



Supply Base Report: Forestal Soliva S.L

Third Surveillance Audit

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Completed in accordance with the Supply Base Report Template Version 1.4

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: Forestal Soliva S.L

Producer address: Ctra. De Sils, num. 109, 17430 Girona, Spain

SBP Certificate Code: SBP-06-30

Geographic position: 41.853660, 2.681792

Primary contact: Laura Ivorra Revelles, +34 650 93 54 07, livorra@forestalsoliva.com

Company website: www.forestalsoliva.com

Date report finalised: 16 May 2022

Close of last CB audit: 10 May 2022

Name of CB: Control Union Certifications BV

SBP Standard(s) used: SBP Standard 1: Feedstock Compliance Standard, SBP Standard 2: Verification of SBP-compliant Feedstock, SBP Standard 4: Chain of Custody, SBP Standard 5: Collection and Communication of Data Instruction

Weblink to Standard(s) used: <https://sbp-cert.org/documents/standards-documents/standards>

SBP Endorsed Regional Risk Assessment: Not applicable

Weblink to SBR on Company website: www.forestalsoliva.com

Indicate how the current evaluation fits within the cycle of Supply Base Evaluations					
Main (Initial) Evaluation	First Surveillance	Second Surveillance	Third Surveillance	Fourth Surveillance	Re-assessment
☐	☐	☐	☒	☐	☐

2 Description of the Supply Base

2.1 General description

Feedstock types: Primary

Includes Supply Base evaluation (SBE): Yes

Feedstock origin (countries): Spain

2.2 Description of countries included in the Supply Base

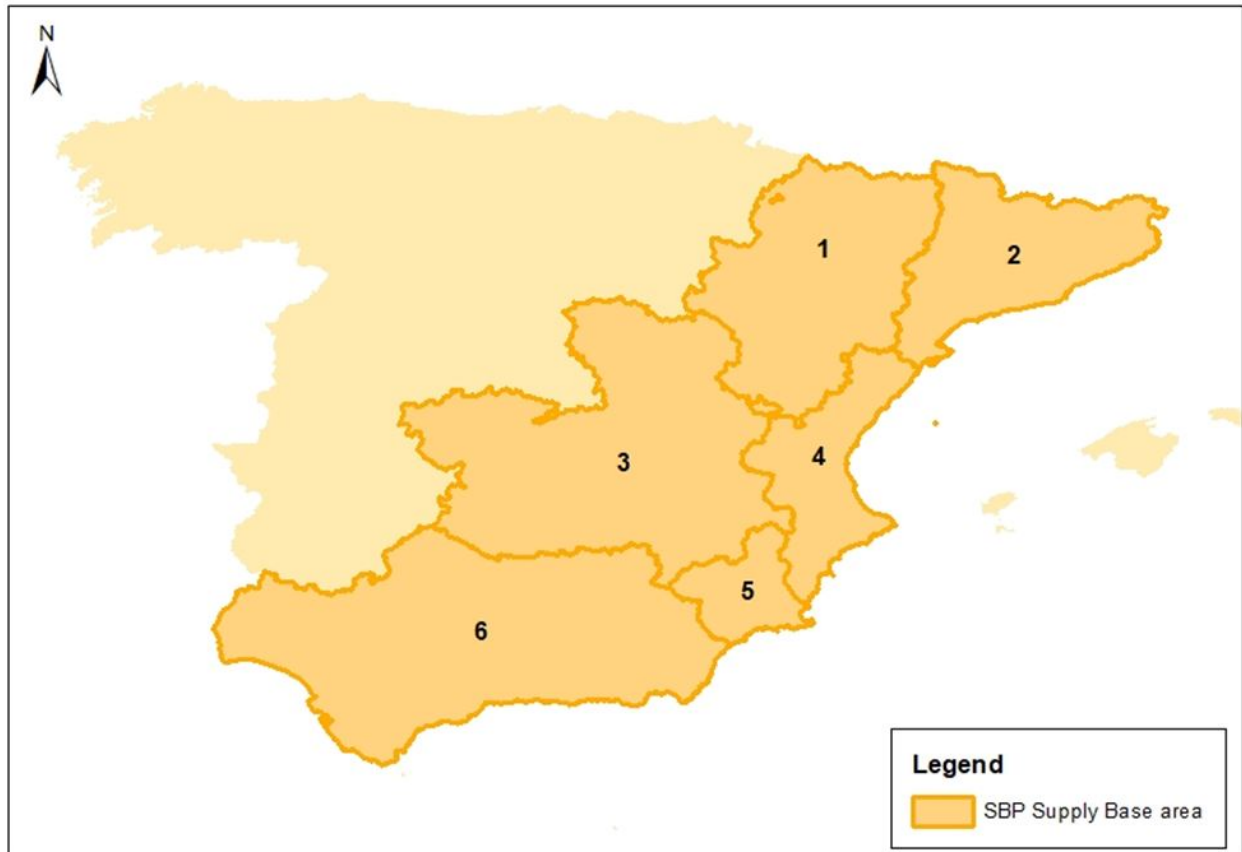
Country:Spain

Area/Region: Aragon, Catalunya, Castilla-La Mancha, Comunidad Valenciana, Murcia and Andalucia

Exclusions: No

Forestal Soliva SL is a biomass producer located in Catalunya and performing harvesting operations in Spain. The company defined six Autonomous Communities as its Supply Base:

1. Aragon
2. Catalunya
3. Castilla-La Mancha
4. Valencian Community
5. Murcia
6. Andalucia



Forestal Soliva is a 70 years old, vertically integrated company specialised in the production and delivery of wood chips. It has a multidisciplinary staff of around 30 people. Its harvesting teams are equipped with forwarders, skidders, forestry tractors and chipping machines. Forestal Soliva has a team of engineers, responsible for the technical processes in the company. They are organizing the harvesting, chipping and transportation processes. Forestal Soliva is mainly engaged in **thinnings** with the following objectives: forest maintenance, improvement, sanitary solutions, fire protection, etc. In total, Forestal Soliva harvests over 100 000 tons of wood per year. Regionally, Forestal Soliva is considered a large company in the forest sector, in terms of economic turnover and the production of G100 wood chips (industrial quality). However, Forestal Soliva is not the largest in the country, there are companies harvesting much more. In Andalusia there are many companies with a vertically integrated process from harvesting, to sawn wood production. They utilize their own residues, for example, by producing wood pellets.

Country level description of the Supply base

Spain has approximately 27.97 million ha of forests and woodlands, representing 55,3% of total land cover. Of this area 18.34 million ha is considered 'Forested land' (36,3%) and 9.5 million (19%) falls in the category of 'Other wooded land'. Of the forested land, approximately 90% is considered seminatural; 10% are plantations. Spain has the third highest forest cover in the European Union, after Sweden and Finland.

According to the "Forest Statistics Yearbook 2019" Twelve forest species represent 84% of stocks. *Pinus pinaster* and *Pinus sylvestris*, which represent 14% each, followed by *Pinus halepensis* with 8%, and *Eucalyptus globulus*, *Fagus sylvatica*, *Pinus nigra* and *Quercus ilex* with 7% each. The rest of the species would be *Pinus radiata*, *Quercus robur*, *Quercus pyrenaica*, *Castanea sativa* and *Pinus pinea*, whose percentages vary between 5% and 2%.

There are four biogeographical regions in Spain: the Boreoalpina (high mountain areas); the Eurosiberian (areas associated with the Atlantic climate), Mediterranean (the other areas of the Peninsula) and the Macaronesia region (Canary Islands). The last three regions include a varied amount of exceptional forest habitats and species.

55% of the country is covered by forest, plantations and areas with a function important for nature conservation. Of these areas 13% is protected area and reaches 28% when the Natura 2000 Network is included. Spain is the country that contributes most to the Natura 2000 Network. The protected areas cover both public and private forests.

The Forest Law (Law 43/2003, '*Ley de Montes*') forms the legislative basis for forest management in Spain. Additionally, the Autonomous Communities have their own forestry laws regulating the protection, management and harvesting of forests in their territory.

Article 33 of the Forest Law establishes the necessity for public forests and protected forest areas to have a Forest Management Plan and an Operational Scheme or another equivalent Management Instrument. These documents are elaborated by forest management units and must always be approved by the regional forestry organization. Regional forestry organizations regulate in which cases it is mandatory to have a management instrument for regular private and public forests (not catalogued as protected). Multiple laws in each Autonomous Community regulate the specific technical forestry operating constraints of forest management.

In accordance with Spanish legislation, there are three possible legal documents that prove legality of forest operations:

- Notification for harvesting (in private forests with Forest Management Plan or equivalent). The owner must notify the competent body of the Autonomous Community before harvesting;
- Authorisation for harvesting (in private forests without a Forest Management Plan). It is required to obtain the Authorisation before harvesting;
- Adjudication for harvesting (in public forests).

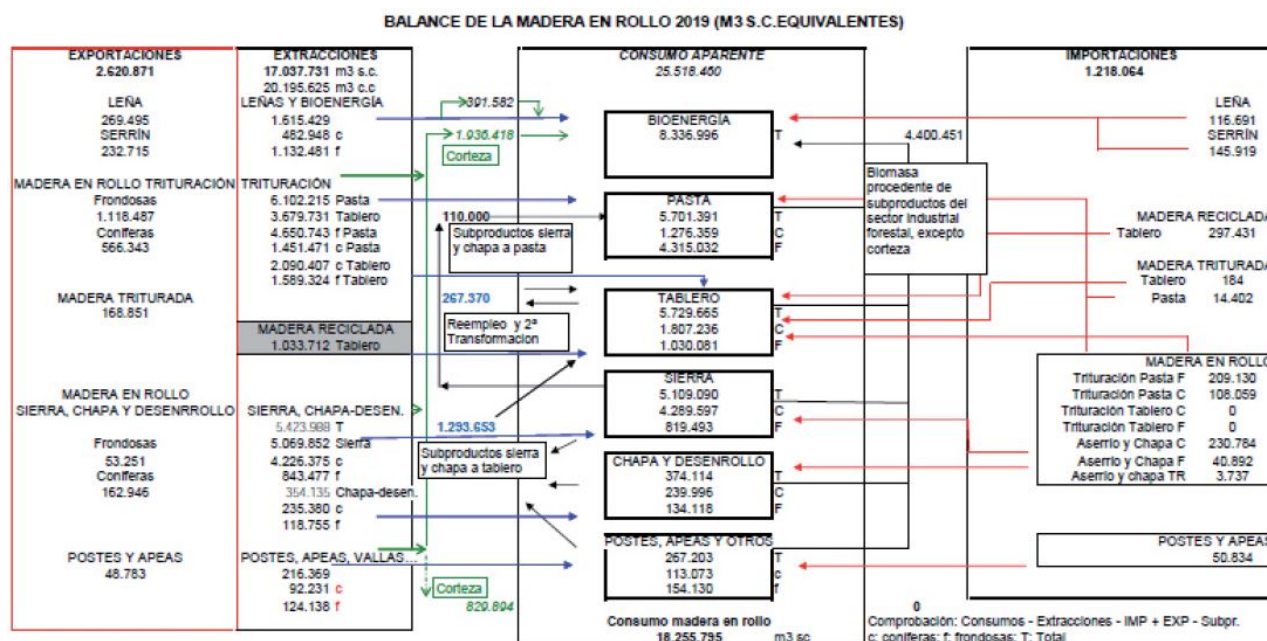
The three documents are evaluated by forestry technicians of the administration and enhance the legality, sustainability and respect for the environment of the requested harvesting operations. The technicians, in all three cases, make an on-site inspection of the forest to be sure of the best sustainable management of the forest. If the area of harvesting is related to any special protection function, they consult with the competent organisation to make sure that environmental aspects are respected. For example, if the harvesting is within a natural park, the technician of the natural park, can mark restrictions in the cutting permit, for example, as not to interfere with nesting of certain bird species in a certain season. The technician can also prohibit operating in all or in certain areas.

In the case of natural catastrophes, such as forest fires, wind and snowfall damage, or pests, additional cutting authorizations can be issued to mitigate the impact. These operations aim at preventing forest pests and guaranteeing regeneration of the forest area.

According to the 2010 report of the SECF "Spanish Society of Forestry Sciences", the following characteristics of Spanish forests serve as the basis for understanding the situation in forestry today:

- The annual growth (net increment) of wood is three times higher than the amount that is cut and harvested. The increment is 45 million m³ annually and wood extraction is around 15 million m³ a year. The total annual consumption of wood is around 32 to 33 million m³; Spain imports around 15 million m³ a year. Certain aspects related to the costs of exploitation, the structure of the market for forest products, and the use of current legal, financial and administrative instruments that have become obsolete in today's society, are some of the causes of this disbalance.
- Spanish forest area is expanding, and this trend manifests itself to a greater extent than in other European countries. Spanish forests cover over half the national surface. Regarding total forest area Spain is the third country in the European Union, behind Sweden and Finland, but ahead of France, Germany, and Poland.
- The forested area per inhabitant is higher in Spain than the average in the European Union. Spain has in average 0.4 ha of forest per inhabitant, compared to 0.3 ha per inhabitant in the EU.
- Most of the Spanish forests consists of native species. Contrary to what is often mentioned in various media, the area covered by hardwood species exceeds the area covered by coniferous species.
- Spanish forests are multifunctional. Important is the protective role of forests and their ability to conserve the hydrological cycle, and biodiversity. Its production function of forest products (wood, firewood, biomass for energy, cork, resins, edible mushrooms, pinion, livestock) is not negligible either. Hunting is also practiced in Spain. The role of forests related to carbon fixation and the maintenance of the landscape and its biological wealth is transcendent. Spanish forests play an important role in improving air quality and mitigating of climate change. A study carried out in the CIFOR-INIA shows that at present, Spanish forests accumulate around 87 million tons of CO₂ every year due to their growth. This means that the forests fix more than 24% of the total CO₂ emissions of Spain each year.
- The current average consumption of wood in Spain is 0.8 m³ per inhabitant, in Central Europe it is 1.5 m³ and in Northern Europe 3.0 m³. Everything indicates that Spanish consumption of wood will continue to grow and that there will be a need to extract more wood from the Spanish forests or import more from other countries. The Forestry Sector has a great potential in the creation of rural employment (unemployment is a major problem in Spain, it decreased to 14.55% of the active population in 2018). If harvesting would increase from 15 to 30 million m³ a year, forestry employment could double, from the current 155 000 to around 300 000 jobs. The Forestry Sector has an increasing influence on rural development through forestry, hunting, recreational use and rural tourism.
- More than 2/3 of the Spanish forest area is privately owned, what must be taken into account when encouraging certain forest policies.
- Spanish forests are to a large extent abandoned. The forests are accumulating fuel biomass in excess, which increases the risk of large forest fires, and yet the use of its biomass for energy purposes is not considered an attractive business by energy companies.

In relation to the production, consumption and trade of wood, a graph of the "Yearbook of Forestry Statistics of Spain of 2019" is shown below:



Region level description of the Supply Base

In the Supply Base are Mediterranean broadleaved and conifer forests (in the south-central region), however, Forestal Soliva is mainly working in the conifer forests, mostly formed by Aleppo pine (*Pinus halepensis*).

Aleppo pine is the most common tree species in the six areas of the Supply Base. Other native tree species within the Supply Base are:

- Holm oak (*Quercus ilex*);
- Maritime pine (*Pinus pinaster*);
- Umbrella pine (*Pinus pinea*);
- Black pine (*Pinus nigra*);
- Downy oak (*Quercus humilis*);
- Cork oak (*Quercus suber*); and
- Spanish juniper (*Juniperus thurifera*).

In Spain, introduced species, such as *Eucaliptus spp.* and *Populus spp.* are allowed to use in short rotation plantations, but on a very limited scale.

Table 1 indicates the forest area, and some typical characteristics, for each Autonomous Community.

Table 1: Forest cover characteristics per Autonomous Community of the Supply Base

Autonomous Community	Forest area (ha)	Canopy-covered forest area (ha)	Coniferous forest area (ha)	Aleppo pine forest area (ha)
Andalusia	4.467.070	2.922.671	798.797	564.910
Aragon	2.615.332	1.543.465	953.440	186.508
Valencia	1.267.036	747.850	580.809	282.478
Castilla-La Mancha	3.597.537	2.708.077	1.161.411	<i>No data</i>
Catalunya	2.008.329	1.589.505	811.296	300.645
Murcia	511.364	308.244	284.873	232.401
TOTAL (ha)	14.466.668	9.819.782	4.890.626	-

Most of the forest area in the Supply Base is private property (table 2). The prevailing private forest property size in five of the six Autonomous Communities of the Supply Base is small. This is not an issue in the public forests. Managing and harvesting smallholdings is more time consuming and costly. In Andalusia, however, large forest properties predominate.

Table 2: Characteristics of forest properties per Autonomous Community of the Supply Base

Autonomous Community	Area covered by forests	Ownership	Prevailing property size*	
Public	Private	Private	Public	
Andalusia	50%	28%	72%	Large Large
Aragon	55%	40%	60%	Small Medium
Valencia	56%	34%	66%	Small Medium
Castilla-La Mancha	45%	32%	68%	Small Medium
Catalunya	64%	25%	75%	Small Medium
Murcia	43%	34%	66%	Small Medium

** Property sizes:
Office, 2018)*

(source: Spanish Statistical

Large - 880 ha in average

Medium - 400 ha in average

Small - 8 ha in average

The dominant use of the land is forestry. Land use is characterized by a small number of large properties and a great number of small owners.

From a socio-economic point of view, people nowadays do not depend on forests. The forest industry is also not developed well within the regions of the Supply Base, in comparison to the rest of Spain. This is mostly due to the complex macro-relief (hills, slopes and mountains), which makes forestry operations very difficult.

The proportion of wood used as biomass within the Supply Base is relatively substantial compared to other end-uses. Aleppo pine has low quality wood and is considered unsuitable by the industry. As a result, the regional forest industry procures other tree species from all over Spain and Europe. Wood pallets and boxes for the agricultural sector are the main products produced in the Supply Base. There are also some companies producing fibreboards and a few pellet plants. These companies utilize sawmill residues and low grade roundwood. This shows that there is hardly any other application for Aleppo pine than biomass. It is worth mentioning that during 2021-2022 an increase in the demand for state wood has been detected, this is due to the fact that wood imports have decreased and companies have to look for wood in the state market.

The use of the potential wood available in Spain is very low. For example, only 36% of the net annual growth of forests is used, while the average in the EU is 69%. Another example is that in Catalonia the forests grow 2.9 million cubic meters per year, of which only 20% are used. In addition, only 10% of the annual wood consumption of forest industries comes from Catalan forests. This panorama is repeated in the 6 regions of the supply base.

Nowadays, most of the forests in the supply base are abandoned and are not managed. This is due to the low profitability of the forests because the forests are located in complicated orography and with steep slopes (which makes their mechanization difficult), the final product (wood) is of low quality (many knots, twisted trunks, small diameters) and the forest industry produces products with little added value.

Aleppo pine wood is generally of poor quality, the forests are not managed, so the quality of the wood continues to deteriorate. The increase in biomass production (wood chips) is an excellent incentive and opportunity for the management and improvement of pine forests in these six regions.

Adjacent land of supply base area is southern Portugal, Extremadura, Castilla y Leon, Comunidad de Madrid, Navarra and French Pyrenees. All these areas have similar characteristics that the ones described for the supply base.

During 2021, FORETSAL SOLIVA has produced around 39,200 tons of wood chips, of which approximately 6% have been certified SBP, as SBP-compliant Primary feedstock.

All the material produced as SBP during third reporting period comes from 2 public forests in Murcia.

Regarding CITES or IUCN species, see point 1.5.1 of Annex 1, where it is well explained.

2.3 Actions taken to promote certification amongst feedstock supplier

Engineers of Forestal Soliva promote FSC and PEFC certification among forest owners. They explain the benefits of becoming certified as well as the realization of forest management plans, not only from an environmental point of view, but also from an economical one. However, considering the market prices for wood, nearly all land owners consider the costs of certification unfeasible.

Forestal Soliva holds a PEFC Chain of Custody certificate (PEFC/14-38-00168-5-BVC). Forestal Soliva is member of a PEFC group certificate named 'CoC ÉFC GECBIOCAT'. The certificate activities are forest harvesting, wood production and buying and producing certified wood chips.

