and it is issued in accordance with the regional directives or schemes applicable to these woods and forests. Conversion into plantation forests: The conversion of non-forested land into forest requires prior authorization, especially in communes subject to woodland control regulations, as stated in Article L341-1 of the Forestry Code. This authorization process is complex and often denied for permanent grasslands due to their protected status. The text implies that conversion of primary or old-growth forests into plantations is not permissible due to their high protection status and the regulations against harvesting. Soil quality : The action plan for the preservation of forest soils, particularly under its Axis 5, implement the RED3 directive to regulate forestry practices. This include requirements for deadwood harvesting to comply with appropriate ecological and local retention thresholds, while avoiding the extraction of stumps and roots. Furthermore, the plan will mandate the use of forestry systems that minimize negative impacts on

	soil quality, such as compaction, and on biodiversity, also avoiding harvesting on vulnerable soils. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	**For France maintaining or improving the long-term production capacity of the forest, level A of the REDII indicated a low risk, so we will consider that this risk remains low.**
(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	Wetlands & peatlands: The harvesting of forest biomass on land classified as wetlands or peatlands as of January 2008 is regulated under the forestry legal framework. The Code forestier prioritizes ecological sustainability and explicitly integrates soil quality and biodiversity preservation among its foundational principles (Article L112-1). Biomass production requiring drainage of previously undrained peat soils is incompatible with the legal obligation of sustainable forest management (Article L121-1). Areas such as wetlands and peatlands often fall under broader protection schemes, including Natura 2000 sites, where exploitation is only permitted under approved management documents and when aligned with conservation objectives (Article L124-3). Any modification of these ecosystems is also subject to environmental legislation coordination (Article L122-8), which encompasses reserves, protected sites, and zones designated under Natura 2000. Moreover, public aid for forest development is conditional

	on compliance with ecological thresholds, including species diversification and site suitability under climate change scenarios (Article L121-6). Unauthorized drainage or conversion may disqualify landowners from receiving such aid. While the Code forestier does not create a standalone mechanism for peatland identification, its cross-reference with environmental codes ensures indirect yet enforceable protection. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**see above**
(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. *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:* *(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.*	
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	**see above**
(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.	

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: *(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).*	
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	**see above**
(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. *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:* *(a)* ***wetlands,*** *namely land that is covered with or saturated by water permanently or for a significant part of the year (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	**see above**
(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	**see above**

(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	*Not applicable, requirement only applies to Level A*

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	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	Germany
Area	all
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	**For legality in Germany, level A of the REDII indicated a low risk, so we will consider that this risk remains low.**
(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	**For Germany forest regeneration of harveseted areas, level A of the REDII indicated a low risk, so we will consider that this risk remains low.**

(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	**For the protection of areas designated for nature protection in Germany, level A of the REDII indicated a low risk, so we will consider that this risk remains low. We make an addition for :** Wetlands, grasslands, heathlands, and peatlands: the removal of forest biomass from these areas is prohibited as it contradicts the goal of protecting these biotopes. Actions that lead to the destruction or significant or lasting alteration of these biotopes are forbidden, unless special authorization is granted. This includes wetlands, bogs, and moorlands, all considered protected biotopes under § 30 of the Bundesnaturschutzgesetz (BNatSchG). Furthermore, the transformation of permanent grasslands into forests is highly improbable due to a stringent and complex legal framework, including agricultural aid law and the BNatSchG, which considers such conversion an encroachment on nature and landscape, requiring assessment and potential compensatory measures. The presence of sensitive biotopes or protected species can even render conversion entirely impossible. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	**For the protection of soil in Germany, level A of the REDII indicated a low risk, so we will consider that this risk remains low. We make an addition for :** Stumps and roots : harvesting such materials are largely prohibited or