2.4 Quantification of the Supply Base

Supply Base

- a. **Total Supply Base area (million ha):** 14,46
- b. **Tenure by type (million ha):**9.80 (Privately owned), 4.66 (Public)
- c. **Forest by type (million ha):**14.46 (Temperate)
- d. **Forest by management type (million ha):**14.46 (Managed natural)
- e. **Certified forest by scheme (million ha):**0.73 (PEFC), 0.18 (FSC)

Describe the harvesting type which best describes how your material is sourced: Thinning

Explanation: Forestal Soliva mainly carries out maintenance operations in Aleppo pine forest stands (around 90% of feedstock supply). The silviculture of this tree species is characterized by rotation lengths of about 100 years. Thinning should be done every 15-20 years. It should be mentioned that most of these forests are old repopulations that have been abandoned and that the relevant thinnings have not been made. Due to the fact that most of these forests have not been managed during the last decades, currently stand improvements have to be done to reduce the risk of forest fires. Stand improvement consist of practices designed to improve the quality of the remaining trees and the overall growth of the stand. Several methods can be used, such as thinnings, clearings, regeneration fellings and phytosanitary harvesting operations. Clear cuts are not permitted. The thinning is carried out by crews of forest workers with chainsaw, then the transporters collect all the cut trees and stack them in strategic points in the forest. After a while, a chipping machine chip all the trees directly into a truck, which delivered it chips to the port directly from the harvest site.

Was the forest in the Supply Base managed for a purpose other than for energy markets? Yes - Minority

Explanation: The proportion of wood used as biomass within the Supply Base is relatively substantial compared to other end-uses. Aleppo pine has low quality wood and is considered unsuitable by the industry. As a result, the regional forest industry procures other tree species from all over Spain and Europe. Wood pallets and boxes for the agricultural sector are the main products produced in the Supply Base. There are also some companies producing fibreboards and a few pellet plants. These companies utilize sawmill residues and low grade roundwood. This shows that there is hardly any other application for Aleppo pine than biomass. However, we have to comment that in recent months there has been an increase in the demand for wood, due to the decrease in imports of wood, waiting to see how the market evolves.

For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling? Yes - Minority

Explanation: As mentioned, most of the forests in the supply area are former Aleppo pine plantations. Currently, most of these forests are not yet of regeneration age, but all forestry manuals explain the need to start the natural regeneration of the stands about 60-75 years. In Spain there is no law that requires reforestation.

Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation? No

Explanation: The feedstock used in the biomass comes from thinning, which according to the Forest Management Plan, the main objective is to reduce competition, improve the conditions of development of the feet after felling and reduce the risk of fire, this last point is very important in the Mediterranean forests. For this reason, it is important that the Management Plans include the implementation of forest fire prevention elements.

Feedstock

Reporting period from: 01 May 2021

Reporting period to: 30 Apr 2022

- a. **Total volume of Feedstock:** 1-200,000 tonnes
- b. **Volume of primary feedstock:** 1-200,000 tonnes
- c. **List percentage of primary feedstock, by the following categories.**
 - Certified to an SBP-approved Forest Management Scheme: 0%
 - Not certified to an SBP-approved Forest Management Scheme: 80% - 100%
- d. **List of all the species in primary feedstock, including scientific name:** Pinus halepensis (Aleppo pine);
- e. **Is any of the feedstock used likely to have come from protected or threatened species?** No
 - Name of species: N/A
 - Biomass proportion, by weight, that is likely to be composed of that species (%): N/A
- f. **Hardwood (i.e. broadleaf trees): specify proportion of biomass from (%):** 0,00
- g. **Softwood (i.e. coniferous trees): specify proportion of biomass from (%):** 100,00
- h. **Proportion of biomass composed of or derived from saw logs (%):** 0,00
- i. **Specify the local regulations or industry standards that define saw logs:** N/A
- j. **Roundwood from final fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0,00
- k. **Volume of primary feedstock from primary forest:** 0 N/A
- l. **List percentage of primary feedstock from primary forest, by the following categories. Subdivide by SBP-approved Forest Management Schemes:**
 - Primary feedstock from primary forest certified to an SBP-approved Forest Management Scheme: N/A
 - Primary feedstock from primary forest not certified to an SBP-approved Forest Management Scheme: N/A
- m. **Volume of secondary feedstock:** 0 N/A
 - Physical form of the feedstock: N/A
- n. **Volume of tertiary feedstock:** 0 N/A
 - Physical form of the feedstock: N/A

Proportion of feedstock sourced per type of claim during the reporting period

Feedstock type	Sourced by using Supply Base Evaluation (SBE) %	FSC %	PEFC %	SFI %
Primary	100,00	0,00	0,00	0,00
Secondary	0,00	0,00	0,00	0,00
Tertiary	0,00	0,00	0,00	0,00
Other	0,00	0,00	0,00	0,00

3 Requirement for a Supply Base Evaluation

Is Supply Base Evaluation (SBE) is completed? Yes

An SBE was completed for primary feedstock supplied to the BP, because insufficient forests are FSC or PEFC certified in the Supply Base.

4 Supply Base Evaluation

4.1 Scope

Feedstock types included in SBE: Primary

SBP-endorsed Regional Risk Assessments used: Not applicable

List of countries and regions included in the SBE:

Country: Spain

Indicator with specified risk in the risk assessment used:

2.2.1 The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.

Specific risk description:

Some forest activities may have an environmental impact reported before applying for license, like possible soil or water course damage. Procedures in these cases are well regulated in Spanish legislation.

As explained, the forest department carries out a previous visit to the forest before writing the authorisations of cutting, another visit during the forest works and a final visit when works have been completed. During all this visits, it is verified that no impacts are caused and, if necessary, specific technical conditions are set.

In addition, in Spain there are environmental policies that guarantee compliance with the law in the natural areas. At national level there is SEPRONA and at the autonomous level, some regions have its rural police force.

Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts:

- Manual of good environmental practices in Sustainable Forest Management
- Field visits (before and during forestry work)
- When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it.
- If some possible impact is detected, FORESTAL SOLIVA implements corrective actions (recorded in the Field Visit form) just in case.

As the risk of eventual impact exists, this indicator is classified as “specified risk” and the mitigation measure is that SOLIVA has implemented a system of controls to verify that feedstock is sourced from forests where there is appropriate assessment of impacts.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.2.2 The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality (CPET S5b)

Specific risk description:

According to the information in Annex 1, it can be established that the forestry maintenance operations in pine stands do not damage the soil significantly and that, within the framework of sustainable forest management and with appropriate environmental and forest management procedures, no significant damage to the soil is to be expected.

However, mountain areas which cover a part of the supply base require a special attention in terms of erosion, as mentioned above. On the level of the regions this could be also considered a high risk, however, the BP undertakes number of specific measures to perform minimum impact on forestry operation.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.2.3 The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).

Specific risk description:

In Spain, there is a systematic legal framework for the protection of natural spaces and areas with high conservation values, as detailed in Annex 1.

This indicator is considered as a specified risk, since there is a possibility of non-detected natural values by the authority.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.2.5 The BP has implemented appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems.

Specific risk description:

The way of treating residues is well regulated in Spain. In addition, most of the regions have their own regulations on this matter and burning of residues requires prior authorization.

As explained, the forest department carries out a previous visit to the forest before writing the authorisations of cutting, another visit during the forest works and a final visit when works have been completed. During these visits, it is verified that the process of residue removal minimises harm to ecosystems.

In addition, in Spain there are environmental policies that guarantee compliance with the law in the natural areas. At national level there is SEPRONA and at the autonomous level, some regions have its rural police force.

Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify the process of residue removal minimises harm to ecosystems. As exist a control system, this indicator is considered as a “specified risk”.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.2.7 The BP has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities.

Specific risk description:

Regarding this issue Spain has a legal framework based upon the European Air Quality Directive. The Spanish regulations and the surveillance procedures are carried out by the Autonomous Communities of Aragon, Catalunya, Castilla-La Mancha, Valencia, Murcia and Andalusia. The Autonomous Communities have their own personnel to carry out the control tasks.

In Spain, on air quality in general, there are reports from the European Commission and NGOs that too little is being done with regard to air pollution control. There have been law-suites, because plans to reduce Ozon are missing at Autonomous Communities.

Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service). No reports have been published on relevant environmental damage related to forestry operations and harvesting.

The greatest impacts on air quality in forests are caused by fires or emissions from nearby heavy industries. Neither of these two factors are a consequence of forestry harvesting operations and forest management activities.

Regarding the scope of the work carried out by Soliva, the impacts on air quality are caused by the emissions from the machinery used to complete the work. Therefore, the work is not continuous in just one zone, so the impact is intermittent.

When Soliva buys chips from other suppliers, under contract it demands the supplier to follow the Manual of Good Environmental and Forestry Practices and implement it. Soliva has a Manual of operating practices of the occupational risk prevention system and a Code of good environmental practices in Sustainable Forest Management.

This indicator is considered as a “specified risk”, since SOLIVA has a control system for verifying that air quality is not adversely affected by forest management activities.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.2.8 The BP has implemented appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated pest management (IPM) is implemented wherever possible in forest management activities (CPET S5c).

Specific risk description:

Although this is low risk under the present legislation (Royal Decree 1311/2012, of 14 September) Soliva follows (and does not approve) inefficient use of pesticides against pine processionary moth (*Thaumetopoea pityocampa*). Aerial spraying of pesticides is forbidden, but in special cases can still be approved by the government.

Last year there have not been aerial spraying in the forest areas of importance to Soliva. In case, this inefficient method would be used the feedstock coming from these forest areas would be excluded.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.4.2 The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b).

Specific risk description:

According to the risk assessment, the level of risk is defined as:

1. Low risk for pest and disease management.
2. High risk for forest fires, however, the way the works are carried out and the implementation by Soliva of fire prevention measures while the work is being carried out are standard operational procedures. These are the mitigation measures for the risk.

Country: Spain

Indicator with specified risk in the risk assessment used:

2.8.1 The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers (CPET S12).

Specific risk description:

There is a comprehensive legal framework for Health and Safety (H&S), as well as designated competent authorities in all Autonomous Communities. All companies need to have H&S plans in place and implemented. Legislation includes control and monitoring by a dedicated administration, the Work Inspectorate and Social Security.

Random government technicians make on-site inspections to verify that all workers wear the PPE and all regulations are complied with. Forest Police is checking ongoing harvesting operations without preliminary notice. Soliva maintains the status of the safest forestry company with a minimum rate of accidents of which almost all are related with the movements through the forest and receiving the light injuries. On the level of the state, due to the analysed information, more control seems to be necessary in this field. Without implementation of wide set of mitigation measures by Soliva, the risk would be considered high. However, the implemented measures by Soliva are sufficient to mitigate the risk.

4.2 Justification

The approach used in this SBE is risk assessment, according to legality and sustainability principles. The following sources of information were studied to assess the risks:

- Applicable legislation and regulations;
- Reports on other SBP projects in Spain;
- Publications of national organizations and of the Autonomous Communities,
- Publications of NGOs, e.g. the FSC National Risk Assessment (2018);
- Scientific studies;
- Mass media sources.

Besides that, the SBR and SBE were published for stakeholder consultation. Stakeholders were proactively invited to provide their comments by e-mail.

Forestal Soliva has 70 years of experience with forest management operations in the Supply Base and has consulted with international specialists on SBP certification.

4.3 Results of risk assessment and Supplier Verification Programme

Results of Risk Assessment

The risk assessment identified 8 specified risk before the start of preparing for SBP certification, related to indicator:

- 2.2.1. The Biomass Producer (BP) has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them;
- 2.2.2. The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality;

- 2.2.3. The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state;
- 2.2.5. The BP has implemented appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems;
- 2.2.7. The BP has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities.
- 2.2.8. The BP has implemented appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated Pest Management (IPM) is implemented wherever possible in forest management activities
- 2.4.2. The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately; and
- 2.8.1. The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers.

For more information see point 10 “*Detailed Findings for indicators*” and SBE Annex 1.

Results Supplier Verification Programme

Not applicable, as there were no unspecified risks.

4.4 Conclusion

Every indicator was thoroughly studied at the level of country (Spain) and at the level of the selected Autonomous Communities. Many sources of information were used to assess each indicator, regarding the scope of this SBE.

In general, the SBE indicated:

- Laws and regulations on forestry in Spain and the Autonomous Communities within the Supply Base protect the environment well and the system of law enforcement is effective;
- The forest cover in Spain has increased with 1/3 over the last 30 years. The forests are mainly multifunctional, protected areas are well designated;
- Forestal Soliva does maintenance operations in forest stands that mostly need such operations desperately from every sustainability point of view. The ecological, economic and social impact of these operations are positive (and no clear cutting);
- Forestal Soliva uses six common, native tree species only (not protected species);
- Forestal Soliva has 70 years of experience in forest maintenance operations.

Forestal Soliva has several strengths, regarding its management system. On legality issues, the company has a strong administration system that ensures the collection of legal documentation from suppliers and subcontractors. Tax payments are verified throughout the whole supply chain, starting at the forest owner. Besides that, Code of good practices in Sustainable Forest Management is always implemented.

The analysis showed legality issues are well covered by law enforcement organisations and the company's every-day business procedures. Forestal Soliva does not start a business relationship without essential legal documentation related to the planned forest operations.

The assessment of the SBP sustainability requirements resulted in low risk evaluations, except for indicators 2.2.1, 2.2.2, 2.2.3, 2.2.5, 2.2.7, 2.2.8, 2.4.2 and 2.8.1. Forestal Soliva has standard operational procedures and takes additional measures to mitigate these risks.

Sustainability issues related with ecological values are well managed by using *Code of good practices* in Sustainable Forest Management.

The team of specialists working on the SBE is confident the Biomass Producer can ensure its feedstock complies with SBP requirements on legality and sustainability.

5 Supply Base Evaluation process

The Supply Base Evaluation process covered:

- An extensive literature study;
- Excursions to plots where forest operations were being conducted;
- Consultations with local and international specialists, and people working within forestry;
- An open stakeholder consultation process.

The process was managed by the consulting company BiomassConsult. The project leader was Tatiana Savelyeva, who has over four years of experience in SBP. She prepared around 30 Biomass Producers, including three SBE projects in Portugal. Tatiana Savelyeva passed the SBP auditor exams in 2017. She completed forestry engineering studies in Russia, Sweden, and Finland.

Laura Ivorra is the forestry engineer at Forestal Soliva contributed greatly to the process as the expert in legality and sustainability issues specific to the Supply Base.

Three more consultants were involved in the project:

Bea Groenen of BiomassConsult is a specialist from Belgium, who studied forestry in the Netherlands. She has experience with biomass certification systems and with assessing PEFC national certification systems. She conducted several biomass utilization and market researches.

Rens Hartkamp of BiomassConsult is an M.Sc. in forestry and a Ph.D. in forestry economics. He has around 20 years of experience in forest management and biomass certification, criteria development, and benchmarking. His experience with SBP certification starts from the beginning of its development. He assisted around 40 companies on SBP certification, some including SBE projects.

Simona Ferutta is an M.Sc. in Forestry and Environmental Sciences working as a professional consultant in PEFC certification and EUTR Regulation issues.

Monitoring process

FORESTAL SOLIVA will monitoring all forest, all forestry works and all suppliers involved in SBP supply chain. So, no samplig plan for assessing forest operations within the Supply Base or supplier has been developed, since all the forest sites are going to be monitored.

6 Stakeholder consultation

Around 30 stakeholders were identified and approached. Stakeholders were contacted by e-mail on November 23th 2020, providing a link to the Supply Base Report and Supply Base Evaluation.

The stakeholders were encouraged to provide contributions and comments to the SBE, within the one-month consultation period.

Also, after the consultation period, Forestal Soliva will take into consideration at the full extent any concerns about the SBE.

Stakeholders group list:

1. Economic interest

1.1 Forest owners and/or managers of large, medium and small forests, and high, medium, and low-intensity managed forests

1.2 Forest contractors (including loggers)

1.3 Representatives of forest workers and forest industries

1.4 FSC certificate holders (PEFC)

2. Social interests

2.1 NGOs involved or with an interest in social aspects of forest management and other related operations

2.2 Forest workers;

2.3 International, national and local trade/labour unions;

2.4 Representatives of local communities involved or with an interest in forest management, including those relevant for HCVs 5 and 6

2.5 Representatives of Indigenous Peoples and/or traditional peoples (if present and/or holding rights), including those relevant for HCVs 5 and 6

2.6 Representatives of recreational interests

3. Environmental interests

3.1 NGOs involved or with an interest in the environmental aspects of forest management. Consultation should target the following areas of interest and expertise

3.2 Local communities and Indigenous Peoples' representatives (HCVs 5 and 6)

4. FSC-accredited certification bodies active in the country

5. National and state forest agencies

6. Experts with expertise in controlled wood categories
7. Research institutions and universities
8. FSC regional offices, FSC network partners, registered standard development groups and NRA working groups in the region

6.1 Response to stakeholder comments

N/A

7 Mitigation measures

7.1 Mitigation measures

Country: Spain

Specified risk indicator: 2.2.1 The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.

Specific risk description:

Some forest activities may have an environmental impact reported before applying for license, like possible soil or water course damage. Procedures in these cases are well regulated in Spanish legislation.

As explained, the forest department carries out a previous visit to the forest before writing the authorisations of cutting, another visit during the forest works and a final visit when works have been completed. During all this visits, it is verified that no impacts are caused and, if necessary, specific technical conditions are set.

In addition, in Spain there are environmental policies that guarantee compliance with the law in the natural areas. At national level there is SEPRONA and at the autonomous level, some regions have its rural police force.

Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts:

- Manual of good environmental practices in Sustainable Forest Management
- Field visits (before and during forestry work)
- When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it.
- If some possible impact is detected, FORESTAL SOLIVA implements corrective actions (recorded in the Field Visit form) just in case.

As the risk of eventual impact exists, this indicator is classified as “specified risk” and the mitigation measure is that SOLIVA has implemented a system of controls to verify that feedstock is sourced from forests where there is appropriate assessment of impacts.

Mitigation measure:

- SOLIVA and its suppliers only obtain wood from thinnings with authorization from the forest department. To have the “authorization of cutting” means that the forest engineer of the Forest Department has made a preliminary visit to the forest to verify that no impacts are going to be made and, if it is necessary, redact some specific restrictions.
- Contracts with suppliers obligate them to give SOLIVA a copy of the authorization of cutting and also to make forest works according to the manuals of good practices in sustainable forest management.
- Soliva has implemented a control system for all the forestry works that consists on making a preliminary visit to the forest with the forest workers to explain the specific characteristics of each forest and take in consideration all SBP standards. During the forest works, at least one visit is made, to verify that forest works are carried out properly and no impacts are made. If some possible impact is detected, FORESTAL SOLIVA implements mitigation measures and records them in the paperwork.

Country: Spain

Specified risk indicator: 2.2.2 The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality (CPET S5b)

Specific risk description: According to the information in Annex 1, it can be established that the forestry maintenance operations in pine stands do not damage the soil significantly and that, within the framework of sustainable forest management and with appropriate environmental and forest management procedures, no significant damage to the soil is to be expected.

However, mountain areas which cover a part of the supply base require a special attention in terms of erosion, as mentioned above. On the level of the regions this could be also considered a high risk, however, the BP undertakes number of specific measures to perform minimum impact on forestry operation.

Mitigation measure:

- SOLIVA and its suppliers only obtain wood from thinnings with authorization from the forest department. To have the “authorization of cutting” means that the forest engineer of the

Forest Department has made a preliminar visit to the forest to verify that there are no risks of erosion or other kind and, if it is necessary, redacts some specific restrictions.

- Contracts with suppliers obligate them to give SOLIVA a copy of the authorizations of cutting and also to make forest works according to the manuals of good practices in sustainable forest management, with integrate measures to take care of soil quality.
- Soliva has implemented a control systems for all the forestry works that consists on make a premilinar visit to the forest with the forest workers to explain the specific characteristics of each forest and take in considerations all SBP standats. During the forest works, at least one visit is made, to verify that forest works are carried out propetly and no impacts on soil quality are made. If some possible risk is detected, FORESTAL SOLIVA implements mitigation measures and records them in the paperwork.

Country: Spain

Specified risk indicator: 2.2.3 The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).

Specific risk description: In Spain, there is a systematic legal framework for the protection of natural spaces and areas with high conservation values, as detailed in Annex 1.

This indicator is considered as a specified risk, since there is a possibility of non-detected natural values by the authority.

Mitigation measure:

- SOLIVA and its suppliers only obtain wood from thinnings with authorization from the forest department. To have the “authorization of cutting” means that the forest engineer of the Forest Department has made a preliminary visit to the forest to verify that key ecosystems and habitats are conserved and, if it is necessary, redact some specific restrictions.
- Contracts with suppliers obligate them to give SOLIVA a copy of the authorizations of cutting and also to make forest works according to the manuals of good practices in sustainable forest management.
- Soliva has implemented a control system for all the forestry works that consists on make a preliminary visit to the forest with the forest workers to explains the specific characteristics of each forest and taken in consideration all SBP standards. During the forest works, at least one visit is made, to verify that forest works are carried out properly and key ecosystems and habitats are conserved. If something is detected, FORESTAL SOLIVA implements mitigation measures and records them in the

paperwork.

Country: Spain

Specified risk indicator: 2.2.5 The BP has implemented appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems.

Specific risk description: The way of treating residues is well regulated in Spain. In addition, most of the regions have their own regulations on this matter and burning of residues requires prior authorization.

As explained, the forest department carries out a previous visit to the forest before writing the authorisations of cutting, another visit during the forest works and a final visit when works have been completed. During these visits, it is verified that the process of residue removal minimises harm to ecosystems.

In addition, in Spain there are environmental policies that guarantee compliance with the law in the natural areas. At national level there is SEPRONA and at the autonomous level, some regions have its rural police force.

Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify the process of residue removal minimises harm to ecosystems. As exist a control system, this indicator is considered as a "specified risk".

Mitigation measure:

- Contracts with suppliers obligate them to give SOLIVA a copy of the authorization of cutting and also to make forest works according to the manuals of good practices in sustainable forest management.
- Not residue burning is made
- Not residue shredding/crushing is made
- Full tree is logged (with branch and crown)
- Soliva has implemented a control system for all the forestry works that consists on make a premilinar visit to the forest with the forest workers to explains the specific caracteristics of each forest and taken in consideration all SBP standards. During the forest works, at least one visit is made, to verify that the process of residue removal are carried out properly and minimises harm to ecosystems. If some harm to ecosystems is detected, FORESTAL SOLIVA implements mitigation measures and records them in the paperwork.

- erwork.

Country: Spain

Specified risk indicator: 2.2.7 The BP has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities.

Specific risk description: Regarding this issue Spain has a legal framework based upon the European Air Quality Directive. The Spanish regulations and the surveillance procedures are carried out by the Autonomous Communities of Aragon, Catalunya, Castilla-La Mancha, Valencia, Murcia and Andalusia. The Autonomous Communities have their own personnel to carry out the control tasks.

In Spain, on air quality in general, there are reports from the European Commission and NGOs that too little is being done with regard to air pollution control. There have been law-suites, because plans to reduce Ozon are missing at Autonomous Communities.

Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service). No reports have been published on relevant environmental damage related to forestry operations and harvesting.

The greatest impacts on air quality in forests are caused by fires or emissions from nearby heavy industries. Neither of these two factors are a consequence of forestry harvesting operations and forest management activities.

Regarding the scope of the work carried out by Soliva, the impacts on air quality are caused by the emissions from the machinery used to complete the work. Therefore, the work is not continuous in just one zone, so the impact is intermittent.

When Soliva buys chips from other suppliers, under contract it demands the supplier to follow the Manual of Good Environmental and Forestry Practices and implement it. Soliva has a Manual of operating practices of the occupational risk prevention system and a Code of good environmental practices in Sustainable Forest Management.

This indicator is considered as a “specified risk”, since SOLIVA has a control system for verifying that air quality is not adversely affected by forest management activities.

Mitigation measure:

- Contracts with suppliers obligate them to give SOLIVA a copy of the authorization of cutting and also to make forest works according to the manuals of good practices in sustainable forest management.
- Soliva has implemented a control system for all the forestry works that consists on make a premilinar visit to the forest with the forest workers to explains the specific caracatheristics of each forest and taken in consideration all SBP standards. During the forest works, at least one visit is made, to verify that forest management activities are carried out properly and air quality is not adversely. If some bad practice detected, FORESTAL SOLIVA implements mitigation measures and records them in the paperwork.

Country: Spain

Specified risk indicator: 2.2.8 The BP has implemented appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated pest management (IPM) is implemented wherever possible in forest management activities (CPET S5c).

Specific risk description: Although this is low risk under the present legislation (Royal Decree 1311/2012, of 14 September) Soliva follows (and does not approve) inefficient use of pesticides against pine processionary moth (*Thaumetopoea pityocampa*). Arial spraying of pesticides is forbidden, but in special cases can still be approved by the government.

Last year there have not been aerial spraying in the forest areas of importance to Soliva. In case, this inefficient method would be used the feedstock coming from these forest areas would be excluded.

Mitigation measure:

- Contracts with suppliers obligate them to give SOLIVA a copy of the authorizations of cutting and also to make forest works according to the manuals of good practices in sustainable forest management.
- Soliva has implemented a control system for all the forestry works that consists on make a premilinar visit to the forest with the forest workers to explains the specific characteristics of each forest and taken in consideration all SBP standards. During the forest works, at least one visit is made, to verify that forest management activities are carried out properly and not chemicals are used.

Country: Spain

Specified risk indicator: 2.4.2 The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b).

Specific risk description: According to the risk assessment, the level of risk is defined as:

1. Low risk for pest and disease management.
2. High risk for forest fires, however, the way the works are carried out and the implementation by Soliva of fire prevention measures while the work is being carried out are standard operational procedures. These are the mitigation measures for the risk.

Mitigation measure: Forestal Soliva:

- Fire protection equipment are always present at the harvesting site in accordance with the legal requirements of each region and for each endangered period of the year (fire beater, backpack pump, fire extinguisher).
- Harvesting work is performed at the time that is allowed and announced by the Department of fire prevention.
- Soliva and their suppliers make forest works according to the manuals of good practices in sustainable forest management.
- If a fire is detected all workers know that they must call 112.

Country: Spain

Specified risk indicator: 2.8.1 The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers (CPET S12).

Specific risk description: There is a comprehensive legal framework for Health and Safety (H&S), as well as designated competent authorities in all Autonomous Communities. All companies need to have H&S plans in place and implemented. Legislation includes control and monitoring by a dedicated administration, the Work Inspectorate and Social Security.

Random government technicians make on-site inspections to verify that all workers wear the PPE and all regulations are complied with. Forest Police is checking ongoing harvesting operations without preliminary notice. Soliva maintains the status of the safest forestry company with a minimum rate of accidents of which almost all are related with the movements through the forest and receiving the light injuries. On the level of the state, due to the analysed information, more control seems to be necessary in this field. Without implementation of wide set of mitigation measures by Soliva, the risk would be considered high. However, the implemented measures by Soliva are sufficient to mitigate the risk.

Mitigation measure: Forestal Soliva:

- Obliges suppliers and subcontractors to provide all necessary legal documentation (accreditation of having contracted the risk prevention service, training records on health and safety risks,

record of delivery of PPE to all workers, a positive certificate for each worker issued by a doctor);

- Refuses to buy wood from suppliers that are not able to provide all necessary documentation related to health and safety requirements from its workers or subcontractors;
- Provides training to its own forest harvesting teams (obligatory);
- Provides a copy of best forest management practices, including explanations on health and safety, to the forest workers;
- Supervises own harvesting operations and the operations of suppliers on the fulfilment of the health and safety requirements. All required PPE must be used, and other protection equipment must be available onsite. A checklist on different health and safety issues has been developed. This visit is made with a forestry technician from Forestal Soliva and a forestry technician from the supplier.

If the health and safety requirements are not fulfilled in full during an harvesting operation, the SBP-compliant claim is rejected for the feedstock coming from such operations.

7.2 Monitoring and outcomes

The forest engineer ensures the implementation of the monitoring procedure for every forest plot where SBP-compliant biomass potentially could come from. The monitoring procedure includes filling in a check list on:

- Health and Safety (a specified risk indicator);
- Legal documents (that apply to Forestal Soliva and its feedstock suppliers and subcontractors);
- Issues related to sustainability, that need to be checked for every forest area according SBP standards.

If required legal documentation is not provided, then the feedstock is not categorized as SBP-compliant.

In case of non-compliance with Health and Safety rules by own harvesting teams, suppliers or subcontractors, the forest engineer issues a warning to the harvesting team leader. In this case, a second unannounced visit is carried out to verify if the requirements are met. In case no improvements have been made, the feedstock is not categorised as SBP-compliant. Moreover, discontinuation with the harvesting team is considered. These incidences are recorded.

Following 2 schemes for the procedure:

Scheme 1 - WORK CARRIED OUT BY FORESTAL SOLIVA

PROCEDURE FOR MONITORING AND CERTIFICATION OF FOREST SITES SBP-COMPLIANT

1. See the forest site with the property.
2. Pine forest à yes SBP
another sp. à no SBP
3. Thinning or final cut à yes SBP
Land use conversion à No SBP
4. Check with public cartography if there are something to take in consideration:
 - Catalunya: <https://sig.gencat.cat/visors/hipermapa.html>
 - Comunidad Valenciana: <https://visor.gva.es/visor/>
 - Region de Murcia: <http://sitmurcia.es/visor/>
5. An authorization is requested from the competent forest administration.
6. On-site visit with the technician from the competent forest administration, explaining what we want to do.
7. The technician officer of the competent forest administration checks property, if there is any protection site (PEIN, XN 2000, ...), area of special geological interest, consult the Department, Either can:
 - authorize all or only one part of the harvesting and depending on each forest, put more or less specific prescriptions
 - Do not authorize
8. A previous visit is set together with the lumberers and the specific prescriptions are marked. (DOC: *Preliminary Site Inspection*)
9. Forest work starts.
10. In the middle of the forestry works, a field inspection is made (DOC: *Check list*):
 - If everything is ok à yes SBP
 - If there is something wrong it is discussed with the team and a second visit is made, if it is corrected à yes SBP
 - If there is a repeated serious problem à No SBP
11. The forestry work is finished.
12. The biomass is chipped and transported directly to the port (DOC: *transport documents and port records*).

Documentation generated:

- Authorization (felling licence)
 - Contract with the forest owner
 - Preliminary field inspection (with team chief)
 - Check list field visit
 - Transport documents (forest - port)
 - Daily records of port entries with weight

Scheme 2 - FORESTRY WORK PERFORMED BY SUPPLIER

PROCEDURE FOR MONITORING AND CERTIFICATION OF FOREST SITES SBP-COMPLIANT

Forestry work done by SUPPLIER:

1. Forest authorization is requested.
2. A contract and workers documentation are requested, if they do not have it, they have to collect it.
3. If pine trees are to be harvested à yes SBP
 If another sp. à no SBP
4. If it is thinning or final cycle cut à yes SBP
 If a land use change is to be made à No SBP
5. Check with public cartography if there are something to take in consideration.
6. See the forest site with the supplier's forestry technician and report the field visit (DOC: *check list*):
 If everything is ok à yes SBP
 If there is something wrong it is discussed with the team and a second visit is made, if it is corrected à yes SBP
 If there is a repeated serious problem à No SBP
7. Forest work is completed.
8. The biomass is chipped and transported directly to the port (DOC: *transport documents and port records*).>

8 Detailed findings for indicators

Detailed findings for each Indicator are given in Annex 1 in case the Regional Risk Assessment (RRA) is not used.

Is RRA used? No

9 Review of report

9.1 Peer review

A peer review was not conducted.

9.2 Public or additional reviews

Next to the regular stakeholder consultation process, no public or additional reviews were conducted. Any comments regarding the SBR or SBE can be sent to SBP manager Laura Ivorra (e-mail: livorra@forestalsoliva.com).

10 Approval of report

Approval of Supply Base Report by senior management			
Report Prepared by:	Laura Ivorra Revelles	SBP manager	16 May 2022
	Name	Title	Date
The undersigned persons confirm that I/we are members of the organisation's senior management and do hereby affirm that the contents of this evaluation report were duly acknowledged by senior management as being accurate prior to approval and finalisation of the report.			
Report approved by:	Miquel Soliva Butiña	Director	16 May 2022
	Name	Title	Date

Annex 1: Detailed findings for Supply Base Evaluation indicators

	Indicator
1.1.1	The BP Supply Base is defined and mapped.
Finding	Soliva is a biomass producer located in Catalunya. The Supply Base, as defined by Soliva, covers the following Spanish Autonomous Communities: 1. Aragon 2. Catalunya 3. Castilla-La Mancha 4. Valencian Community 5. Murcia 6. Andalusia The supply Base (per Autonomous Community of Spain):  The map displays the geographical distribution of the SBP Supply Base across Spain. The regions included are Aragon (1), Catalunya (2), Castilla-La Mancha (3), Valencian Community (4), Murcia (5), and Andalusia (6). The map includes a north arrow and a legend box in the bottom right corner stating 'Legend' and 'SBP Supply Base area' with an orange color swatch.

The scope of the Supply Base is limited to the official area of forest fund of these regions (9.5 million ha). Soliva mainly harvests coniferous tree species. The main species is Aleppo pine (*Pinus halepensis*).

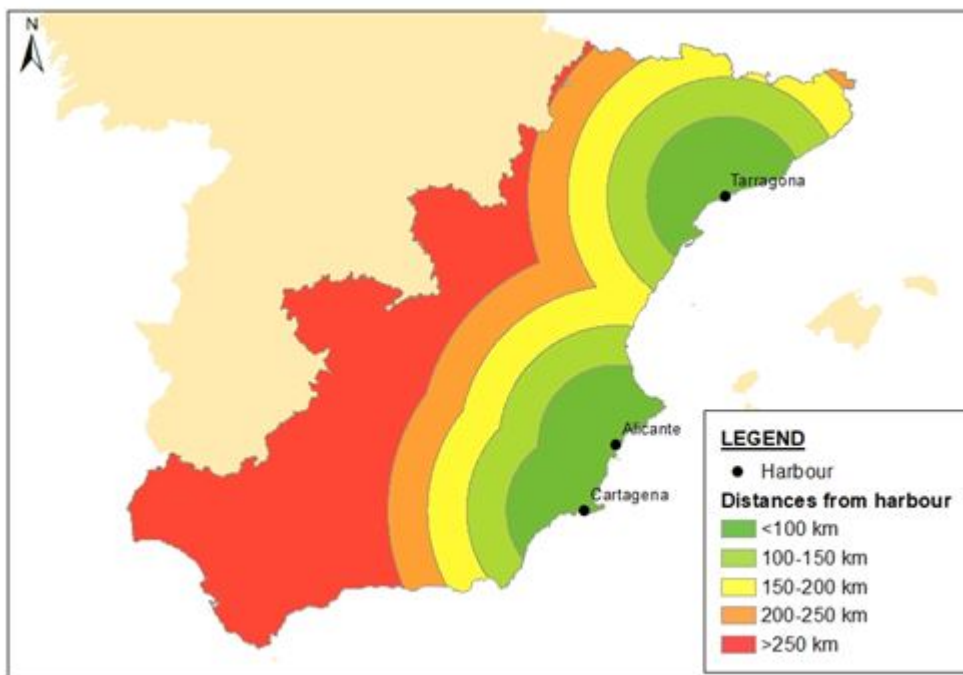
Table 1.1.1: Forest cover characteristics per region of the Supply Base (2016)

Autonomous Community	Forest area (ha)	Canopy-covered (ha)	Coniferous (ha)	Pinus halepensis (ha)
Aragon	2.615.332	1.543.465	953.440	186.508
Catalunya	2.060.174	1.626.212	716.058	300.645
Castilla-La Mancha	3.564.779	2.739.597	1.103.669	<i>No data</i>
Valencian Community	1.116.464	404.063	360.193	282.478
Murcia	486.019	289.550	260.595	232.401
Andalusia	4.345.500	2.641.000	824.700	564.910
TOTAL (ha)	14.188.268	9.243.887	4.218.655	-

The Biomass is harvested by Soliva itself, or by its suppliers. The wood is chipped in the forest and is delivered to the ports directly from the harvesting site.

Ports of delivery are Alicante, Cartagena, Castellon and Tarragona. The maximal haulage distance is 200 km, in some exceptional cases, it could reach up to 250 km, but the most common haulage distance is around 100 km. It is (economically) unfeasible to supply biomass from other regions.

The Supply Base and the approximate haulage distance to the used ports (the area in orange is considered only in exceptional cases; the area in red is not feasible in practice):



Means
of
Verifi
cation

The Autonomous Communities of Spain are clearly mapped.

Forest area is registered at the level of municipalities

Delivery documentation and the delivery register of the company prove the origin of wood

Google maps (distances).

Evidence Reviewed	National Forest Inventory Ministry for Ecological transition (website) Ministry of Agriculture, Fishery and Food (website) Forestry yearbooks per Autonomous Community Statistics on forest area: Aragon: http://www.aragon.es/DepartamentosOrganismosPublicos/Institutos/InstitutoAragonesEstadistica/AreasTematicas/14_Medio_Ambiente_Y_Energia/01_SectoresProductivos/ci.03_Selvicultura.detalleDepartamento Andalusia: Statistics on Forestry in Andalusia: http://www.juntadeandalucia.es/medioambiente/site/ima/ Institute Nacional de Estadistica: http://www.ine.es Official document of INFOCA (Plan de prevención de incendios de Andalucía): https://www.juntadeandalucia.es/medioambiente/web/Bloques_Tematicos/Patrimonio_Natural_Uso_Y_Gestion/Montes/Incendios_Forestales/plan_infoca/Cap02_medio_natural_andaluz.pdf?lrlang_es Global Forest Watch: https://www.globalforestwatch.org Estructura forestal: caracterización de los bosques y otras superficies forestales (Ministry of Agriculture and Fisheries, Food and Environment, 2016): https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/forestal_estructura_2016.aspx
Risk Rating	Low Risk
Comment or Mitigation Measure	Key personnel were trained to implement the SBP feedstock requirements regarding the Supply Base.

	Indicator
1.1.2	Feedstock can be traced back to the defined Supply Base.
Finding	The Forestry Administration is located within the Ministry of Agriculture, Fisheries, Food (MAPA, formerly MAPAMA) at the national/State level, which is responsible for

basic legislation and planning of national affairs. Autonomous Communities in Spain have their respective forestry authorities, which take care of forest resources on the ground at the legal level and planning at the operational level.

The Forestry Law (Law 43/2003, of 21 November, on Forests, Law 10/2006, of 28 April, and Law 21/2015, of 20 July, which amends Law 43/2003). Chapter IV states that:

- When a Management or Equivalent Plan exists, or the forest is included within the scope of a PORF (Forest Resources Management Plan), the holder must notify the competent body of the Autonomous Community before the harvest;
- In other cases, administrative authorisation is required before harvesting.

In both public and private forests, forestry operations are subject to supervision by personnel from the Public Authority.

In public forests, approval of harvesting operations must be given by the Forestry Service of the Autonomous Community. Authorization for Harvesting is issued by the authorities and provided to the company that is selected to perform the harvesting operations.

In private forests, before the harvesting operations commence, the owners have to send an authorization request to the Forest Service about the planned forestry operations. Based on the authorization request, the government approves or rejects the planned work. In case of approval, they issue Authorization for Harvesting to the owner, which defines exactly which kind of forest work can be done and at this territory (specifying the geographical coordinates and the characteristics of the harvesting).

Soliva and its suppliers obtains feedstock both from public and private areas. In all cases, a contract with the seller is closed. According to the contract, the Authorization for Harvesting needs to be provided to Soliva before the deliveries, or the approved Forest Management Plan with the notification. Relevant documentation is specified in the table below for every region is the supply base. Otherwise, the wood cannot be supplied.

In case of work with suppliers, who are the middlemen between the Soliva and the owner, the Authorization for Harvesting obtained by the owner has to be provided. In some cases, suppliers consider this to be commercially sensitive information and they are not ready to provide the Authorization for Harvesting, but only the number of the document. In these cases, Soliva does not accept the wood. The approved Forest Management Plan, if available, including a notification, also needs to be presented by the supplier. Otherwise the contract is not signed by Soliva.

	<i>Table 1.1.2: Demands on issuing a harvesting permit and degree of control</i>			
	Autonomous Community	Request of harvesting permits	Degree of control by the forest authority	
	With approved FM plan	Without approved FM plan		
	Aragon	Notification ¹⁾	Authorization	Very high
	Cataluña	Notification	Authorization	Very high
	Castilla-La Mancha	Notification	Authorization	Very high
	Valencian Community	Notification	Authorization	High
	Murcia	Authorization	Authorization	Very high
	Andalusia	Notification	Authorization	High
	<i>1) The national forest service checks the situation and can deny or alter the harvesting plan</i> COSE (the Spanish Confederation of Forestry Organisations) concludes that the degree of control by the forestry authority is high, or very high in all the Autonomous Communities except in Galicia, where the level of control is considered to be medium high (MAPAMA, 2013). Cadastral information exists throughout the whole country (Ministry of Finance and Public Administration). All properties are given a unique cadastral reference number that allows them to be identified and located. The cadastral reference number is linked to a cadastral map. The risk is considered low, due to: • Availability of clear cadastral data in Spain; • A high level of supervision on harvesting operations by the regional governments; • Soliva demands the supplier submits the official Authorisation of Harvesting; • Delivery documents available for every delivery.			
Means of Verification	Contract with supplier. Delivery note and register (to the port). Authorization for Harvesting			

Evidence Reviewed	The Spanish Forest Law: Ley 43/2003, 21 November, de Montes: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 COSE report (MAPAMA, 2013): https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf Real Estate Cadastre: http://www.catastro.meh.es/ http://www.sedecatastro.gob.es/ FSC National Risk Assessment for Spain, 11 September 2018
Risk Rating	Low Risk
Comment or Mitigation Measure	An additional check is made by Soliva is that they are hiring the trucks for wood chips deliveries from forest to the port location. Soliva does not sign the contract and does not approve deliveries, if there should be an Authorization for Harvesting, but it is not presented. Soliva maintains an excel file on biomass entries which covers the name of the supplier and the district of origin.