	strictly regulated for environmental reasons. While no single law explicitly forbids it universally, the German legal framework, encompassing the Federal Forest Act (Bundeswaldgesetz - BWaldG) and the Federal Nature Conservation Act (Bundesnaturschutzgesetz - BNatSchG), emphasizes sustainable forest management. This approach aims to preserve soil structure and fertility, biodiversity (as stumps are crucial habitats), and the carbon storage capacity of forests. The "Forest Strategy 2020" in Germany specifically underlines the necessity of minimizing stump removal to protect soil and nature, prioritizing the ecological integrity of forests.Primary & old-growth foests : often referred to as "Urwälder" or forests with "natural processes," is subject to particularly rigorous protection. Federal and Länder legislation, notably the BNatSchG and regional forest laws, aim to preserve these ecosystems in their integrity. These forests are designated as "natural dynamic areas" (Naturdynamikflächen) where human intervention is minimal or non-existent, allowing for the development of complete ecological cycles. Annex I, section "Forest habitat types" of the EU Habitats Directive, transposed into German law, grants strict protection to certain old-growth forests, prohibiting any significant alteration. Their conversion into plantation forests is therefore prevented by this stringent protective framework.Vulnerable soils: harvesting on vulnerable soils is also restricted. The BNatSchG, in its § 30, designates certain areas as protected biotopes, including marsh forests, heatlands, wetlands, and dwarf shrub heaths. Actions leading to the destruction or significant and lasting alteration of these biotopes are prohibited unless specifically authorized. Consequently, the removal of forest biomass from these areas is generally not possible, as it contradicts the objective of protecting these biotope types. Additionally, the Federal Forest Act states that a forest can be declared a protection forest (Schutzwald) if it is necessary to take or refrain from taking certain forestry measures to prevent or avoid significant dangers, considerable disadvantages, or substantial nuisances to the community, including protection against harmful environmental pollution, water and wind erosion, desiccation, harmful rainwater runoff, and avalanches. In these protection forests, clear-cutting or equivalent thinning requires authorization from the competent authority, which may impose conditions for maintaining the forest's functions. Clear-cuts: Clear-cutting is largely incompatible with German forestry regulations. Forest management must avoid clear-cuts and favor nature-oriented forestry that maintains a sufficient proportion of native tree species (Art. 5(3) BNatSchG). Additionally, in designated protection forests (Schutzwald), large clear-cuts or thinning of equivalent effect require special authorization from competent authorities, which may impose specific conditions to maintain forest functions (Art. 12(3) BWaldG). In many cases, Länder may go further by prohibiting or requiring certain forest measures to be carried out in protection forests (Art. 12(4) BWaldG).Deadwood : Deadwood retention is a key principle in German forest conservation, particularly in natural or primary forests. In these areas, intervention is minimal or nonexistent to allow full

	ecological cycles, including the preservation of deadwood and old stumps that serve as habitats and contribute to biodiversity and soil functions. Such forests are considered "natural dynamic zones" (Naturdynamikflächen), protected under both federal and regional legislation (BNatSchG and Landeswaldgesetze), and aligned with Annex I of the EU Habitats Directive. These regulations effectively restrict any extraction of deadwood in such habitats.Compaction : Sustainable and appropriate forest management practices are mandated by law to minimize negative impacts on soil and biodiversity (Art. 11(1) BWaldG). Logging systems must be designed to protect the forest's ecological function, including biodiversity, and the soil's capacity for regeneration. The Forest Strategy 2020 further stresses the need to limit stump removal to safeguard both soils and ecosystems, highlighting the emphasis on ecologically sensitive harvesting practices. The Bundesnaturschutzgesetz (BNatSchG), in Art. 1(1) and (2), also establishes the preservation of biodiversity and natural ecosystem functions as a priority, ensuring that forest operations avoid harmful impacts on habitats. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	**For Germany maintaining or improving the long-term production capacity of the forest, level A of the REDII indicated a low risk, so we will consider that this risk remains low.**
(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	The harvesting of forest biomass is strictly regulated on lands classified as wetlands or peatlands as of January 2008, in line with EU sustainability criteria for renewable energy. Under German law, these rules are implemented through both the BWaldG and BNatSchG. Biomass may not be harvested from such areas unless it can be demonstrated that the land's status has not changed since 2008 or, in the case of peatlands, that biomass production does not require draining previously undrained soil. Wetlands and peatlands enjoy layered protection through multiple legal instruments. Article 5(3) of the BNatSchG mandates a close-to-nature and sustainable forest management without clear-cutting, especially on ecologically sensitive sites like peat soils. Drainage of peatlands is explicitly discouraged, and restoration is promoted under Germany's commitments to climate and biodiversity protection. Additionally, these areas are often protected under the EU's Natura 2000 network and may be designated as legally protected biotopes (§30 BNatSchG), where any disturbance requires formal assessment and approval. Unauthorized conversion or exploitation of these areas can lead to severe penalties, including the obligation to restore ecological functions. Although enforcement rests largely with state authorities, the principle of sustainability anchored in §11 BWaldG reinforces these restrictions by requiring forest owners to maintain or restore forest functions, especially concerning soil, water, and climate regulation. As a result, the use of forest biomass from such areas is heavily scrutinized, and violations may lead to exclusion from subsidy schemes or administrative sanctions under EU Common Agricultural Policy conditionality frameworks.**For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**see above**
(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. *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:* *(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.*	
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	**see above**
(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. *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:* *(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).*	
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	**see above**
(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. *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:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (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	**see above**
(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	**see above**
(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	*Not applicable, requirement only applies to Level A*