	Indicator
1.1.3	The feedstock input profile is described and categorised by the mix of inputs.
Finding	All the harvested wood is chipped in the forest and is delivered to the port facilities by trucks. Chipping and loading of the wood chips are supervised by a forest engineer of Soliva. He also checks if the trucks have arrived in the port. Mainly Aleppo pine is harvested by Soliva and its suppliers. The biomass could sometimes also consist of black pine, umbrella pine and maritime pine, Scots pine, radiata pine and mountain pine. Soliva records them as Pine. The port administrations provide the following information regarding the incoming biomass: • Date • Control document number

	• Lot name • Number plate of the truck • Material category (always wood chips) • Weight. Additionally, Soliva registers the following information: • District of origin; • Tree species; • Supplier name; • Volume in m3; • Name of the transport company.
Means of Verification	There is only one input profile: "pine wood chips". All tree species mentioned on: • Authorization for Harvesting (of the Autonomous Communities) • Forest Management Plan (if available); • Contract with public authority for forest work; • Transportation documents; • Internal register. The ports report every day and monthly. Internal register (Excel file) of Soliva.
Evidence Reviewed	European Atlas of Forest Tree Species https://forest.jrc.ec.europa.eu/en/european-atlas/ The ports report every day and monthly. Internal register (Excel file) of Soliva. Authorisation of Harvesting.
Risk Rating	Low Risk
Comment or Mitigation Measure	Every month the ports also provide a signed report with the actual amount of wood chips stored at the port.

	Indicator
1.2.1	The BP has implemented appropriate control systems and procedures to ensure that legality of ownership and land use can be demonstrated for the Supply Base.
Finding	Every property in Spain must be registered in the Real Estate Cadastre and can be registered voluntary in the Property Register. However registration in the Cadastre is considered enough, since ownership is not a conflict topic. The FSC National Risk Assessment for Spain (2018) states: “Real Estate Cadastre - registration is compulsory and free. The cadastral description includes the physical, legal and economic characteristics of the property: its location, cadastral reference, surface area, use, cultivation, plan, appraisable value and owner.” The Real Estate Cadastre is full of inaccuracies (borders, owners, geometry of the parcels, etc...). However, in general, there are no conflicts on landownership. “Land tenure and use rights are covered by Spanish law and authorities have implemented tools to record and monitor land tenure and use rights. Since ancient times, these rights have had great social and economic relevance, so they are widely developed and recognized. Examples of land tenure and use rights relevant to the Spanish context include, but are not limited to: mapping and marking of public forests, property registration and cadastre, boundaries (such as property markers) on small private properties, etc. There are many civil associations that play an important role in the restoration and maintenance of the different types of property, such as partnership forests (community forests).” Minor examples of conflicts are witnessed only, for example due to: • The documentary for the property can be out of date (old tenure documents, old contracts, or contracts without a notary); • Abandoned properties, people can leave without notice; • Easements conflict; • Conflicts with consortia. Such conflicts are usually well-known to the public authorities and there are established legal ways for resolving the conflicts through negotiation, or via the courts. Laws and regulations in this sphere are respected and work as an efficient tool to prevent the (FSC CW NRA, 2018). This aspect of law enforcement is orderly carried out and no information on corrupted procedures, or law-suits have been found, regarding the legality of ownership and land use within the forest fund of Spain. According to information available from NGOs and governmental sources, this risk can be considered low.
Means of	Contract with the private owner or an agreement with a public authority.

Verification	Contract with suppliers Authorization of cutting Real Estate Cadastre
Evidence Reviewed	Real Estate Cadastre: http://www.catastro.meh.es/ http://www.sedecatastro.gob.es/ Property Register: https://registropropiedad.derecho.com FSC National Risk Assessment for Spain, 11 September 2018 (FSC CW NRA, 2018)
Risk Rating	Low Risk
Comment or Mitigation Measure	Soliva has an additional standard operating procedure to avoid conflicts regarding the legality of ownership and land use. As mentioned in indicator 1.1.2, Soliva always demands the Authorization for Harvesting, or approved Forest Management plan for private properties. The Forest Service establishes the ownership right through the cadastre before issuing this document or approving the FM plan. Only if this document is provided, Soliva signs the contract with the owner.

	Indicator
1.3.1	The BP has implemented appropriate control systems and procedures to ensure that feedstock is legally harvested and supplied and is in compliance with EUTR legality requirements.
Finding	The Spanish National Plan for the Control of the Legality of Commercialized Timber (February 2015) is being implemented by the Ministry of Agriculture, Fisheries, and Food. Autonomous Communities, are the competent authorities to which corresponds the normative development and the executive functions inherent to their role, in the accomplishment of controls on the agents and traders who commercialize with timber and timber products, as well as the reception and processing of the statement of responsibility included in this Royal Decree, and the control of monitoring bodies with headquarters in the Autonomous Community. The National Control Plan - or Regional Control Plans, where appropriate - is the basis for the different actions. Spain reported that they regularly receive complaints from small businesses that there should be a threshold of operator size below which the EUTR should not apply. Spain suggested that the harmonisation of procedures on checks of operators and risk assessments was required and that technical support should be developed (UNEP-WCMC, 2018).

	Soliva undertakes 'due diligence' to be sure that illegally harvested wood does not enter the supply chain, ensuring the EUTR compliance. There is always one tire supply chain. Soliva does the harvesting itself or buys wood from suppliers – in both cases Soliva hires the trucks for delivery from the harvesting site and supervises the wood chipping and loading of the trucks. Quantity of wood is estimated on the contractual stage and registered exactly in the port. If more wood was harvested from the forest then it was estimated, the difference is declared to the forest authority. Legal details of the suppliers are fixed in the contract between Forestal Soliva SL and the owner. In case the contract is concluded between Soliva and supplier, the details about owner are also collected. Soliva always demands the Authorisation for harvesting or a notification and the FM plan. Soliva harvests only pine species (aleppo pine, umbrella pine, black pine, scots pine, radiata pine, mountain pine and maritime pine. These tree species are neither red-listed in Spain, nor by CITES. Soliva completes Declaracion responsable according to the real decree 1088/2015. On basis of the information listed above and at the previous indicators the risk of illegal wood entering in the supply chain is low.
Means of Verification	Soliva always: • Demands the Authorization for Harvesting (must be available), mentioning the land owner • Has a contract with the supplier • A Forestal Soliva technician coordinates chipping and transport operations to the port Due Diligence system of Soliva Declaracion responsable
Evidence Reviewed	COSE report (MAPAMA, 2013): https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf EUTR web site: http://ec.europa.eu/environment/forests/timber_regulation.htm Law 43/2003, of 21 November, on Forestry

	Royal Decree 1088/2015 https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 UNEP-WCMC, 2018. Background analysis of the 2015-2017 national biennial reports on the implementation of the European Union's Timber Regulation (Regulation EU No 995/2010). UNEPWCMC, Cambridge.
Risk Rating	Low Risk
Comment or Mitigation Measure	In case the above-mentioned information and documentation is not available (for instance, not all the suppliers want to share information regarding the owner of the forest property, and they don't provide the Authorization for Harvesting), Soliva does not sign the procurement contract and the wood it not bought.

	Indicator
1.4.1	The BP has implemented appropriate control systems and procedures to verify that payments for harvest rights and timber, including duties, relevant royalties and taxes related to timber harvesting, are complete and up to date.
Finding	A wide range of taxes are levied on different sources, the most important ones being income tax, social security contributions, corporate tax, value added tax; some of them are applied at national level and others at national and regional levels. Most national and regional taxes are collected by the Agencia Estatal de Administración Tributaria, which is the organization responsible for collecting taxes at the national level. Other minor taxes, such as property transfer tax (regional), real estate property tax (local), road tax (local) are collected by regional, or local administrations. A study published by Ministry of Fisheries, Food in collaboration with Spanish Confederation of Forest Organizations states that the degree of control by the forest authority is high or very high in the regions of the Supply Base (MAPAMA, 2013). The functioning of the tax system in Spain prevents this risk from occurring on a significant scale, as there is an obvious way of tracking the operation and consequent payment of taxes. The main tax related to harvesting rights are paid by the private owners to the Autonomous Community before receiving the Authorization for Harvesting. The Authorization for Harvesting cannot be issued without payment of this tax. Value Added Tax legislation specifies rights, obligations and liability of the tax authorities and taxable entities. VAT is included in the invoice issued by the supplier. It is 12% for the individuals and 21% for the companies. Payment of this tax is crosschecked by the tax authority on the basis of the declaration of both parties (the seller and the buyer). If it's not paid,

	the tax authority conducts a tax audit and issued fines if there are violations of the tax payment obligations. In case of harvesting in the public areas the VAT tax is also included in the invoice. Other taxes: • The tax certificate from the Tax Agency ensures payment of VAT, income tax, corporate tax and tax on income of physical persons (employees); • The tax certificate issued by the Ministry of Labour, Migration and Social Security ensures payment of all social security taxes, including payment in pension funds. In case a company wants to work on public land, it needs to be accredited and registered in the Register for Accreditation of Companies (REA). To obtain this certificate, companies have to pay all necessary taxes and duties. Spain has Corruption perception index of 58 (in 2018). This indicates that state issued documents are trustworthy and can be considered reliable. Tax laws were strengthened over the past years, which provides more reliability. There were no significant fraud cases related to corruption related to the forest sector for many years. No reports were found on significant fraud linked to corruption in the forest sector, nor on significant illegal logging. As Soliva works on public lands, it is checked on payment of all taxes and duties. The government also checks if Soliva is accredited and registered to work on public lands. Sometimes self-billing is applied. Considering the above information and Soliva's procedures, this risk can be considered low.
Means of Verification	Contracts between Forestal Soliva and suppliers, forest owners, subcontractors Certificates of non-debt to the tax authorities (Tax Agency and Social Security) Invoices/receipts Authorization for Harvesting
Evidence Reviewed	Ministry of Labour, Migrations and Social Security: http://www.mitramiss.gob.es Corruption perception index: https://www.transparency.org/country/ESP#

	Tax Authority: www.agenciatributaria.es (tax regulations, including VAT Basic Regulations, IRPF (Income Tax) Basic Regulations, Corporation Tax Basic Regulations) Tax definitions: https://debitoor.es/glosario/definicion-irpf COSE report (MAPAMA, 2013): https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Soliva sometimes works with subcontractors to harvest and transport the biomass. First time a contract is signed with these kind of companies, the subcontractors' tax certificates are collected by Soliva.

	Indicator
1.5.1	The BP has implemented appropriate control systems and procedures to verify that feedstock is supplied in compliance with the requirements of CITES.
Finding	Spain joined the CITES Convention on 16 May 1986. In Spain, no CITES tree species are listed (CITES Annex I, II and III). Spain is one of the few countries in the world that has an endemic feline (the Iberian lynx), as well as a large bird of prey (the Imperial eagle) and a host of other endemic species. Of the 915 species of wild terrestrial vertebrates included in the EIDOS database, 104 (11.34 %) are endangered, according to the IUCN.

Wild terrestrial species diversity

Taxonomic group	Total species	Endangered ¹	Alien ²
Terrestrial vertebrates	915	104	69
Land mammals	114	19	11
Birds	581	58	16
Amphibians	36	5	0
Reptiles	92	15	11
Freshwater fish	92	7	31
Terrestrial invertebrates	57 000	>258 (>0.5 %)	-
Vascular plants	7 066	826	141
Non-vascular terrestrial plants	>2 000	>170 (>9 %)	-
Bryophytes	1 100	170 (15 %)	-
Fungi	23 000	-	-
Total terrestrial species	>91 000	-	210

Source: MITECO

1) *Endangered species*: Refers to species whose survival is unlikely if the causal factors of their current situation remain in effect, or to species whose populations are at risk of being in a situation in which their survival is unlikely in the immediate future if the adverse factors affecting them are not corrected.

2) *Alien or non-indigenous species*: Refers to species and subspecies, including their parts, gametes, seeds, eggs or propagules that could survive or reproduce, which have been introduced outside their area of natural distribution or area of potential dispersal and which would not have occupied the current area if not introduced directly or indirectly or if not managed by humans.

The Law 42/2007, of December 13, on Natural Heritage and Biodiversity establishes the basic legal regime for the conservation, sustainable use, improvement and restoration of the Spanish natural heritage and biodiversity and includes the basic framework for the management of the Natura 2000 network. By protecting eco-systems, the CITES species living in these environments are protected as well. Before working in an area, the protection status of the forest is known and CITES species are taken into account.

SEPRONA is the special section of the Spanish Guardia Civil dedicated to the protection of the environment and, in particular, compliance with CITES. Some Autonomous Communities such as the Basque Country or Catalonia have also powers regarding environmental crime. The Ertaintxa (Basque Country) and the Mossos d'Esquadra (Catalonia) have special sections working on environmental crimes including wildlife crime. However, none of these above-mentioned police forces has exclusive jurisdiction in these matters, so at times national and local police or forest guards can initiate proceedings.

Different territorial authorities (Inspection Services, SOIVRE) and Border Inspection Points (Puntos de Inspección Fronteriza, PIF) work daily with suppliers and customers. No evidence on CITES violations in Spain were found.

The reform of the Criminal Code by Act 1/2015: instead of referring to endangered species,

	Article 332 now refers to protected species, widening the scope of the protection. These provisions cover illegal catching and poaching in Spain. As interviewed experts pointed out, illegal catching and poaching of local endemic species affect different populations in different areas. SEPRONA (Special Police Force for the Protection of Nature) has stated that German inspectors come to Spain to hunt and poach amphibians. Regarding CITES and EU Regulations, Spain has stricter domestic measures regarding the trade, taking, possession and transport of endangered species. In addition, there are stricter regulations at the regional level enacted by the Autonomous Communities for the taking and possession of some native species. Possession of exotic species is restricted, including those listed in the Annexes to Regulation (EC) No 338/97. The Law of 21 September 2015 reforming the Act on Biodiversity and Natural Heritage established administrative offences concerning wildlife crime in Article 80. (report for the European Parliament Committee on the Environment, Public Health and Food Safety, 2016).
Means of Verification	List of tree species procured by Soliva and its suppliers. Legal forestry practices: • Authorization for Harvesting; • Forest Management Plan (if available) and notification of harvesting; • Contract with public authority for forest work.
Evidence Reviewed	Portal of the CITES management authority in Spain: http://www.cites.es Report for the European Parliament Committee on the Environment, Public Health and Food Safety, 2016: http://www.europarl.europa.eu/RegData/etudes/IDAN/2016/578962/IPO_L_IDA(2016)578962_EN.pdf Royal Decree 630/2013 regulating the Spanish list of exotic invasive species (Real Decreto 630/2013, de 2 de agosto, por el que se regula el Catálogo español de especies exóticas invasoras. (BOE 03/08/2013)) Information about species in Spain: http://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-especies-terrestres Statistics on wild species: http://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/Eidos_acceso.aspx Information on invasive alien species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-exoticas-invasoras/default.aspx
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
1.6.1	The BP has implemented appropriate control systems and procedures to ensure that feedstock is not sourced from areas where there are violations of traditional or civil rights.
Finding	There are no indigenous people in Spain, nor minorities that claim exceptional customary, or traditional use rights. In general, some customary rights related to forests exist, but there are no relevant issues or conflicts related to these rights. Besides, an effective legislation is in place to resolve any kind of conflicts related to the forest use rights. There are many forestry associations or similar groups at local or regional level that carry out important work in the recovery or maintenance of customary uses of forests. The Spanish forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military dictatorship. Labour rights are upheld well, including rights as specified in ILO Fundamental Principles and Rights at Work. Spain is not subject to international sanctions or bans on timber exports and no sanctioned persons related to the Spanish forestry sector were identified. The conclusions from the following international reports can support that the risk of violation of traditional and civil rights can be considered low: • World Bank: Global governance indicators – working groups report on aggregate and individual governance. In 2014, Spain had scores between 70.19 and 84.62 in the percentile range among all countries of five out of six dimensions of governance. Compared to the over 200 countries in this ranking, Spain has a relatively high score. • World Bank Harmonized List of Fragile Situations: Spain is not on this list. • Human Rights Watch: although there are some concerns regarding civil rights in Spain, there are no concerns related to forests or forestry sector. • WWF Global. Illegal logging. Spain is not reported as a source of illegal timber. Spain is mentioned by some sources as a consumer of illegally harvested wood, but Spain does not appear in reports as a primary source of illegal timber. • Chattam House. Illicit Indicators of Records - Country Report - Illegal logging is not a significant problem in Spain. • The Corruption Perceptions Index score is 58 (2018). Governmental organisations and their documents are trusted.

Means of Verification	Authorisation of cutting (felling license) Contracts with suppliers
Evidence Reviewed	Mass media reports and international reports of the organisations concerned. World bank governance situation: http://info.worldbank.org World Bank Harmonized List of Fragile Situations: http://siteresources.worldbank.org/EXTLICUS/Resources/511777-1269623894864/Fragile_Situations_List_FY11_(Oct_19_2010).pdf Human right watch: http://www.hrw.org WWF Global: http://wwf.panda.org/our_work/forests/deforestation/causes/illegal_logging/ Global Witness: www.globalwitness.org Chattam House: https://www.illegal-logging.info/regions/spain Corruption Perceptions Index: https://www.transparency.org/cpi2018 FSC National Risk Assessment for Spain, 11 September 2018
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.1.1	The BP has implemented appropriate control systems and procedures for verifying that forests and other areas with high conservation value in the Supply Base are identified and mapped.
Finding	HCV 6 Cultural values - Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples.

The most valid and updated reference for this assessment is the Common Guidelines for the Identification of High Conservation Values, published in 2013 by the HCV Resource Network, which was subsequently published in Spanish in 2014. The Birds and Habitats Directives and other relevant documents on nature protection and management in Spain have been adopted as global references for biological HCV.

The website of the Ministry of Agriculture Fisheries, Food contains information on HCV their management and conservation, as well as on national forest issues. Water management is the responsibility of the Ministry also. The data are sufficient to determine the presence of HCV in the Supply Base.



Spain is contributing the most to the Natura 2000 network among all European countries. The implementation of it in Spain means extending the protected area status to approximately 28% of the territory, a significant proportion.

In Spain there are 1,863 Natura 2000 sites, of which 1,467 are Sites of Community Importance (LIC, Lugares de Importancia Comunitaria) and 644 are Special Protection Areas for Birds (ZEPA, Zonas Especiales de Protección para las Aves), covering 27.3% of Spanish territory; some LIC and ZEPA overlap.

The Natura 2000 Viewer shows on a map the location of Natura 2000 sites along with other information across different layers. The Habitats Directive and the Natura 2000

Network have a monitoring and reporting system (47) that provides information on the updated status of their implementation in the territory.

Regarding forest planning, 14.5% of the forest area has a planning tool (Forest Management Plan or similar), of which one third are private forests and two thirds public forests. However, in recent years the forestry administrations of the Autonomous Communities are facilitating the planning of small holdings through simplified planning tools or "umbrella" plans to which forest owners can adhere and thus cover many small and medium forest properties for which developing individual plans is not affordable.

HCV 1 Species diversity - Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels.

HCV 2 Landscape-level ecosystems and mosaics - Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.

HCV 3 Ecosystems and habitats - Rare, threatened, or endangered ecosystems, habitats or refugia.

HCV 4 Ecosystem services - Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.

HCV 5 Community needs - Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc...), identified through engagement with these communities or indigenous peoples.

HCV 6 Cultural values - Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples.

The most valid and updated reference for this assessment is the Common Guidelines for the Identification of High Conservation Values, published in 2013 by the HCV Resource Network, which was subsequently published in Spanish in 2014. The Birds and Habitats Directives and other relevant documents on nature protection and management in Spain have been adopted as global references for biological HCV.

The website of the Ministry of Agriculture Fisheries, Food contains information on HCV, their management and conservation, as well as on national forest issues. Water management is the responsibility of the Ministry also. The available data are sufficient to determine the presence of HCV in the Supply Base.

Means of Verification	Legislation in force. Online maps. Manual of good practices in sustainable forest management Authorisation of cutting Contracts with suppliers
Evidence Reviewed	Law 42/2007, of December 13, on Natural Heritage and Biodiversity. https://www.boe.es/buscar/act.php?id=BOE-A-2007-21490 Maps catalogue: https://www.mapama.gob.es/ide/metadatos/ Natura 2000 Network http://www.magrama.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/default.aspx Map of Sites of Community Importance (LIC) https://www.mapama.gob.es/ide/metadatos/srv/spa/metadata.show?uuid=0cb17ff1-5b72-4588-9cad-a031a62bbcfa Forest Map of Spain Ministerio para la Transición Ecológica (Ministry for Ecological Transition). https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/zona3_mfe200.aspx Map of Areas of Special Protection for Birds (ZEPA). Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/rednatura_2000_zepa_descargas.aspx Map of protected areas in Spain: https://www.europarc.org/news/2017/06/protected-areas-in-spain Map of watersheds and selected priorities (December 2001) of the Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/desertificacion-restauracion-forestal/lucha-contra-la-desertificacion/lch_pand_propuestas.aspx FSC-NRA-ES V1-1 https://ic.fsc.org/en/document-center/id/309 https://www.mapama.gob.es/ide/metadatos/ UNESCO heritage sites in Spain: https://ich.unesco.org Global organisation monitoring HVC areas: https://hcvnetwork.org The common guidelines for the identification of high conservation values: https://hcvnetwork.org/library/common-guidance-for-the-identification-of-high-conservation-values/

	https://ic.fsc.org/file-download.common-guidance-for-the-identification-of-hcv.a-295.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.1.2	The BP has implemented appropriate control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities.
Findings	During the process of approving the Forest Management (FM) plan or Authorization for Harvesting for a particular area, the HCVs are studied by forest engineers. This is related to any harvesting being conducted on the public and private properties. All the restrictions and prescriptions identified during these processes are reflected in the Forest Management Plan or Authorization. Concrete requirements are issued to the owner in writing, for instance describing the time of the year when it is now allowed to perform the harvesting, due to the breeding period of protected birds. The HCVs 1, 2, 3, 4 and 6 are considered by the Forest Service in the process of evaluating the Forest Management Plan or approving the Authorization for Harvesting. HCV 5 is perceived as a low risk and is not considered by the Forest Service, because there are no indigenous people in Spain and local communities does not depend on forest at the extent that basic needs could be threatened by forest management activities. On the contrary, it is considered that in Spain, the abandonment and depopulation of rural areas endangers the continuity of the local culture. The economic importance of Spanish forests is not significant; their production level is very low, leading to the abandonment of forest management, an increased risk of fires, pests and a greater impact of natural disasters. Forest management is part of the culture in rural areas and should not be decreased but increased. To solve this problem, the forestry sector and industry should be strengthened.
Means of Verification	National and regional legislation in force. Online maps Manual of good practices in sustainable forest management Authorisation of cutting Contracts with suppliers
Evidence Reviewed	Law 42/2007, of December 13, on Natural Heritage and Biodiversity: https://www.boe.es/buscar/act.php?id=BOE-A-2007-21490

	Natura 2000 Network https://www.miteco.gob.es/ca/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_espana.aspx Statistics and maps on Nature in Spain: https://www.miteco.gob.es/ca/biodiversidad/servicios/banco-datos-naturaleza/default.aspx FSC-NRA-ES V1-1 https://ic.fsc.org/en/document-center/id/309 Data of Sites of Community Importance (LIC): https://www.miteco.gob.es/ca/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_pres_tipos_lugares_LIC.aspx Forest Map of Spain Ministerio para la Transición Ecológica (Ministry for Ecological Transition) https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/servidor-cartografico-wms-/default.aspx Areas of Special Protection for Birds (ZEPA), Ministry for Ecological Transition). https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/zepa.aspx Over view of protected areas in Spain. Ministry for Ecological Transition) https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/ Map of watersheds and selected priorities (December 2001) of the Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/img_mapa_prio_tcm7-25841.gif Data on nature in the Autonomous Community of Andalusia: https://www.researchgate.net/publication/236005734_Guia_tecnica_para_la_gestion_de_materiales_forestales_de_reproduccion_en_la revegetacion_de_riberas https://www.juntadeandalucia.es/andalucia/naturalezapaisajes.html
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.1.3	The BP has implemented appropriate control systems and procedures for verifying that feedstock is not sourced from forests converted to production plantation forest or non-forest lands after January 2008.

Finding	Approximately 90% of the 18.5 million ha of forest land are considered semi-natural forests. Also, 1.54 million hectares of plantations of the total forested area are registered, of which 583,483 hectares are mainly covered of Eucalyptus spp. (MAPAMA 2014, in FSC NRA 2018). Species used for the biomass production are aleppo pine, umbrella pine, black pine, maritime pine, scots pine, radiata pine and mountain pine. The forest formed by these species belong to Mediterranean coniferous forests type and is found in the southern-central part of the Iberian Peninsula. This forest is a semi-natural forest, where only thinnings are carried out. Thus, the forest does not become a plantation, moreover, it is not harvested in full extent. It cannot be converted to a plantation or a non-forest land. There is no pressure on the semi-natural forests. Regarding FAO STAT data, the forest area in Spain has increased by 33.6% from 13.8 million ha to 18.5 million ha between 1990 and 2016. Spain has a clear legal framework and records on both the conversion of native forests into plantations (prohibited), and the conversion of forests into non-forest lands (authorisation needed). Changes in use from forestry to agriculture must be authorised by the Directorate General for the Natural Environment. The authorisation of changes in forest use is regulated at the state level by the Forestry Law (Law 43/2003 on Forestry, amended by Laws 10/2006, of 28 April and 21/2015, of 20 July), which states in: • Article 40, on Change in forest use and modification of vegetation cover: “The change in forest use of a forest when it is not brought about by reasons for general interest, and without prejudice to the provisions of article 18.4 and the applicable environmental regulations, shall be exceptional and shall require a favourable report from the competent forestry body and, where applicable, from the owner of the forest.” • Article 6 the concept of change in forest use as: “any material action of administrative act that causes the forest to lose its character as such”. Therefore, this is an exceptional situation that requires the express authorisation of the competent authorities. The change to agricultural use could be authorised in those areas that have had a previous agricultural use. For other types of changes, conversion is only authorised in the case of special public interest. Eucalyptus is recognised as an invasive species in “The Andalusian Programme for the Control of Invasive Alien Species”. Since 1992 measures have been taken to approach the task of recovering areas of public forests. Since that year, eucalyptus has not been used in reforestation in public forests and thousands of hectares of eucalyptus have been recovered. Conversion of native forests with eucalyptus is low risk in Andalucía and other regions for over a decade.
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	Conversion of natural forests Spain lost 191 000 hectares of its primary forest cover between 1990 and 2005. However, the law currently prohibits the conversion of natural forests to plantations or other non-forest land uses and such conversion does not currently occur in Spain (according to data from FAO, MAPA and SECF). Article 50 of Law 21/2015 on Forestry stipulates that the Autonomous Communities must guarantee the conditions for the restoration of burned forest land, and the following is prohibited: • Change in forest use for at least 30 years. • Any activity inconsistent with the regeneration of the forest canopy, during the period determined by regional legislation. Law 43/2003 on Forestry was amended in 2015 enabling the possibility of changing forest use where forests have been affected by fire, but only after 30 years. As this law has only been in force for a year and a half, the risk is not yet present. Soliva and its suppliers does not perform clearcutting operations. Material from Forest maintenance and selective harvesting operations carried out on converted plots from forests to plantations and from forests to non-forest use after Jan. 2008 is not be included as SBP compliant feedstock. It is be refused or physically segregated. Due to the following reasons, this indicator can be considered low risk: • Soliva uses forest management operations and tree species that exclude the possibility of material coming from converted autochthonous forest areas (to for example eucalyptus plantations). • National and regional legislation are clear on forest conversions, and in average the forest area increased by 33.6% between 1990 and 2016.
Means of Verification	Species list of Soliva and its suppliers Approved Forest Management plan or relevant Authorization for Harvesting Review of orthophotos from flights prior to 2008 and after Existing legal framework. Laws, regulations and control bodies Forestry work/harvesting authorisation
Evidence Reviewed	Forestry Law consolidated text (Forestry Law 43/2003 amended by Laws 10/2006, of 28 April and 21/2015, of 20 July): https://www.mapa.gob.es/es/

	FAO statistics: http://www.fao.org/faostat/es/#data/EL Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017 Ministry of Agriculture, Fisheries and Food. National Forest Inventory. https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-forestal-nacional/default.aspx Andalusia Forest Service: http://www.juntadeandalucia.es/medioambiente/site/portaWeb Removal of eucalyptus trees in public forests, Junta de Andalucía: https://www.juntadeandalucia.es/boja/1992/57/1 Valencia: Law 5/2014, of 25 July, of the Generalitat, on Land Use Planning, Urban Planning and Landscape, of the Valencian Community Cartography and database of agricultural transformations of forest areas of the Valencian Community Removal of eucalyptus trees in public forests, Junta de Andalucía Law 8/2014 on Tax Measures, Administrative Simplification and Civil Service, Region of Murcia
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.10.1	Genetically modified trees are not used.
Finding	The activities with genetically modified organisms (GMOs) are regulated in Spain by Royal Decree 178/2004, of 30 January, approving the General Regulation for the Development and Execution of the Law 9/2003 (25 April), which establishes the legal regime of confined use, voluntary release and commercialization of genetically modified organisms.

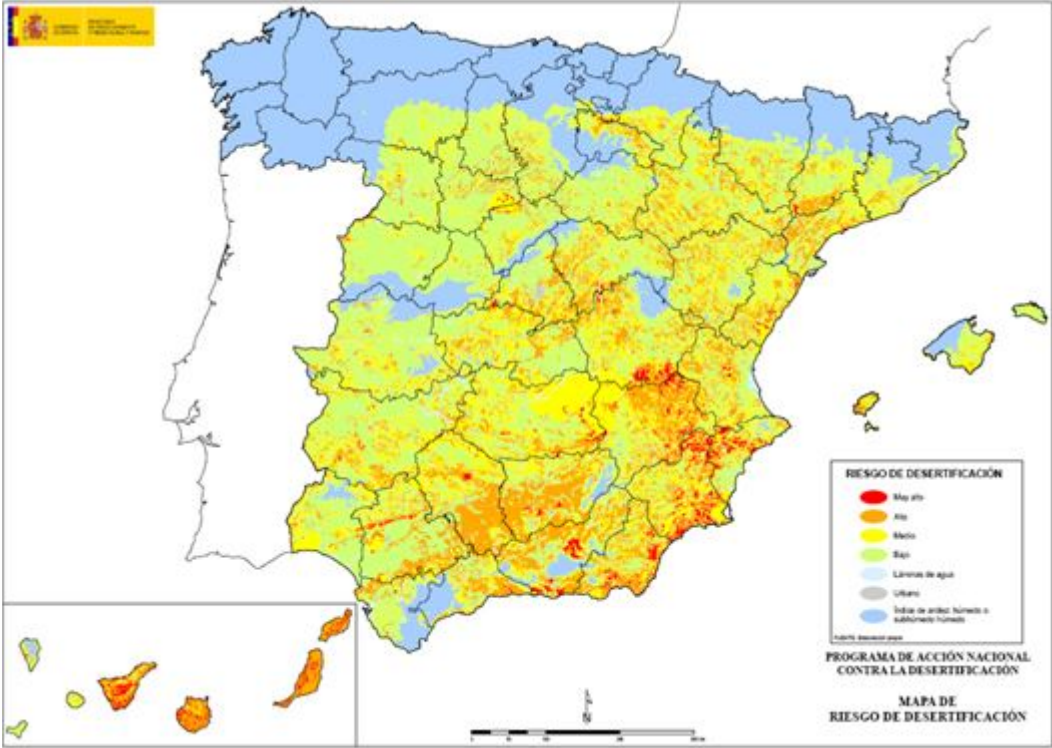
	There is no total prohibition on the commercial use of GMO, but it is strictly regulated, and licensing is required for this activity. However, currently, licenses have only been granted for the marketing of agricultural products (maize). No forest species are included in the Ministry of Agriculture, Fisheries and Food's database of commercial varieties with GMO. For trial purposes, authorizations were granted in 2012 for a test with poplar (<i>Populus</i> spp.). These trials continued until 2015 and currently there are no ongoing tests. Forestal Soliva and its suppliers does not operate in forests with genetically modified trees, and such wood is not utilized. Used are only four common, native pine species.
Means of Verification	List of species that could be approved for GMO use: https://www.mapa.gob.es/es/agricultura/temas/medios-de-produccion/semillas-y-plantas-de-vivero/registro-de-variedades/reg-de-variedades-comerciales Obtained wood from pine tree species, Soliva and its suppliers processes: • Aleppo pine (<i>Pinus halapensis</i>) • Umbrella pine (<i>Pinus pinea</i>) • Maritime pine (<i>Pinus pinaster</i>) • Black pine (<i>Pinus nigra</i>) • Scots pine (<i>Pinus sylvestris</i>) • Radiata pine (<i>Pinus radiata</i>) • Mountain pine (<i>Pinus uncinata</i>)
Evidence Reviewed	The existence of a strong legal framework in the region Law 9/2003, of April 25, which establishes the legal regime of confined use, voluntary release and commercialization of genetically modified organisms. https://www.boe.es/buscar/doc.php?id=BOE-A-2003-8588 Resolutions of GMO use by Autonomous Communities: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/registro-publico-OMG/CCAA.aspx List of species that could be approved for GMO use: https://www.mapa.gob.es/es/agricultura/temas/medios-de-produccion/semillas-y-plantas-de-vivero/registro-de-variedades/reg-de-variedades-comerciales Genetically modified poplar authorization: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/SNIF_B_ES_12_30_tcm30-185784.pdf

Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.2.1	The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.
Finding	Some forest activities may have an environmental impact reported before applying for license, like possible soil or water course damage. Procedures in these cases are well regulated in Spanish legislation. As explained, the forest department carries out a previous visit to the forest before writing the authorisations of cutting, another visit during the forest works and a final visit when works have been completed. During all this visits, it is verified that no impacts are caused and, if necessary, specific technical conditions are set. In addition, in Spain there are environmental policies that guarantee compliance with the law in the natural areas. At national level there is SEPRONA and at the autonomous level, some regions have its rural police force. Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts: • Manual of good environmental practices in Sustainable Forest Management • Field visits (before and during forestry work) • When FORESTAL SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it. • If some possible impact is detected, FORESTAL SOLIVA implements corrective actions (recorded in the Field Visit form) just in case. As the risk of eventual impact exists, this indicator is classified as “specified risk” and the mitigation measure is that SOLIVA has implemented a system of controls to verify that feedstock is sourced from forests where there is appropriate assessment of impacts.
Means of Verification	Manual of good practices in sustainable forest management

	Authorisation of cutting (felling license) Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	Law 21/2013, of 9 December, on environmental impact assessment https://www.miteco.gob.es/en/calidad-y-evaluacion-ambiental/temas/evaluacion-ambiental/legislacion/ Environmental regulations of Spain https://gettingthedealthrough.com/area/13/jurisdiction/21/environment-spain/ Murcia Forest Service: http://www.murcianatural.carm.es/web/guest/ambito-forestal Valencia Forest Service: http://www.agroambient.gva.es/es/web/medio-natural Castilla-la Mancha Forest Service: http://www.castillalamancha.es/tema/medio-ambiente/ Andalusia Forest Service: http://www.juntadeandalucia.es/ Catalunya Forest Service: http://agricultura.gencat.cat/ca/ambits/medi-natural/ Aragon Forest Service: www.aragon.es/DepartamentosOrganismosPublicos/Departamentos/DesarrolloRuralSostenibilidad/AreasTematicas/ Nature Protection Service (Spain) https://www.guardiacivil.es/es/institucional/Conocenos/especialidades/Medio_ambiente/index.html SWOT analysis of forestry in Spain: https://riunet.upv.es/bitstream/handle/10251/64425/Valls%3BVall%C3%A9s-Planells%3BGaliana%20-%20Sustainability%20of%20Mediterranean%20Spanish%20forest%20management%20through....pdf?sequence=1 Guides and directives for environmental assessment: http://www.mapama.gob.es Spanish Association of Environmental Assessment: - Spanish association of environmental impact assessment: http://www.eia.es - National legislation: http://www.eia.es/nacional - Autonomous Community legislation: http://www.eia.es/autonomica FSC-NRA-ES V1-1: https://ic.fsc.org/en/document-center/id/309
Risk Rating	Specified Risk

Comment or Mitigation Measure	Soliva and its suppliers only obtains wood from thinnings with authorization from the forest department, forest works are made according the Manual of good environmental practices in Sustainable Forest Management and Soliva carries on field visits (before and during forestry work) to ensure that all standards are met. If some possible impact is detected, FORESTAL SOLIVA implement mitigations measures.
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	Indicator
2.2.2	The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality (CPET S5b)
Find ing	Main problem of soil quality of Mediterranean forests is soil desertification and erosion. Desertification at present is mainly due to forest fires and erosion. Climate change will deteriorate soil fertility through a loss of carbon from the soil. Desertification can be combated through irrigation, tree species selection, fighting forest fires and reforestation.  The following particular conditions of large areas of Spain and the Mediterranean region are associated with desertification processes: • The semi-arid climate in large areas, seasonal droughts, extreme variability of rains and sudden high intensity rains; • Poor soils with a marked tendency to erosion;

- Uneven relief, with steep slopes and very diversified landscapes;
- Loss of forest cover due forest fires.

The combination of factors and processes such as aridity, drought, erosion, forest fires, overexploitation of coastal areas, etc., gives rise to scenarios typical of desertification in Spain.

The European Court of Auditors (ECA) research indicates that up to 44% of Spain runs a great risk of soil erosion. According to JRC Science for Policy report "Condition of agricultural soil: Factsheet on soil erosion", 2017, Soil degradation by water erosion is particularly significant in Spain (3.7 t/ha/year) in years 2000-2012.

Flood protection is addressed by the Flood Risk Prevention and Management Directive, which draws up Flood Risk Management Plans. Protection against erosion is addressed via the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. This plan designates the priority watersheds and develops programs and actions to be carried out. The plan is operating on more than 18.4 million hectares, of which 3.5 million are a priority.

Several laws in each Autonomous Community regulate management and harvesting, including specific technical limitations (among others, machinery to be used according to the soil conditions, etc.).

The afore mentioned legislation is complemented with a high degree of implementation. There are no published reports on significant impacts of forest activities. The increase of forest and artificial surfaces is considered an important factor for decreasing erosion. Regarding erosion, new forests on abandoned agricultural lands improve the soil quality.

The risk of erosion also depends on the kind of terrain where harvesting is conducted. Soliva applies specific forest management techniques and machinery in the mountain areas with the goal of avoiding erosion problems, that differs from the once on the plain terrain.

Another problem for soil quality in Spain is a loss of nutrients. However, this problem is mostly related to agricultural soils (Salinization due to the large scales irrigation systems, soil pollution by excessive use of fertilizers and pesticides, soil acidification where the industrial emission is clearly related to the decrease of the pH of the prone soil, soil degradation due to development of soil crust) and Eucalyptus plantations.

Regarding forestry, tillage is not that heavy as in agricultural sector. Best forest management practices are used by Soliva, as well as the prescriptions regarding soil quality in PGFs and Authorization of harvesting are fulfilled.

Within the pine forest stand, organic matter is always preserved on the harvesting site returning nutrients back in the soil. Accompanying vegetation like shrubs and grasses are always left on the harvesting site. The number of trees for harvesting can be limited in case there is a risk for soil quality.