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	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	Luxembourg
Area	all

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	In the Grand Duchy of Luxembourg, forestry operations are strictly regulated by a series of legislative texts that ensure their legality while promoting sustainable management of natural resources. The Forest Act of August 23, 2023, which came into effect on October 1, 2023, serves as the cornerstone of this legal framework. This law aims to balance the ecological, economic, and social functions of forests while establishing clear rules for forestry activities. The legislation imposes specific obligations on forest owners and operators. Any timber harvest exceeding 40 cubic meters must be declared to the Administration of Nature and Forests. This declaration must be submitted at least two working days before the start of operations, allowing authorities to ensure compliance with sustainable management principles. Once the harvest is completed, the exact volume of wood harvested, broken down by species, must be reported within 30 days. These procedural requirements ensure full transparency and enable precise monitoring of harvesting activities. They are complemented by regular inspections conducted by the Administration of Nature and Forests, which has the authority to impose sanctions for any violations. In compliance with current legislation, ERDA is PEFC certified for its Chain of Custody and Due Diligence System, ensuring traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, attesting that its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement thus ensures transparency and legitimacy in ERDA's business relationships. Finally, its rigorous invoicing system and the use of bank transfers for all transactions attest to the legality and reliability of its forestry operations.
(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	The regeneration of forests in the Grand Duchy of Luxembourg is firmly supported by a clear and detailed legislative framework, ensuring the sustainability of forest ecosystems in exploitation areas. The Forest Act, adopted on August 23, 2023, and effective as of October 1, 2023, serves as the key text governing forest management practices, particularly

	following harvests. Article 9 of this law imposes a strict obligation on forest owners to regenerate after any significant logging. Specifically, when the basal area of the forest stand falls below 15 square meters per hectare over an area of at least 25 ares, the owner has three years to restore the forest stand. This regeneration must aim for an equivalent replacement in terms of economic production (e.g., timber) and ecological services, thus ensuring that exploited areas quickly regain their original value and functionality. The law also specifies the means of regeneration, emphasizing sustainable practices. Natural regeneration is preferred, as it preserves genetic diversity and minimizes human intervention. However, when local conditions do not allow sufficient spontaneous regeneration, artificial or assisted planting is required. Such interventions are carefully regulated to ensure that the selected species are suited to the site, climate conditions, and long-term ecological objectives. The legislative text also includes provisions prohibiting practices harmful to the balance of forest ecosystems. For example, converting broadleaf stands into coniferous ones through artificial regeneration is strictly forbidden, except in exceptional cases justified and approved by the competent minister. This measure aims to protect biodiversity and prevent ecological imbalances that can arise from coniferous monocultures, which are often vulnerable to storms, pests, and drought. To support the implementation of these obligations, Luxembourg provides financial assistance to forest owners. This includes subsidies for natural or assisted regeneration of suitable species, as well as technical support from the Administration for Nature and Forests. These mechanisms ensure that owners have the resources needed to meet legal obligations while contributing to forest sustainability. Finally, regular inspections and penalties for non-compliance ensure the rigorous enforcement of these provisions. The Administration for Nature and Forests plays a key role in this process, ensuring that exploited areas are effectively regenerated within the prescribed timelines. These various legislative and administrative measures demonstrate that Luxembourg's legal framework is robust enough to ensure that areas subject to forest harvesting are systematically regenerated. This mandatory, regulated, and controlled regeneration reflects Luxembourg's commitment to sustainable management of its forest resources, which is essential to addressing current environmental and climate challenges. In compliance with current legislation, ERDA is PEFC certified for its Chain of Custody and Due Diligence System, ensuring traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, attesting that its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement thus ensures transparency and legitimacy in ERDA's business relationships. Finally, its rigorous invoicing system and the use of bank transfers for all transactions attest to the legality and reliability of its forestry operations.