	According to the information above, it can be established that the forestry maintenance operations in pine stands do not damage the soil significantly and that, within the framework of sustainable forest management and with appropriate environmental and forest management procedures, no significant damage to the soil is to be expected. However, mountain areas which cover a part of the supply base require a special attention in terms of erosion, as mentioned above. On the level of the regions this could be also considered a high risk, however, the BP undertakes number of specific measures to perform nondestructive forestry operation.
Means of Verification	- Existing legal framework. Laws, regulations and control bodies - Available maps on the risk of erosion and desertification - Manual of good practices in sustainable forest management
Evidence Reviewed	JRC Science for Policy report "Condition of agricultural soil: Factsheet on soil erosion", 2017 http://publications.jrc.ec.europa.eu/repository/bitstream/JRC110011/agsol_deliverable_policy_report_final_-_pubsy_online_eur29020.pdf FAO Status of the World's Soil Resources http://www.fao.org/3/a-bc595e.pdf Mass media: https://www.hortidaily.com/article/6040948/44-of-spain-runs-a-great-risk-of-soil-erosion/ Comisión de Coordinación de Políticas de Cambio Climático (2007) Government of Spain. Quinta Comunicación Nacional de España IPCC (2007), in: EEA, JRC and WHO (2008) IPCC (2014) https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/desertificacion-restauracion-forestal/lucha-contra-la-desertificacion/index.aspx Manual de buenas prácticas para el aprovechamiento integral de biomasa en claras sobre repoblaciones de <i>Pinus sylvestris</i> L. y <i>Pinus pinaster</i> Ait https://www.researchgate.net/publication/278687411_Manual_de_buenas_practicas_para_el_aprovechamiento_integral_de_biomasa_en_claras_sobre_repoblaciones_de_Pinus_sylvestris_L_y_Pinus_pinaster_Ait
Risk Rating	Specified Risk
Comment or Mitigation	Soliva and its suppliers only obtains wood from thinnings (forest maintenance and selective harvesting operations) that are approved by the Forest Service. Within the forest stand, organic matter is preserved because no clear cuts performed. Code good of forest management practices are always used by Soliva and it's suppliers.

gati on Mea sure	Forest engineers check the possibility of high risk of erosion and provide special instructions to the forest workers on the case to case basis. They fill in the check list every time when the work at the new harvesting site starts. After the work forest engineer check how well the instructions were fulfilled.
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	Indicator
2.2. 3	The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).
Fin din g	As indicated in indicators 2.1.1. and 2.1.2., in Spain, there is a systematic legal framework for the protection of natural spaces and areas with high conservation values: "In accordance with Law 42/2007 on Natural Heritage and Biodiversity". These are areas of the national territory, that comply with at least one of the following requisites and are declared as such: • Contain systems or natural elements that are representative, unique, fragile, threatened or of special ecological, scientific, landscape, geological or educational interest. • Are especially dedicated to the protection and maintenance of biological diversity, geodiversity and associated natural and cultural resources." Spanish forests have a wide range of HCV in terms of biodiversity, water protection and other ecosystem services. (see 2.2.4). According to a report of the IUCN of 2013 the Biodiversity in Spain is at risk, but in 2018 a <i>"Report about the state of biodiversity"</i> was published by IEPNB (Spanish Inventory of Natural Heritage and Biodiversity) in accomplishment of the National Strategic Plan about Natural Heritage and Biodiversity and therefore states: <i>"This report is intended to be a document that allows us to have basic information and summary on the state of the elements that compose our Natural Heritage and Biodiversity. It allows laying the foundations for an accurate analysis of them and a system of Indicators has been definitively implemented. This system will be the basis for the reports of the next six years that will contain an evaluation of the results achieved by the main policies adopted in the matter."</i> All Autonomous Communities have legislation on vulnerable ecosystems: they are referred to as National Parks, Natural Parks, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. The protected area in Spain is 13% for natural areas and this increases to 28% if the Natura 2000 Network is included, with Spain being the country that contributes most to the Natura 2000 Network, the main instrument of European conservation policy. The protected areas cover both public and private forests. The Autonomous Communities have a wealth of information both on websites and in viewers and geographic information (GIS) on protected areas, priority ecosystems and habitat (Natura 2000 Network). All Autonomous Communities are preparing or have already a strategy for Biodiversity and Red Natura 2000 for horizon 2030.

In Aragon a Forest Plan of Aragon for 2030 is in elaboration at the moment taking into account the strategy for biodiversity. "The Forestry Administration has highlighted the importance of the need for adequate consideration of sustainable uses in the management of biodiversity, particularly in the areas of the framework of the Protected Natural Spaces, as well as of the spaces included in the Natura 2000 Network where forest use covers an area of 1.372.028 hectares, which represents more than three quarters of those spaces."

Aragon states that "The existing overlap in the territory between the ENP (Espacios Naturales Protegidos) and the Natura 2000 Network makes it necessary to improve coordination between the two protection models. But there is also a need to improve coordination between the two spaces and management the fact that practically all the ENPs and 80% of the forest areas are located in the Natura 2000 Network are forest lands that have the condition of forest. This coordination is all the more necessary when the circumstance is that more than half of the forest habitats that are part of the Natura Network 2000 are forests managed by the Forestry Administration and more than 1 million of hectares of forest belong to the Network of Natural Spaces and/or to the Network Natura 2000. On the other hand, these Plans are not always well oriented in relation to with Sustainable Forest Management as evidenced in the elaboration of the Aragon Forest Plan.

"Also, taking into account the relevance of agricultural uses, and forestry in protected areas and the Natura 2000 network, there is a need to deepen the degree of concreteness of the management instruments. In particular, a clear distinction must be made between the conditions for application of the different types of extensive or intensive livestock farming, as well as adapt the criteria in favour of Sustainable Forest Management and planning, the use of renewable energies or the application of new technologies in the energy sector."

Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out environmental police work. No reports have been published on relevant environmental damage related to forestry work/harvesting.

Any harvesting activity that may affect rare or endangered species has limitations specified in the "Authorization for Harvesting".

In Andalusia an integrated strategy on biodiversity was developed in 2011.

With the aim of contributing to the correct application of the content of Law 42/2007, of December 13, on Natural Heritage and Biodiversity, as well as community regulations and international conventions on biodiversity conservation signed by Spain, the application guidelines of Law 42/2007 constitute guiding criteria and a good tool for effective enforcement of regulations and for coordination at the state level of actions. These guidelines, of a technical nature, are elaborated within the Committee of Wild Flora and Fauna, through working groups.

In addition, other instruments with regulatory status have been developed, such as the Royal Decree on power lines or on feeding ghoul.

	<i>The government website in the biodiversity section contains the following documentation of guidelines:</i>  Technical guidelines for action Good practices for live capture and tagging of wildlife specimens  Technical guidelines to make public use compatible with the conservation of protected plants in coastal environments approved at the Sector Conference 26 July 2018  Technical guidelines for feeding management of ghouls in Spain (pdf)  Technical guidelines for the capture of predatory hunting species: homologation of capture methods and user accreditation (pdf)  Technical guidelines for the adaptation of the extraction of finches from the natural environment to article 9 of the birds directive 2009/147 / EC (pdf)  Technical guidelines for the development of reintroduction programs and other translocations for the purpose of conservation of wild species in Spain (pdf)  Guidelines for monitoring and evaluating the conservation status of threatened and special protection species  Technical standards for the scientific ringing of birds in Spain (approved in 2019) This indicator is considered as a specified risk, since there is a possibility of non-detected natural values by the authority.
Means of Verification	• Information available on high conservation values in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Sites of Cultural Interest) • Existing legal framework. Laws, regulations and control bodies • Authorization for harvesting • Manual of good practices in sustainable forest management • Field visits • Contracts with suppliers
Evidence Reviewed	Law 42/2007 on Natural Heritage and Biodiversity: https://www.boe.es/boe/dias/2018/07/21/pdfs/BOE-A-2018-10240.pdf All available legislation regarding biodiversity in Spain: https://www.miteco.gob.es/es/biodiversidad/legislacion/leg-espanola-generales.aspx Effectiveness of legislation: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-ley.aspx

	https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-la-biodiversidad/conservacion-de-la-biodiversidad-en-espana/default.aspx Strategy on biodiversity and Red Natura 2000 towards 2030 (d.d. January 2019): https://www.aragon.es/estaticos/GobiernoAragon/Departamentos/AgriculturaGanaderiaMedioAmbiente/TEMAS_MEDIO_AMBIENTE/AREAS/BIODIVERSIDAD/ESTRATEGIA_BIODIVERSIDAD_RED NATURA2000_HORIZONTE2030.pdf Andalusia Strategy on biodiversity: http://www.juntadeandalucia.es/medioambiente/portal_web/web/temas_ambientales/biodiversidad/static_files/estrategia_biodiversidad/eaigb.pdf IUCN report on Biodiversity risk in Spain: https://cmsdata.iucn.org/downloads/spain_s_biodiversity_at_risk__fact_sheet_may_2013.pdf
Risk Rating	Specified Risk
Comment or Mitigation Measure	FORESTAL SOLIVA has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state: • Manual of good environmental practices in Sustainable Forest Management • Field visits (before and during forestry work) • When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it.

	Indicator
2.2.4	The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected (CPET S5b).
Finding	Spain is especially rich in fauna species in Europe due to its location on the southwestern edge of the European continent, just 14 km away from Africa. Around 95 species of land mammals inhabit Spain; some of the most valuable have already been mentioned. More than 270 species of birds breed in Spain each year, around 50 species of wintering birds and 30 species that use Spain as a migratory corridor. Also, almost 100 species of amphibians and reptiles, of which almost 40 are endemic to the country. In Spain there are about 50,000 species of insects and 1,500 species of spiders. As for flora, more than 8,000 plant species and subspecies have been identified within the Spanish territory. Spain hosts 48% of all the mammals that exist in Europe. Of these 111 species of mammals, 19% are threatened at the European level and at least an additional 11% are considered Near Threatened. The major threats at the European level that can possibly (or potentially) affect mammals in Spain are invasive and other problematic species, both native and non-native. Mammal populations are also highly threatened mainly by agricultural and forestry effluents and noise pollution. Hunting, trapping, logging and wood harvesting also pose serious threats

to mammals in the country.

Spain signed the Convention on Biological Diversity in June 1992 and is also a member of the rest of main environmental agreements (Ramsar, Bonn, CITES, Bern Convention, etc.). In Spain, the Convention's Strategic Plan for 2011-2020 has been adopted, which contains a long-term vision for 2050, a mission for 2020 and 20 operational targets for conservation and sustainable use of biodiversity.

The IUCN Red list - Spain's biodiversity at risk (2013):

Number of species assessed within each IUCN Red List category at the European level

Species group	No. of sp. in Europe	No. of sp. in Spain	% of European sp. occurring in Spain	No. of threatened sp. in Spain (status at European level)		
				CR	EN	VU
Mammals	233	111	48%	4	4	10
Reptiles	140	62	44%	5	7	3
Amphibians	83	29	35%	1	1	3
Freshwater fishes	522	71	14%	5	9	12
Butterflies	435	234	54%	0	4	8
Dragonflies	137	79	58%	0	1	5
Saproxyllic beetles**	431	224	52%	0	6	5
Terrestrial molluscs**	1,233	418	34%	22	19	53
Freshwater molluscs	854	166	19%	11	8	23
Vascular plants**	1,826	839	46%	61	76	63
TOTAL	5,894	2,233	38%	109	135	185

**Not comprehensively assessed, selected species only.

This table does not include the Not Applicable (NA) species in Europe (species introduced after AD 1500 or species of marginal occurrence).

The data are based on the results of the European Red List (European region wide assessment).

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

Under the Law was developed a List of Wild Species under a Special Protection Regime, Spanish Catalogue of Endangered Species and Spanish Catalogue of Invasive Alien Species.

Ecologistas en Acción has prepared a national-level report evaluating compliance with the Aichi Biodiversity Targets (2011-2012) and concludes that in these two years it has not implemented the necessary measures to achieve the Aichi Targets by 2020 and urges the State to take measures to meet them.

Additionally, the Spanish Forestry Plan aims to integrate conservation criteria within sectoral policy planning and management, as well as within improvement, protection and restoration practices for forest areas and measures for the conservation and recovery of vulnerable or endangered species of wild fauna and flora.

Work is also being carried out for conservation of genetic biodiversity. The Spanish Strategy for the Conservation and Sustainable Use of Forest Genetic Resources has been adopted, as has legislation for marketing forest biodiversity. For species that are more economically valuable, seed inventories and banks have been developed.

	In 2018, the government of Catalonia has launched the “Natural Heritage and Biodiversity strategy of Catalonia 2030”, with new concepts and thorough ideas how to approach present reality and risks. In Andalusia an integrated strategy on biodiversity was developed in 2011. All the operations performed in the forest have to be approved by the Forest Service (through the approved Forest Management plan or Authorization). The restrictions are followed for particular areas and in certain seasons of the year, for example regarding the conservation of habitats. Best forest management practices are applied for the harvesting operations.
Means of Verification	• Existing legal framework. Laws, regulations and control bodies • List of Wild Species in Special Protection Regimes and the Spanish Catalogue of Endangered Species • Authorizations for harvesting • Manual of good practices in sustainable forest management
Evidence Reviewed	List of Wild Species in Special Protection Regime and Spanish Catalogue of Endangered Species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN: https://ic.fsc.org/en/document-center/id/309 Ley de Montes 43/2003: https://www.boe.es/eli/es/l/2003/11/21/43/con IUCN Red List: https://www.iucnredlist.org/ https://www.iucn.org/sites/dev/files/content/documents/spain_s_biodiversity_at_risk_fact_sheet_may_2013.pdf Convention on Biological Diversity: https://www.cbd.int/countries/profile/default.shtml?country=es Strategic Plan on Natural Heritage and Biodiversity, approved by Royal Decree 1274/2011 Government of Catalonia, 2018, NATURAL HERITAGE AND BIODIVERSITY STRATEGY OF CATALONIA, 2030 http://mediambient.gencat.cat/web/.content/home/ambits_dactuacio/patrimoni_natural/estrategia_patrimoni_biodiversitat/Resum_ESNATURA_EN.pdf Andalusia's biodiversity strategy: https://www.juntadeandalucia.es/temas/medio-ambiente.html
Risk Rating	Low Risk

Comment or Mitigation Measure	-
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	Indicator
2.2.5	The BP has implemented appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems.
Finding	The way of treating residues is well regulated in Spain. In addition, most of the regions have their own regulations on this matter and burning of residues requires prior authorization. As explained, the forest department carries out a previous visit to the forest before writing the authorisations of cutting, another visit during the forest works and a final visit when works have been completed. During these visits, it is verified that the process of residue removal minimises harm to ecosystems. In addition, in Spain there are environmental policies that guarantee compliance with the law in the natural areas. At national level there is SEPRONA and at the autonomous level, some regions have its rural police force. Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify the process of residue removal minimises harm to ecosystems. As exist a control system, this indicator is considered as a "specified risk".
Means of Verification	Manual of good practices in sustainable forest management Authorisation of cutting (felling license) Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	Nature Protection Service (Spain): http://www.guardiacivil.es/es/institucional/Conocenos/especialidades/Medio_ambiente/index.html Murcia Forest Service: http://www.murcianatural.carm.es/web/guest/ambito-forestal Valencia Forest Service: http://www.agroambient.gva.es/es/web/medio-natural Castilla-la Mancha Forest Service: http://www.castillalamancha.es/tema/medio-ambiente/ Andalusia Forest Service: http://www.juntadeandalucia.es/ Catalunya Forest Service: http://agricultura.gencat.cat/ca/ambits/medi-natural/

	Aragon Forest Service: www.aragon.es/DepartamentosOrganismosPublicos/Departamentos/DesarrolloRuralSostenibilidad/AreasTematicas/
Risk Rating	Specified Risk
Comment or Mitigation Measure	Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and own procedures to verify the process of residue removal minimises harm to ecosystems: • Manual of good environmental practices in Sustainable Forest Management • Not residue burning is made • Not residue shredding/crushing is made • Full tree is logged (not branch and crown) • Field visits (before and during forestry work) • When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it.

	Indicator
2.2.6	The BP has implemented appropriate control systems and procedures to verify that negative impacts on ground water, surface water and water downstream from forest management are minimised (CPET S5b).
Findings	In Spain there are competent bodies carrying out the control tasks of the harvesting operations. The Authorization for Harvesting is issued by Forest Service of every community. Among other things, it regulates the water management in every particular case. The National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification, completed in 2004 and updated in 2007, is the planning instrument at the national level guiding the forest hydrological restoration actions developed by the Ministry of Agriculture, Fisheries, Food, mainly through agreements with the Autonomous Communities. This plan designates the priority watersheds and develops programs and actions to be carried out. The plan is operating globally on 18.4 million hectares, of which 3.5 million are a priority. An annex to the plan includes a map of selected watersheds and priority areas. Harvesting permits are issued by specific competent authority Consejería de Medio Ambiente y Ordenación del Territorio (Ministry of Environment and Planning). General Secretariat for

	Integral Management of Environment and Water, Department of Natural Spaces and Public participation. In public property areas, it is also necessary to obtain permission from the specific competent authority for the public property (e.g., watershed areas, roads, etc.). In addition, if the action affects a zone of Public Hydraulic Domain, an extra authorization to act in this area must be requested. and the competent technicians of the river basin can mark restrictions or mitigation measures. The FSC NRA for Spain states the following: “Forest activities with certain characteristics and of a certain size, as set out in the law, must have an environmental impact report prior to the request for license activity. Environmental impacts of harvesting activities, like soil or water course damage, are generally well regulated in Spanish legislation. As a major branch of forest policy in Spain has been and continues to be aimed at ensuring the supply of water in sufficient quantity and quality.” SEPRONA (Nature Protection Service) or Agentes Forestales / Medioambientales (Autonomous Communities controlling officers) are the organisations dealing with inspections and law enforcement. Nature conservation societies also have an active role in Spain and there are no reports about relevant environmental damages linked to harvesting activities.
Means of Verification	Existing legal framework. Laws, regulations and control bodies Authorisation for harvesting Manual of good practices in sustainable forest management Field visits Contract with suppliers
Evidence Reviewed	Water legislation in Spain: http://www.magrama.gob.es/es/agua/legislacion/ Royal Legislative Decree 1/2001, of 20 October, approving the consolidated text of the Water Law: https://www.boe.es/eli/es/rdlg/2001/07/20/1/con Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060 National forestry inventory plan: https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/nfap_es_tcm30-485874.pdf GUÍA TÉCNICA PARA LA GESTIÓN DE MATERIALES FORESTALES DE REPRODUCCIÓN EN LA REVEGETACIÓN DE RIBERAS: http://www.pfcyl.es/sites/default/files/biblioteca/griberas_dga_v_digital.pdf https://www.researchgate.net/publication/236005734_Guia_tecnica_para_la_gestion_de_materiales_forestales_de_reproduccion_en_la_revegetacion_de_riberas Andalusia regulatory authority: http://www.juntadeandalucia.es/medioambiente/site/portalweb

	Map of watersheds and selected priorities (December 2001) of the Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/img_mapa_prio_tcm7-25841.gif
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.2.7	The BP has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities.
Finding	Regarding this issue Spain has a legal framework based upon the European Air Quality Directive. The Spanish regulations and the surveillance procedures are carried out by the Autonomous Communities of Aragon, Catalunya, Castilla-La Mancha, Valencia, Murcia and Andalusia. The Autonomous Communities have their own personnel to carry out the control tasks. In Spain, on air quality in general, there are reports from the European Commission and NGOs that too little is being done with regard to air pollution control. There have been law-suites, because plans to reduce Ozon are missing at Autonomous Communities. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service). No reports have been published on relevant environmental damage related to forestry operations and harvesting. The greatest impacts on air quality in forests are caused by fires or emissions from nearby heavy industries. Neither of these two factors are a consequence of forestry harvesting operations and forest management activities. Regarding the scope of the work carried out by Soliva, the impacts on air quality are caused by the emissions from the machinery used to complete the work. Therefore, the work is not continuous in just one zone, so the impact is intermittent. When Soliva buys chips from other suppliers, under contract it demands the supplier to follow the Manual of Good Environmental and Forestry Practices and implement it. Soliva has a Manual of operating practices of the occupational risk prevention system

	and a Code of good environmental practices in Sustainable Forest Management. This indicator is considered as a “specified risk”, since SOLIVA has a control system for verifying that air quality is not adversely affected by forest management activities.
Means of Verification	Existing legal framework. Laws, regulations and control bodies Manual of good practices in sustainable forest management Form “Preliminary field visit” Form “Check list” Contracts with suppliers
Evidence Reviewed	https://www.captor-project.eu/en/a-spanish-court-forces-a-region-to-approve-air-quality-plans-for-the-first-time-in-history/ European parliament, questions about air pollution in Spain: http://www.europarl.europa.eu/doceo/document/E-8-2016-002926_EN.html And lately an NGO is also asking for improvement of the quality of air in Spain: https://www.captor-project.eu/en/extension-of-the-complaint-against-spain-for-dropping-plans-to-reduce-ozone-levels Overview of Legislation and regulations on air quality in Spain: http://www.aragonaire.es/moreinfo.php?n_action=policy
Risk Rating	Specified Risk
Comment or Mitigation Measure	Furthermore, FORESTAL SOLIVA has implemented appropriate control system for verifying that air quality is not adversely affected by forest management activities. • Manual of good environmental practices in Sustainable Forest Management • Field visits (before and during forestry work) • When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it.

	Indicator
2.2.8	The BP has implemented appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated pest management (IPM) is implemented wherever possible in forest management activities (CPET S5c).

Finding	Spain has a clear and effective legal framework and competent authorities that carry out the control tasks. The Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out inspections and law enforcement. Royal Decree 1644/2008, of 10 October, establishing the rules for the marketing and commissioning of machinery. Amended by Royal Decree 494/2012 of 9 March to include the risks of pesticide application Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service). No reports have been published on relevant environmental damage caused by using chemicals linked to forestry operations. To be able to apply biocides and chemical agents it is necessary to have a licence issued by a body recognised by the competent authority and to have completed training in this field. To be able to apply biocides and chemical agents it is necessary to have a licence issued by a body recognised by the competent authority and to have completed training in this field. Spain was the largest consumer of pesticides in Europe. In pine can prosper a problematic moth (pine processionary moth, <i>Thaumetopoea pityocampa</i>). An article of Forest Monitor (2017) describes the issue in Spain and alternative measures to pesticides use. To fight the processionary moth diversification of tree species should be pursued. A study was conducted in Andalusia (Forest-monitor) the area between €1.0 and €1.5 million are spent annually on aerial spraying to control processionary outbreaks in our study region (87.300 km²) In addition, because aerial spraying is conducted in the winter following strong, heavy or massive defoliation, treatments are unlikely to limit growth losses or prevent further damage to trees by other organisms. Insecticide spraying cannot be considered a prevention for outbreaks if it is applied once the outbreak explodes. Spraying is sometimes done in pine forests located close to or within populated areas. Aerial spraying is however ineffective, but pheromone traps, hand removal, or application of high insecticide concentrations using truck or back-pack methods is justified given the risks of PPM larvae for human health (EPPO/CABI, 1997). Forest managers should shift from static to adaptive planning based on scientific evidence, monitoring systems and protocols. The Royal Decree 1311/2012, of 14 September, is to establish the framework sustainable use of pesticides by reducing of the risks and effects of their use on human health and the environment. The Royal Decree is an answer to Directive 2009/128 / EC of the European Parliament, of October 21, 2009, which establishes a framework to achieve a sustainable use of pesticides. With this Directive, the European Union regulates the use of plant protection products. Royal Decree provides for protection of the environment and the drinking water, reducing risks in specific areas (habitats and aquatic species), and measures PPP use in areas outside of agriculture. Royal Decree establishes a ban on aerial spraying in general, allowing them, in special cases only, if authorized by territorial delegations.
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	Soliva has a Manual of operating practices of the occupational risk prevention system and a Code of good environmental practices in Sustainable Forest Management. When Soliva buys chips from other suppliers, under contract it demands the supplier to follow the Manual of Good Environmental and Forestry Practices and to follow it and implement it in the work to be carried out.
Means of Verification	Existing legal framework. Laws, regulations and control bodies Manual of good practices in sustainable forest management Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	INVENTARIO DE DAÑOS FORESTALES (IDF) EN ESPAÑA. Red europea de Seguimiento de Daños en los Bosques (Red de Nivel I). RESULTADOS DEL MUESTREO DE 2018. https://www.mapa.gob.es/eu/desarrollo-rural/temas/politica-forestal/inventariodedanosforestales2017_tcm35-441605.pdf Forest Monitor, 2017. Spraying forests does not get anything: https://www.forest-monitor.com/en/spraying-forests-not-get-anything-processionary Quercus, 2015 It is not necessary to fumigate pine forests to control the processionary moth https://www.revistaquercus.es/noticia/4249/articulos-de-fondo/no-es-necesario-fumigar-los-pinares-para-controlar-a-la-procesionaria.html Junta de Andalusia. Integrated Fighting Plan against the Pine Processionary http://www.juntadeandalucia.es/medioambiente/site/portalweb/ Junta de Andalusia. Sustainable use of phytosanitary products. https://www.juntadeandalucia.es/agriculturapescayderural/raif/uso-sostenible-productos-fitosanitarios https://www.juntadeandalucia.es/organismos/agriculturaganaderiapescaydesarrollosostenible/areas/agricultura/sanidad-vegetal/paginas/productos-fitosanitarios-uso-sostenible.html Ministry of Health, Social Services and Equality: • Chemical substances legislation: https://www.mscbs.gob.es/en/ciudadanos/saludAmbLaboral/prodQuimicos/legislacion.htm • Royal Decree 830/2010, of 25 June, which establishes the regulations governing training in biocide treatment: https://www.boe.es/eli/es/rd/2010/06/25/830 • Ministry of the Presidency, Royal Decree 1311/2012, of 14 September, establishing the framework for action to achieve a sustainable use of plant protection products: https://www.boe.es/eli/es/rd/2012/09/14/1311/con

	Royal Decree 494/2012 of 9 March includes the risks of pesticide application as an amendment to Royal Decree 1644/2008, of 10 October, establishing the rules for the marketing and commissioning of machinery.
Risk Rating	Specified Risk
Comment or Mitigation Measure	Although this is low risk under the present legislation (Royal Decree 1311/2012, of 14 September) Soliva follows (and does not approve) inefficient use of pesticides against pine processionary moth (<i>Thaumetopoea pityocampa</i>). Aerial spraying of pesticides is forbidden, but in special cases can still be approved by the government. Last year there have not been aerial spraying in the forest areas of importance to Soliva. In case, this inefficient method would be used the feedstock coming from these forest areas would be excluded. Furthermore, FORESTAL SOLIVA has implemented appropriate control system and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated Pest Management (IPM) is implemented wherever possible in forest management activities: - Manual of good environmental practices in Sustainable Forest Management - Field visits (before and during forestry work) - When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier to apply good environmental practices and also SOLIVA makes field visits to verify it.

	Indicator
2.2.9	The BP has implemented appropriate control systems and procedures for verifying that methods of waste disposal minimise negative impacts on forest ecosystems (CPET S5d).
Finding	There are laws in force that forbid any waste disposal in the forest, such as Law 22/2011 on "The contaminated soil by waste". The Nature Protection Service (Spanish: Servicio de Protección de la Naturaleza, SEPRONA) is a unit of the Spanish Civil Guard responsible for nature conservation and management of the hunting and fishing industry. Among other things, they are also heavily involved in protection of natural spaces, and prevention and extinction of fires. In relation to this they carry out the survey how the waste management is carried out by the responsible for harvesting.

	The waste management system of Soliva is as follows: • Urban waste: areas must be kept clean and free from residue of rubbish scattered in the floor. Urban waste must be collected and deposited in the nearest municipal container; • Hazardous waste. Proper management of hazardous waste begins at the moment the waste is generated, and all personnel are involved; • Do not mix hazardous waste. Dispose of hazardous waste through an authorised waste management company Soliva also has a system implemented with the following elements in order to minimise the possible impacts of the works: • Manual of good environmental practices, recommended conduct for its own workers and workers from subcontracted companies • Manual of operating practices of the occupational risk prevention system • Code of good environmental practices in Sustainable Forest Management When Soliva buys chips from other suppliers, under contract it demands the supplier to follow the Manual of Good Environmental and Forestry Practices and to follow it and implement it in the work to be carried out. In the inspections held by the public administrations at the end of the operations, they check that there are no wastes in the area. Forestal Soliva technicians always make a final visit to the area of action to verify that there is no waste or damage in the area.
Means of Verification	Manual of good practices in sustainable forest management Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	Existing legal framework. Laws, regulations and control bodies Manual of good environmental practices Good Environmental Practices in Sustainable Forest Management Legislation on waste management and prevention, regulations and planning: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/prevencion-y-gestion-residuos/normativa-y-planificacion/ Law 22/2011 on the contaminated soil by waste: https://www.boe.es/eli/es/l/2011/07/28/22
Risk Rating	Low Risk

Comment or Mitigation Measure	-
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	Indicator
2.3.1	Analysis shows that feedstock harvesting does not exceed the long-term production capacity of the forest, avoids significant negative impacts on forest productivity and ensures long-term economic viability. Harvest levels are justified by inventory and growth data.
Finding	The Forestry Act (Law 21/2015 of 20 July amending Act 43/2003 of 21 November on Forestry) is the legal basis for forest management. Most Autonomous Communities have their own forestry legislation that regulates the protection, management and use of forests in their territory. Article 33 of the Forestry Act establishes the need for public utility forests and protection forests to have a Forest Management Plan, a work plan or an equivalent management tool. These documents shall be developed by the owner/holder and must always be approved by the regional forest organization. Where an approved management plan is effective, it shall establish the specific laws and regulations to be taken into account in the forest under consideration. In general, in the case of non-protection private forests and public forests that are not catalogued, it is not compulsory to develop a management plan. The competent body of the autonomous community will regulate in which cases it is mandatory to have a forest management tool. The different laws in each Autonomous Community regulate forest operations, use and specific technical limitations (type of logging, maximum allowable cutting area, machinery to be used according to the soil conditions, etc.), diameters (minimum and/or maximum), species and other parameters. The available forestry statistics of national forestry inventory (IFN3) show a significant increase in timber stocks in Spain from inventory to inventory as a result of both the continued increase in forest area in recent decades and the improvement in forest cover. Also, according to the reports produced by the Ministry's Forestry Service, the annual growth of wood in Spanish forests (45 million m3) is about three times greater than the amount harvested (15 million m3 per year). This balance, with an extraction rate of 35%, is maintained with the current data. However, the figures vary widely between Autonomous Communities and range from 10% to 88%. In all cases, the felling figures

are lower than the growth figures.

The levels of harvesting are always well justified. In eucalyptus groves the entire cover is harvested at the end of the shift, while in pine groves, intermediate work and harvesting is carried out, although in all cases the harvesting levels are conservative, as confirmed by the statistics and reports.

In the 2012 figures, the extraction rate per Autonomous Community is shown below:

Tabla 64: Tasa de extracción (extracción / crecimiento) y tasa de cobertura (extracción / consumo de madera) de los recursos maderables por CC. AA. con referencia a 2010. Los crecimientos anuales son los expresados en el Anuario de Estadística Forestal de 2010 obtenidos por diferencias entre IFN3 e IFN2 o entre IFN4 e IFN3, según los casos. Los volúmenes de extracción se refieren a las cortas de maderas realizadas en 2010, según el Anuario de Estadística Agraria de 2012, incluyendo datos estimados para Extremadura y Madrid por información de 2011. Consumo de madera según SECF (2010).

Comunidad Autónoma	Tasa de extracción (%)	Crecimiento (m³ x 1000)	Extracción (m³ x 1000)	Consumo de madera (m³ x 1000)	Tasa de Cobertura (%)	Sup. Arbolada (x 1000 ha)	Intensidad de cortas (m³/ha arbolada)
Andalucía	12	3.075	368	5.542	6,6	2.656	0,14
Aragón	6	2.760	171	893	19,1	1.578	0,11
Asturias	29	2.810	820	720	113,8	451	1,82
Baleares	5	222	10	728	1,4	186	0,05
Canarias	4	383	15	1.412	1,1	134	0,11
Cantabria	42	1.215	505	392	128,8	214	2,36
Castilla La Mancha	7	3.374	227	1.375	16,5	2.740	0,08
Castilla y León	20	7.204	1.470	1.707	86,1	2.982	0,49
Cataluña	15	3.964	615	4.957	12,4	1.626	0,38
Comunidad Valenciana	5	756	40	3.394	1,2	754	0,05
Extremadura	51	1.223	631	735	85,8	1.921	0,33
Galicia	58	13.057	7.619	1.862	409,2	1.405	5,42
La Rioja	6	728	42	215	19,5	170	0,24
Madrid	7	394	27	4.281	0,6	270	0,10
Murcia	1	237	2	982	0,2	316	0,01
Navarra	21	1.488	315	418	75,3	463	0,68
País Vasco	27	3.831	1.021	1.453	69,6	398	2,56
Total España	30	46.722	13.898	31.066	44,7	18.264	0,76

Fuente: MAGRAMA (2012)

Soliva performs only maintenance operations approved by the state authorities. Most of the forests within the supply base are in high need of maintenance operations. The operations that are being carried out focus on forest stand improvement. In no case clear cuts are made. Selective cuttings and maintenance operations secure the continuity of the forest, improve the quality of the stand, and enable natural forest regeneration. As a result, the net increment of wood within the forest increases.

Means of
Verification

Authorization of cutting/Management Plan, stocks and growth data

National or regional inventories, stocks and growth data.

Harvested volume data

Type of forestry operations

Evidence Reviewed	The following Ministries are involved in legislation of Forestry in Spain: Ministerio de Agricultura, Pesca y Alimentación: https://www.mapa.gob.es/en/ Ministerio para la Transición Ecológica: https://www.miteco.gob.es/es/ Forestry statistics: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/ IFN3: https://www.miteco.gob.es <u>Castilla-la Mancha</u> Natural environment: http://www.castillalamancha.es/tema/medio-ambiente/medio-natural Forest: http://www.castillalamancha.es/tema/medio-ambiente/ <u>Catalunya</u> Forest Service an ecosystems: http://agricultura.gencat.cat/ca/ambits/medi-natural/ <u>Aragon</u> Natural environment: http://www.aragon.es/Temas/MedioAmbiente/AreasTematicas/1_Medionatural Forest: http://www.aragon.es/Temas/MedioAmbiente/AreasTematicas/2_Gestionforestal <u>Andalusia</u> Andalusia Forest Service: http://www.juntadeandalucia.es/ http://www.juntadeandalucia.es/medioambiente/site/portalweb Natural environment: http://www.juntadeandalucia.es/medioambiente/site/portalweb/menuitem.d1a35641276b2bf2490a9d105510e1ca/?vgnextoid=fa99193566a68210VgnVCM10000055011eacRCRD The Andalusian measurements for the prevention and extinction of forest fires: http://www.juntadeandalucia.es/justicia/portal/adriano/.content/recursosexternos/formacion_juecesIIIpresencacioninfoca.pdf <u>Region of Murcia:</u>
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	Natural Environment http://www.murcianatural.carm.es/web/guest Forest: http://www.murcianatural.carm.es/web/guest/ambito-forestal <u>Valencia:</u> Natural Environment: http://www.agroambient.gva.es/es/web/medio-natural Forest: http://www.agroambient.gva.es/es/web/medio-natural/gestion-forestal Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017 ORDER of December 29, 2011, which regulates the use of forest biomass for energy use: https://www.juntadeandalucia.es/boja/2012/12/3
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.3.2	Adequate training is provided for all personnel, including employees and contractors (CPET S6d).
Finding	The company is PEFC COC certified (multi-site 14-38-00168-BVC), training is one of the criteria. Soliva conducts all mandatory training to its own workers. For subcontractors and suppliers, Soliva requests that all documentation relating to the working conditions of workers, including through the Training Certificates and Information required in the field of Occupational Risk Prevention, be submitted for verification. According to legislation, every forest worker of Soliva need to receive training in Occupational Risk Prevention, with a 3-hour certificate each time someone is hired and renewed annually through an external prevention company.

	The training is provided to all employees: truck drivers, chainsaw drivers, forest laborers, etc In addition, Soliva implements a Manual of Good Forestry Practices which describes all the forestry work, the way to approach it, the preventive safety measures necessary and the correct procedure to follow in the event of an accident or emergency. Soliva certifies the training of its workers in this respect. Soliva checks its suppliers (on the performed trainings/certificates and field work). Certificate of training of each worker in occupational health and safety described in the Prevention Law issued by an alienate and accredited accident insurance company Based on the foregoing, the risk related to this indicator is classed as low.
Means of Verification	Existing legal framework. Laws, regulations and control bodies. Training records, course registration and training material. Monitoring of compliance with Employment and Social Security regulations.
Evidence Reviewed	Law 31/1995 on the Prevention of Occupational Risks: https://www.boe.es/eli/es/l/1995/11/08/31 Royal Decree 39/1997 approving the Regulation of Prevention Services: https://www.boe.es/eli/es/l/1997/10/08/39 Ministry of labour, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2 The National Institute for Safety, Health and Wellbeing at Work (INSSBT) is the scientific and technical body of the State General Administration. At their website guidelines on safety can be found, including The Technical Guide for the Integration of Occupational Risk Prevention: http://www.insht.es/InshtWeb/Contenidos/Normativa/GuiasTecnicas/Ficheros/gu%C3%ADa_t%C3%A9cnica_integraci%C3%B3n.pdf Legislation of importance for forest work: • Royal Decree 1215/1997, of 18 July, establishing the minimum health and safety requirements for the use of work equipment by workers. Modified by RD 2177/04, of 12 November, regarding temporary work at height. • https://www.boe.es/buscar/doc.php?id=BOE-A-1997-17824 • https://www.boe.es/buscar/doc.php?id=BOE-A-2004-19311 • ILO Convention 119 on the Protection of Machinery. 1963.

	• https://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:12100:0::NO:12100:P12100_INSTRUMENT_ID:312264:NO • Royal Decree 773/1997, of 30 May, on minimum health and safety requirements for the use of personal protective equipment by workers. • https://www.boe.es/buscar/act.php?id=BOE-A-1997-12735 • Royal Decree 486/1997, of 14 April, establishing minimum health and safety requirements in the workplace. • https://www.boe.es/buscar/act.php?id=BOE-A-1997-8669
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator															
2.3.3	Analysis shows that feedstock harvesting and biomass production positively contribute to the local economy, including employment.															
Finding	The activity of the Spanish forestry industry has been considerably affected by the economic crisis, especially by the bursting of the housing bubble. The data indicate that the industry's activity has been recovering in recent years, since 2012, although it is still a long way off the pre 2008 figures. Within this recovery, bioenergy plays an important role since it is mobilising many resources both for national use and for export, either in the form of chips or pellets. Foreign trade in the forestry sector presents a positive balance from 2012 to 2016. With regards to economic impacts and employment in the local economy of the Autonomous Communities, timber producing forests are scarce and income comes mainly from other products and services. Number of forestry companies in 2016: <table><tr><th>Region</th><th>Amount of forestry related sole proprietorship</th><th>Total amount of forestry related enterprises</th></tr><tr><td>Andalucía</td><td>276</td><td>664</td></tr><tr><td>Aragón</td><td>83</td><td>182</td></tr><tr><td>Catalunya</td><td>32</td><td>85</td></tr><tr><td>Castilla-La Mancha</td><td>139</td><td>316</td></tr></table>	Region	Amount of forestry related sole proprietorship	Total amount of forestry related enterprises	Andalucía	276	664	Aragón	83	182	Catalunya	32	85	Castilla-La Mancha	139	316
	Region	Amount of forestry related sole proprietorship	Total amount of forestry related enterprises													
	Andalucía	276	664													
	Aragón	83	182													
	Catalunya	32	85													
	Castilla-La Mancha	139	316													

Valencia	259	373
Murcia	30	80

Source: ASEMFO Estudio de inversion y empleo en el sector forestal anos 2015-2016 (reference IEA 912, 2016, original source: Camerdata)

Spain imports most of its wood, and demand is growing. The Forestry Sector has a great potential in the creation of rural employment. The domestic forestry sector should increase and considering the present circumstances, more economic activity could double employment in forestry, from the current 155 000 to around 300 000 jobs. Unemployment is a major problem in Spain (14,55% in 2018).