(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	Forests in wetlands and peatlands across the Grand Duchy of Luxembourg benefit from a robust legal framework that ensures their preservation and sustainable management. Enshrined in multiple legislative texts, these provisions underscore the dual commitment to protecting these fragile ecosystems and recognizing their vital ecological functions. The legislation strikes a careful balance, enabling responsible resource use while safeguarding long-term conservation. The 2023 Forest Law serves as a cornerstone for the protection of Luxembourg's forests, highlighting the ecological significance of wetlands and peatlands in regulating hydrological cycles, storing carbon, and supporting biodiversity. This law explicitly prohibits harmful activities such as drainage and clear-cutting while promoting sustainable forest management practices. To minimize environmental impact, the law mandates strict conditions for resource use, including timber harvesting. Continuous monitoring, facilitated by national forest inventories, allows for adaptive management strategies that respond to conservation needs. Additional legal protections stem from the July 18, 2018, law on nature and natural resource conservation. This legislation integrates wetlands and peatlands into protected networks such as Natura 2000, recognizing their crucial role in biodiversity. Specific safeguards include prohibitions on activities that could disrupt their hydrological balance, ensuring their long-term stability. Luxembourg's commitment extends beyond preservation to active restoration efforts, as outlined in the 2018 law. These initiatives aim to rehabilitate degraded wetlands and peatlands while protecting the species that depend on them, such as rare amphibians and carnivorous plants unique to these habitats. This holistic approach reinforces the country's dedication to ecological resilience. Beyond legal measures, various initiatives further strengthen wetland and peatland conservation. Integral forest reserves prohibit human exploitation, allowing ecosystems to regenerate naturally. In areas where resource use is permitted, stringent sustainability practices are enforced, such as preserving habitat trees and deadwood essential to forest food chains. Aging islands—forests left to mature undisturbed—contribute to biodiversity by fostering the development of old-growth habitats. Luxembourg's legal framework allows for limited material use in wetlands and peatlands, subject to strict sustainability and conservation criteria. A combination of prohibitions, scientific monitoring, and restoration

	obligations ensures these ecosystems remain safeguarded. Protected area designations and sustainable management principles provide a solid foundation for balancing human activity with ecological preservation. Ultimately, Luxembourg demonstrates that its wetlands and peatland forests are not only shielded by strong legal protections but also supported by proactive conservation strategies. By regulating resource use within a sustainability-driven framework, the country upholds a long-term vision that is both environmentally responsible and socially beneficial. The degradation of peatlands and heathlands is prevented through strict legal protection, as these ecosystems are considered highly sensitive biotopes and habitats of community interest. In Luxembourg, such areas are part of the Natura 2000 network and classified as Special Areas of Conservation (SACs), like the “Hoffelt – Kaleburn” zone (Regulation of 24 May 2023), where conservation objectives specifically protect wooded peatlands. Forest biomass extraction from these ecosystems is effectively prohibited, as any intervention—including tree felling—risks damaging their delicate hydrology and biodiversity. These areas are governed by both national forest law and EU nature conservation law, which prohibit activities that could degrade or destroy their ecological function. This legal framework aligns with the aim of preserving biodiversity and preventing habitat destruction, making biomass harvesting incompatible with the conservation objectives.Grasslands: Permanent grasslands, defined as herbaceous surfaces existing for at least five years, are subject to strong protection due to their ecological role in biodiversity, water resource preservation, and carbon storage. Their transformation into forest ecosystems is generally not permitted, as it contradicts both agricultural and nature conservation policies. Even outside Natura 2000 zones, major interventions like ploughing are strictly regulated and often banned. These prairies are protected under the Grand-Ducal Regulation of 31 July 2024 concerning aid regimes, which restricts changes in land use and imposes strict authorisation requirements. This framework ensures that land-use change does not interfere with biodiversity conservation objectives.Heatlands : They are officially recognized as protected biotopes within the national cadastre of open habitats. Their protection is governed by Article 17 of the Nature Protection Law and reinforced by the Grand-Ducal Regulation of 1 August 2018. This legal framework prohibits any action that could lead to the destruction, degradation, or reduction of these sensitive habitats. To support this, landowners or managers of areas containing heathlands are encouraged to enter into biodiversity contracts, which offer financial compensation in exchange for environmentally friendly maintenance practices. This protective approach combines legal regulation with incentives, ensuring the long-term conservation of these valuable open landscapes. In compliance with current legislation, ERDA is PEFC certified for its Chain of Custody and Due Diligence System, ensuring traceability and

	responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, attesting that its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement thus ensures transparency and legitimacy in ERDA's business relationships. Finally, its rigorous invoicing system and the use of bank transfers for all transactions attest to the legality and reliability of its forestry operations. **For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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	In the Grand Duchy of Luxembourg, forest management operates under a stringent legal framework designed to minimize the impact of harvesting on biodiversity. The primary legal texts and measures comprehensively address ecological concerns, showcasing legislation that effectively balances biodiversity protection with the sustainable use of forest resources. The Forest Law of August 23, 2023, serves as the cornerstone of sustainable forest management in Luxembourg. It prioritizes the preservation of forests' ecological functions, particularly biodiversity, while acknowledging their social and economic significance. The law establishes clear objectives for conserving forest ecosystems, emphasizing natural regeneration, soil vitality, and habitat protection for native species. Key provisions of the law include strict sustainability criteria applied to all forestry operations. These criteria ensure that biodiversity remains uncompromised during harvesting, incorporating measures such as selective cutting and the inclusion of sensitive areas within forest management plans. The law also mandates the establishment of forest reserves and integral forest reserves. Forest reserves are actively managed to restore or maintain natural habitats, while integral forest reserves remain untouched by human activity, allowing ecosystems to evolve undisturbed. These reserves act as sanctuaries for vulnerable species

	and enhance the resilience of forest ecosystems against environmental disturbances. Specific provisions within the legal texts emphasize the conservation of biotope trees, which are crucial to forest ecosystems. These trees, often characterized by cavities or decay, provide habitats for species such as nesting birds, bats, and saproxylic insects. Retaining deadwood in forests is also an integral part of forestry management, as it supports nutrient cycling and sustains local food chains. The law introduces the concept of aging islands, designated forest areas where no harvesting occurs. These plots allow trees to mature naturally, offering stable habitats for diverse species and fostering nutrient-rich soil formation. The establishment of aging islands underscores Luxembourg's commitment to long-term biodiversity conservation. To safeguard soils, forestry regulations enforce the use of low-impact harvesting techniques. Heavy machinery is restricted on sensitive soils, with detailed route planning and temporary structures like wooden mats employed to minimize soil compaction and erosion, thereby protecting critical habitats. These legal measures are reinforced by a robust monitoring system. The Nature and Forests Administration oversees forestry activities to ensure compliance with the ecological objectives outlined in the law. Violations, particularly those affecting biodiversity, are subject to penalties, guaranteeing strict adherence to established standards. Luxembourg's legal framework aligns with European directives, including the Habitats Directive, the Birds Directive, and the EU Forest Strategy for 2030. These regional frameworks strengthen local biodiversity obligations, promoting a harmonized approach across Europe. Together, these legislative and practical measures demonstrate that forest harvesting in Luxembourg is conducted with minimal biodiversity impact. The integration of protected areas, environmentally conscious practices, and stringent oversight ensures that forest ecosystems continue to fulfill their essential roles for both nature and society. Luxembourg's legal framework stands as a model for sustainable forest management. Besides, forestry legislation imposes strict obligations on any company seeking to extract materials from forests. According to the Forest Act of August 23, 2023, which came into force on October 1, 2023, any logging operation exceeding 40 m³ must be reported to the Nature and Forests Administration at least two working days before commencement. Furthermore, specific permits are required for interventions such as logging covering more than 50 ares or the creation of biotopes on forest land. These measures aim to ensure sustainable forest management and protect forest ecosystems. Consequently, it is illegal for a company to harvest forest materials without obtaining the necessary authorizations. **Stumps & roots:** The harvest of stumps and roots are prohibited in Luxembourg, except where specifically authorized by the Minister for phytosanitary reasons (Article 10, point 7º of the luxembourg forestry

	code). Similarly, stump removal is only permitted for the construction of forest roads (Article 10, point 10º). **Primary Forests:** the Grand Duchy of Luxembourg has no primary forests; the only one still existing in Europe is located in Białowieża, Poland. Undisturbed by any significant human intervention, these forests benefit from the highest level of protection. **Old-growth forest:** This type of forest is not yet defined in Luxembourg. Convertion into plantation forests : The transformation of broadleaf stands into coniferous plantations through artificial or assisted regeneration is strictly forbidden, unless authorized by the Minister (Article 9, paragraph 4), thus preventing forest conversion into plantation forests.However, Luxembourg's legislation prohibits interventions in highly protected ecosystems and "free evolution" areas, where human intervention is not allowed except for safety or hunting-related reasons (Article 17, paragraph 1 and 2). Harvesting on vulnerable soils is also restricted: logging machinery may not be used on cut surfaces with slopes over 40%, unless specific spatial conditions are met (Article 8, paragraph 6). **Clear-cuts:** Any cut exceeding 0.5 hectares is prohibited if it does not leave a basal area of at least 10 square meters per hectare in high forests and 5 square meters in coppice-with-standards and coppice (article 8, paragraph 2). Likewise, a new cut within 100 meters of a simultaneous or previous cut less than six years old is prohibited if their cumulative effects would reach these thresholds (article 8, paragraph 3). Exemptions may be authorized by the minister for larger cuts in specific cases, such as stand conversion, windthrows in coniferous forests, sanitary reasons, or risk of income loss. Any cut exceeding 40 cubic meters in volume must be notified to the administration at least 2 working days before work begins and specified 30 days after work completion (article 8, paragraph 2). Non-compliance with article 8, paragraphs 2 and 3, is punishable by imprisonment and a fine (article 24). **Deadwood:** The administration applies special measures in public forests to promote biological diversity and ecological integrity, which includes the preservation of deadwood (article 17, paragraph 2, point 1º) and biotope trees (article 17, paragraph 2, point 2º). Subsidies are also available for measures such as the conservation of biotope trees and deadwood (article 13, paragraph 2). The removal of logging residues with a diameter of less than 5 centimeters is prohibited (article 10, point 8º) and is subject to a fine (article 24). In compliance with current legislation, ERDA is PEFC certified for its Chain of Custody and Due Diligence System, ensuring traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, attesting that its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement thus ensures transparency and legitimacy in ERDA's business relationships. Finally, its rigorous invoicing system and the use of bank transfers for all transactions attest to the legality and reliability of its forestry operations.

	For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.
(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	In the Grand Duchy of Luxembourg, sustainable forest management is at the core of environmental and economic policies. The current legislative framework, particularly the Forest Act of August 23, 2023, establishes principles and rules that clearly demonstrate that forestry harvesting practices are designed to maintain or even enhance the long-term production capacity of forests. These provisions ensure that the productive, ecological, and social functions of forests are respected within a sustainable perspective. Article 7 of the Forest Act lays the foundation for sustainable forest management. This management explicitly aims to: • Preserve forest productivity by ensuring that human activities do not deplete their potential. • Maintain biological diversity and the natural or assisted regeneration capacity of forest stands. • Enable forests to sustainably fulfill their ecological, economic, and social functions. These principles enshrined in the law aim to ensure that exploitation practices, including timber harvesting, do not compromise the forests' ability to provide resources for future generations. Article 9 of the law imposes a regeneration obligation on forest owners following any significant felling. The main provisions include: A three-year deadline to ensure the reconstitution of exploited forest stands. A requirement that the reconstituted stands are equivalent in ecological and economic value. Article 10 of the law prohibits specific practices that could harm the forests' long-term production capacity, including: • Forest grazing, which can damage young shoots. • Unauthorized use of pesticides or fertilizers, which could disrupt the soil's natural cycles. • Whole-tree harvesting and the removal of residual material, which deplete soils of organic matter.

	Article 8 of the law imposes mandatory notification for harvests exceeding 40 m³. This requirement allows the Nature and Forest Administration to monitor and assess the impacts of harvesting on ecosystems. Detailed post-harvest reports ensure that practices comply with established standards and that appropriate regeneration measures are implemented. Luxembourg's legislative framework aligns with European and international commitments. The EU Forestry Strategy and the climate objectives of the Paris Agreement emphasize the importance of sustainable forest management to ensure their role as carbon sinks and sources of biodiversity. These texts reinforce the legitimacy of Luxembourg's forestry harvesting practices. The various provisions of the Luxembourg Forest Act, particularly Articles 7, 8, 9, and 10, demonstrate that forest harvesting is strictly regulated to preserve the long-term production capacity of forests. The obligation for prompt regeneration, prohibitions on harmful practices, and systematic control of exploitation activities are effective tools to ensure sustainable management. In compliance with current legislation, ERDA is PEFC certified for its Chain of Custody and Due Diligence System, ensuring traceability and responsible management of its forestry products. Additionally, it collaborates exclusively with companies registered with the BCE, attesting that its partners comply with the legal, fiscal, and social obligations imposed by the state. This BCE registration requirement thus ensures transparency and legitimacy in ERDA's business relationships. Finally, its rigorous invoicing system and the use of bank transfers for all transactions attest to the legality and reliability of its forestry operations.
(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	In the Grand Duchy of Luxembourg, sustainable forest management is a central aspect of environmental and economic policy. The legislative framework, particularly the Forest Act of August 23, 2023, sets out principles and rules that clearly demonstrate how forestry harvesting

	practices are structured to maintain or enhance the long-term productive capacity of forests. These provisions ensure that the productive, ecological, and social roles of forests are upheld within a sustainable framework. Article 7 of the Forest Act establishes the foundations for sustainable forest management, with objectives that include: - Preserving forest productivity to ensure that human activities do not deplete their potential. - Maintaining biological diversity and supporting the natural or assisted regeneration of forest stands. - Ensuring forests can sustainably fulfill their ecological, economic, and social functions. - These principles aim to ensure that exploitation activities, including timber harvesting, do not compromise the forests' capacity to provide resources for future generations. Article 9 of the law introduces a mandatory regeneration obligation for forest owners after significant felling, which includes: - A three-year timeframe to reestablish forest stands in exploited areas. - A requirement for reconstituted stands to be equivalent in both ecological and economic value. Additionally, Article 10 prohibits certain practices that could undermine the forests' long-term production capacity. Prohibited actions include: - Grazing within forests, which can damage young growth. - Unauthorized application of pesticides or fertilizers, which could disrupt soil's natural cycles. - Whole-tree harvesting and the removal of residual organic material, which depletes soil fertility. Article 8 requires mandatory notification for timber harvests exceeding 40 cubic meters, enabling the Nature and Forest Administration to monitor and assess the ecological impacts of such activities. Post-harvest reports ensure compliance with regulations and confirm that regeneration efforts are carried out as required. Luxembourg's legislative framework aligns with European and international commitments, including the EU Forestry Strategy and the climate goals of the Paris Agreement. These commitments highlight the critical role of sustainable forest management in preserving biodiversity and supporting forests' role as carbon sinks. The provisions of the Forest Act, particularly Articles 7, 8, 9, and 10, show that forest harvesting is meticulously regulated to preserve the long-term production capacity of forests. Obligations for regeneration, restrictions on harmful practices, and systematic monitoring of forestry activities are key tools for ensuring sustainable management.**For all restricted areas, we are implementing a monitoring system to ensure that the harvested materials come exclusively from zones where all sustainability criteria have been properly applied and respected.**
(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
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**see above**
(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. *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:* *(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.*	
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	**see above**
(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. *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:* *(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).*	
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	**see above**
(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. *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: (a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (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	**see above**
(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	**see above**
(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	*Not applicable, requirement only applies to Level A*

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	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF

Level B management system at the level of the forest sourcing area	N/A

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

During our recent operations review, we conducted an audit of our processing residues feedstocks to ensure that everything meets the SBP's standards. More than 95% of our secondary feedstock originates from sawmills within the Fruytier group, of which ERDA is a part. In addition to the audits carried out, a number of on-site tests can attest to the processing residues nature of these feedstocks (delivery receipts, automatically taken photographs at the arrival of the trucks, and the characterization of the feedstock).

Feedstock inspection and classification upon receipt

As previously mentioned, we possess comprehensive evidence supporting the origin and processing of our feedstocks. This includes photographs, delivery receipts, and detailed knowledge of the sourcing procedures. Our processing residues feedstocks primarily originate from sawmills that are an integral part of our group. This extensive documentation, combined with our close relationship with these sawmills, ensures transparency and traceability in our supply chain. 10.3 Supplier audit for processing residues.

Supplier audit for processing residues and post-consumer feedstock

Our organization conducted supplier audits to verify the compliance of residual materials purchased. Visits were carried out at each supplier site to ensure that the supplied residues genuinely originated from production processes and not from intentionally downgraded materials. The evaluation, based on direct observations and the review of production and waste management documents, showed that the materials matched the products received and that the quantities of residues aligned with the suppliers' normal production capacities. No discrepancies or anomalies were detected, confirming the compliance and transparency of our supply chain.

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).

Country: Belgium - Walloon and Flemish regions

Not Applicable - only urban and landscape feedstock is used

Country: Luxembourg - all

Not Applicable - only urban and landscape feedstock is used

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).