This data is generated by the following wood logging figures in Spain (2015):

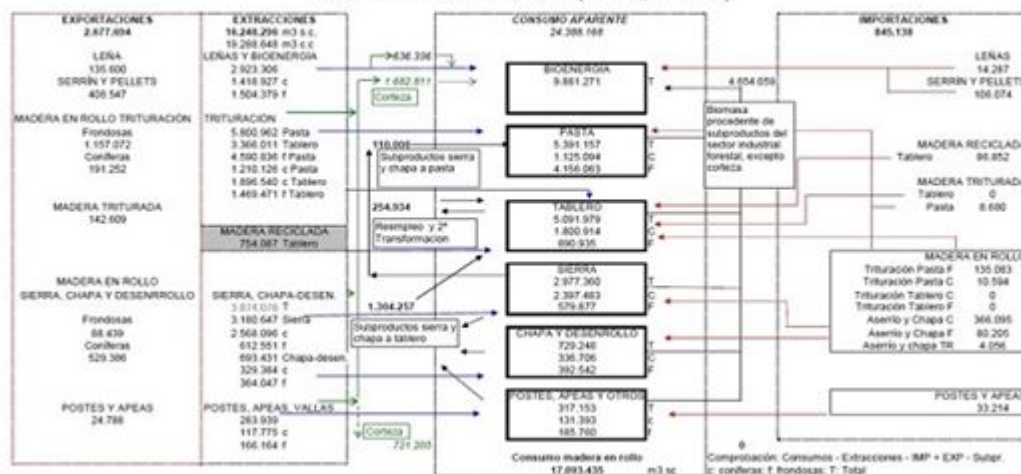
Análisis autonómico de las cortas totales de coníferas y frondosas, 2015

Comunidades Autónomas	Coníferas (m3 cc)	Frondosas (m3 cc)	Total (m3 con)
Andalucía	102,759.32	7,660.00	110,419
Aragón	239,234.38	15,810.99	255,045
Canarias	728.00	1,835.10	2,563
Cantabria	134,623.29	247,420.59	382,044
Castilla La Mancha	266,850.00	38,335.00	305,185
Castilla y León	2,021,267.41	641,859.10	2,663,127
Cataluña	712,868.30	123,588.30	836,457
Comunidad de Madrid	15,339.01	915.24	16,254
Comunidad Foral de Navarra	307,960.00	141,152.00	449,112
Comunidad Valenciana	33,114.72	2,583.66	35,698
Extremadura	181,552.38	417,682.07	599,234
Galicia	3,523,400.00	4,706,650.00	8,230,050
Islas Baleares	7,163.05	1,751.43	8,914
La Rioja	108,225.00	45,824.00	154,049
País Vasco	1,332,606.61	145,597.02	1,478,204
Principado de Asturias	228,024.60	872,751.56	1,100,776
Región de Murcia	2,680.00		2,680
ESPAÑA	9,218,396	7,411,416	16,629,812

National balance of wood, 2016:

APROVECHAMIENTOS FORESTALES. BALANCE NACIONAL DE LA MADERA 2016

BALANCE DE LA MADERA EN ROLLO 2016 (M3 S.C.EQUIVALENTES)



The population employed in fields related to the forestry sector represented 5.7% of the total employed population in 2016. This percentage has remained fairly constant since 2008. It is expected, that these percentages will increase, because of employment generated by the increased use of sustainable energy, such as biomass, as also a greater enhancement of the multifunctionality of forestry.

Andalusia:

Andalusia is the Autonomous Community that in absolute terms generates and also historically has a larger amount of contracts in the primary forest sector, significant more than others, around 18,000 contracts, which is more than double the number of contracts than Castilla-La Mancha, Extremadura or Galicia, which are the Communities that follow in importance in terms of the total number of contracts in this sector.

In absolute terms Andalusia is the one with the highest number of contracts in the set of professional categories that carry out "field" forest work, assuming more than 98% of the total of their contracts in this sector, which reflects the special importance of these professional categories in this Community. Although at a considerable distance, these categories also stand out in absolute figures in Communities such as Castilla-La Mancha and Extremadura (in which they account for around 90% of contracts), or Galicia and Castilla y León (in both more than 96% of contracts).

Contratos realizados en el sector forestal primario

Distribución de los contratos (media 15-16)



Fuente: SEPE, Observatorio ocupacional.

Contrato de Ocupación

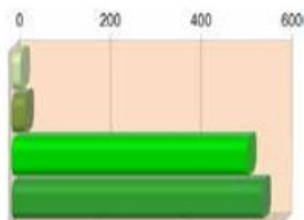
	13	14	15	16
Ingenieros de Montes y Directores de producción de explotaciones agropecuarias y forestales*	131	169	162	17
Ingenieros Técnicos Forestales y del Medio Natural	88	126	123	7
Trabajadores cualificados en actividades forestales y del medio natural*	7.907	10.344	9.001	9.66
Peones forestales y de la caza	7.544	10.125	8.948	7.83

* Ver apartado Metodología.

Aragon:

Contratos realizados en el sector forestal primario

Distribución de los contratos (media 15-16)



Fuente: SEPE, Observatorio ocupacional.

Contrato de Ocupación

13

14

15

Ingenieros de Montes y Directores de producción de explotaciones agropecuarias y forestales*

15

24

27

Ingenieros Técnicos Forestales y del Medio Natural

11

10

36

Trabajadores cualificados en actividades forestales y del medio natural*

500

410

545

Peones forestales y de la caza

811

612

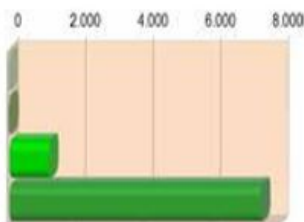
601

* Ver apartado Metodología.

Castilla-La Mancha:

Contratos realizados en el sector forestal primario

Distribución de los contratos (media 15-16)



Fuente: SEPE, Observatorio ocupacional.

Contrato de Ocupación

13

14

15

Ingenieros de Montes y Directores de producción de explotaciones agropecuarias y forestales*

17

32

23

Ingenieros Técnicos Forestales y del Medio Natural

65

70

48

Trabajadores cualificados en actividades forestales y del medio natural*

1.889

796

1.157

1.2

Peones forestales y de la caza

1.928

5.177

7.872

7.1

* Ver apartado Metodología.

Catalunya:

Contratos realizados en el sector forestal primario

Distribución de los contratos (media 15-16)



Fuente: SEPE, Observatorio ocupacional.

Contrato de Ocupación

13

14

15

Ingenieros de Montes y Directores de producción de explotaciones agropecuarias y forestales*

28

23

39

Ingenieros Técnicos Forestales y del Medio Natural

71

135

73

Trabajadores cualificados en actividades forestales y del medio natural*

1.161

1.317

1.680

1.0

Peones forestales y de la caza

2.407

2.043

1.643

1.2

* Ver apartado Metodología.

Valencia:

Contratos realizados en el sector forestal primario

Distribución de los contratos (media 15-16)



Fuente: SEPE, Observatorio ocupacional.

Contrato de Ocupación

	13	14	15
Ingenieros de Montes y Directores de producción de explotaciones agropecuarias y forestales*	22	28	34
Ingenieros Técnicos Forestales y del Medio Natural	50	21	45
Trabajadores cualificados en actividades forestales y del medio natural*	594	996	1.453
Peones forestales y de la caza	731	1.010	1.153

* Ver apartado Metodología.

Murcia:

Contratos realizados en el sector forestal primario

Distribución de los contratos (media 15-16)



Fuente: SEPE, Observatorio ocupacional.

Contrato de Ocupación

	13	14	15
Ingenieros de Montes y Directores de producción de explotaciones agropecuarias y forestales*	12	5	17
Ingenieros Técnicos Forestales y del Medio Natural	17	27	21
Trabajadores cualificados en actividades forestales y del medio natural*	389	402	325
Peones forestales y de la caza	138	71	143

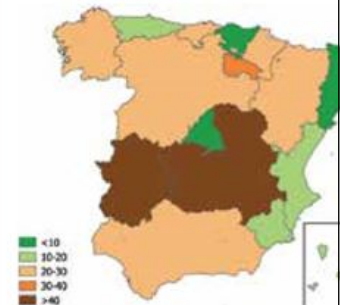
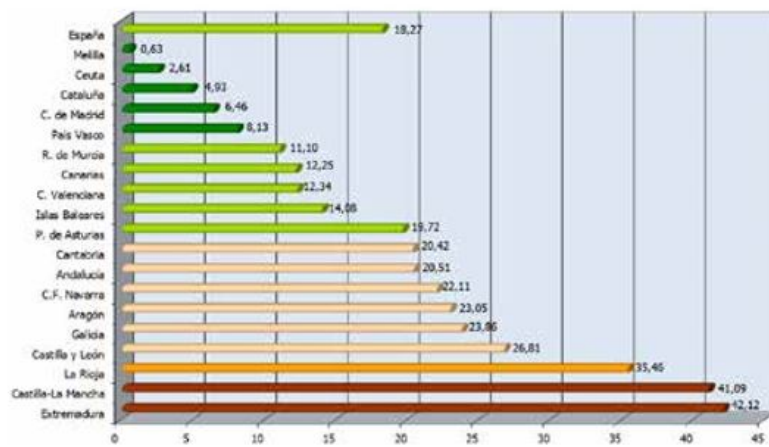
* Ver apartado Metodología.

Another important aspect of forestry economy is the level of investment made by public administrations, which is an important source of economic resource mobilisation and generates employment.

Año	2007	2008	2009	2010	2011	2012	2013	2014	2015
Inversión Total (miles de €)	52.278.745	56.162.224	56.580.573	56.581.772	41.216.232	31.999.386	28.859.818	29.726.256	29.789.115
Inversión Total actualizada a Enero 2016 (miles de €)	59.179.540	60.992.176	60.937.278	60.316.169	42.576.367	32.383.378	28.461.359	29.258.126	29.700.015
Inversión en el Sector Forestal (miles de €)	1.413.787	1.556.929	1.741.980	1.552.076	1.088.776	1.011.645	992.658	873.348	972.087
Inversión en el Sector Forestal actualizada a Enero 2016 (miles de €)	1.600.407	1.690.825	1.876.113	1.654.513	1.124.706	1.023.784	978.952	859.595	969.180

Tabla 2. Fuente: Administraciones competentes, INE y elaboración propia.

Inversión en el sector forestal por habitante (€/hab)

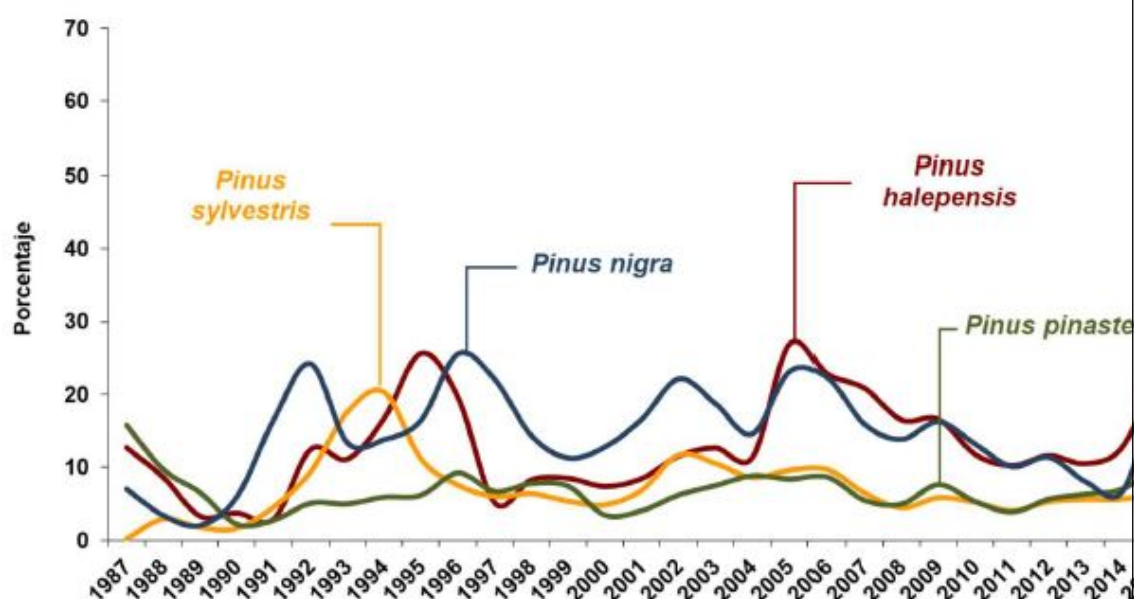


The impact of the work carried out by Soliva covers both forestry harvesting in private forests and the mobilisation of resources from Public Administrations. Studies related to thinnings operations prove the yield of the stands improve, and thus also the economy. Soliva incorporates local workers in its harvesting teams. The displacement of the teams has a positive impact on local economies.

Means of Verification	Analysis of the contribution to the local economy. Description of the direct economic value created Records of personnel and jobs created Records of economic activity of Soliva in the selected regions.
Evidence Reviewed	ASEMFO, Employment and investment study in the forestry sector: http://www.asemfo.org/empresas/asemfo/X_estudio_DEF_web.pdf Statistics on the forestry sector: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/Est_Comercio_Exterior.aspx https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/forestal_aprovechamientos.aspx Forestry economy and foreign trade (2016): https://www.unece.org/fileadmin/DAM/timber/country-info/statements/Spain2016.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.4.1	The BP has implemented appropriate control systems and procedures for verifying that the health, vitality and other services provided by forest ecosystems are maintained or improved (CPET S7a).
Finding	The introduction of foreign pests and pathogens and climate change are currently the main threats to the health of our forests, along with forest fires. There is a systematic legal framework, with action plans implemented at government level to manage the main problems detected and a data monitoring network (European Forest Damage Monitoring Network). In addition, the level of control by the forestry authority is medium/high throughout the whole country. Therefore, the Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are coherent. Additionally, Soliva implements Good Environmental Practices in Sustainable Forest Management and performs only thinnings (forest maintenance and selective harvesting operations), frequently carried out manually. That helps to keep the minimal influence on health and vitality of the forest. According to current reports, the phytosanitary situation of Spanish forests has recently worsened due to drought. The introduction of foreign pests and pathogens and climate change are currently the main threats to the health of our forests, along with forest fires. Changes in climate are changing the dynamics of alterations caused by native insects and forest pathogens, as well as facilitating the establishment and spread of introduced species of pests. Such changes in the dynamics of alterations, coupled with the direct impact of climate change on trees and forest ecosystems, can have negative effects and increase the vulnerability of forests to other disturbances. The introduction of dangerous invasive alien species into the forests continues. New organisms, such as the bacterium (<i>Xylella fastidiosa</i>), the chestnut gall wasp (<i>Dryocosmus kuriphilus</i>) or the western conifer seed bug (<i>Leptoglossus occidentalis</i>), have recently joined other quarantined organisms detected, such as the pine wood nematode (<i>Bursaphelenchus xylophilus</i>) or the pine pitch canker (<i>Fusarium circinatum</i>). From the results obtained in 2018, it can be observed that the Communities that have the highest percentage of trees in the category of damaged are: Madrid, Balearic Islands, Castilla la Mancha and Aragon. The chart below shows how the percentage of trees with more than 25% defoliated canopy. The species that has shown the most improvement is the Aleppo pine (<i>Pinus halepensis</i>), a species that has been seriously affected in the last two years, and which has increased its percentage of healthy trees by almost 15%.

**Evolución en los árboles dañados de las especies más abundantes de coníferas (IDF España, 1987-2018)
(clases de defoliación 2 y 3)**



Yearly a forest damage inventory is carried out related to the European Forest Damage Network Level I inventory. Detailed information about damages in the forest per region are available, the pest and other damaging factors related to Pinus halepensis per region are mentioned below.

Andalusia

The pine processionary moth: There has been a noticeable decrease in the damage caused by this agent, although there have been detected defoliations of consideration in certain locations. There have been slight and moderate damage observed on Pinus pinea and Pinus halepensis in the Sierra de los Andes and some slight damage in Caniles (Granada).

Mushrooms: On large adult pines, fruiting bodies are still observed of the rotting fungus Trametes sp. They have been observed, on Pinus halepensis, in Arroyo del Hombre, in the Natural Park of Cazorla, Segura and Las Villas, Huesa, Pozo Alcón, Santiago de la Espada, close to the Bolera Reservoir and Villanueva del Archbishop (Jaén).

Drought: With respect to the pine forests, the main masses affected are those of Aleppo pine (Pinus halepensis) in the following locations: Vélez Blanco (Almería); Albuñuelas, Caniles, Castillejar, Moclín, Puebla de Don Fadrique and Zújar (Granada); Benatae, Huesa, Orcera, Pozo Alcón, Santiago de la Espada, Santo Tomás, Torre del Campo and Villanueva del Arzobispo (Jaén) and in the Montes de Málaga Natural Park (Málaga).

Snow and wind: In the pinewoods, damage has been detected to the Aleppo pine (Pinus halepensis) in Vélez Blanco (Almería); Caniles, Castillejar and Zújar (Granada); Santiago de la Espada and Santo Tomás (Jaén).

Aragon

Serious damage caused by this lepidoptera has been observed, moderate defoliation of *Pinus halepensis* in Caspe, Fuendetodos, Mequinenza and Tauste (Zaragoza). Also on Aleppo pine, defoliations have been observed along the A-1102 road towards Castejón de Valdejasa.

Fungi: On large adult pines, fruiting bodies are still observed of *Trametes* sp. Also, in masses of *Pinus halepensis* in Sierra Gorda, in the vicinity of Fuendetodos and Puebla de Albortón (Zaragoza); as well as in Santa Cilia de Jaca (Huesca), on *Pinus nigra*, fruiting bodies have been detected.

Drought: Old dry twigs have been observed in pine forests of Aleppo pine (*Pinus halepensis*) in Albalate del Arzobispo, Andorra, Belmonte de San José, and Valderrobres (Teruel); as well as in Ariza, Borja, Caspe, Fabara, Fuendetodos, Mequinenza, Nonaspe and Tauste. (Zaragoza).

Due to snow and wind Branch breaks and some Aleppo pine shafts have been detected (*Pinus halepensis*) in Andorra, Belmonte de San José and Valderrobres (Teruel), in Fabara, Fuendetodos and Nonaspe (Zaragoza).

Castilla – La Mancha

On Aleppo pine (*P. halepensis*) moderate defoliations can be observed. on the CM-2251 road towards Santa Cruz de Moya and lightly over Aleppo pine in Aliaguilla (Cuenca).

Defoliating insects of the type *Brachyderes* sp. In Castilla La Mancha the defoliations more have been observed in Albacete and Nerpio (Albacete), on *Pinus halepensis*.

Fungi: On large adult pines, fruiting bodies are still observed of the rotting fungus *Trametes* sp., little damage has been observed to *Pinus halepensis* in Alarcón and Bueache de Alarcón, La Pesquera, Minglanilla and Villar del Humo.

Due to drought damage has been observed on Aleppo pine (*Pinus halepensis*) in Albacete, Carcelén, Casas de Ves, Nerpio and Yeste (Albacete); La Pesquera, Minglanilla and Santa Cruz de Moya (Cuenca).

Snow and wind caused damages on Aleppo pine (*Pinus halepensis*) on the N-322 towards Casas de Ves (Albacete); as well as on the CM-200 road in Barajas de Melo (Cuenca).

In Castilla La Mancha, damage can be observed from wild livestock (deer and wild boar) on pine trees in Nerpio.

Catalonia

The pine processionary moth: Its presence has been much less than that detected in the valuations of 2017, when in enough points of the Pyrenees and Pre-Pyrenees, and in regions

of the Pyrenees.

According to information provided by DARP technicians, the processionary attacks of the year (cycle 2017-2018) were very important in the regions of Berguedà, Solsonès, Bages, Moianès, Pallars Jussà, Alta Ribagorça, Cerdanya and Alt Urgell, some 100,000 ha were estimated to have been affected, on which action was taken by aerial treatments in autumn-2016 and autumn-2017 on about 20,000 ha, using a microbiological formula based on *Bacillus thuringiensis* var. *Kurstaki*. For this autumn-2018 the DARP also plans for air treatment in the most affected areas; comarcas are the same as for 2016-2017. Due to the severe drought in summer 2017, in the 2018 valuations it was easy to observe the presence of pines, especially *Pinus nigra* and in the interior regions, with very low foliar density and in a state of decadence, and very significant weakness; it is easy for these pines to die in the coming months.

Scolitids: The presence of drillers has been detected in isolated feet in forest masses of *Pinus halepensis* in Tarragona, with attacks by *Tomicus* and *Orthotomicus*.

Fungi: *Sirococcus conigenus* Slight damage detected on *Pinus halepensis* in Monistrol of Caldés (Barcelona).

Arceuthobium oxycedri: Mistletoe attacks are also a cause of the weakening of conifers and a consequence of the abandonment of traditional forestry activities. About Pino Aleppo mistletoe infestations have been observed in Granadella and Pobla de Ciérvoles (Lleida), as well as in Batea, Cabacés, Corbera de Ebro and Horta de Sant Joan (Tarragona).

Drought: Damage to *Pinus halepensis* in Aguilar de Se, Begas, Llissà de munt, Mediona, Monistrol de Caldés, Navás and San Martín de Centellas (Barcelona); Camós, Maiá de Montcal, Viladeséns (Girona); Granadella and Pobla de Ciérvoles (Lleida); Batea, Bisbal del Penedés, Cabacés, Corbera de Ebro, Horta de Sant Joan, Santa Coloma, Tortosa and Vimdobí (Tarragona).

Murcia

Pine processionary moth: moderate defoliations have been detected on Scots pine (*Pinus sylvestris*) and Aleppo pine (*Pinus halepensis*) on the RM-702 between Archivel and the road to Nerpio.

Other insects: Defoliating insects of the type *Brachyderes* sp. in the Region of Murcia have been found damages in Caravaca, Cieza and Murcia on *Pinus halepensis*.

Drought: The water stress damage recorded last year is less severe, although it is not as severe. dry twigs have been observed in forest of Aleppo pine (*Pinus halepensis*) that vegetated in the worst locations, as can be seen in Caravaca, Cieza, Lorca, Moratalla, Mula and Murcia (A.R. Cresta del Gallo).

Snow and wind: Broken branches of Aleppo pine (*Pinus halepensis*) have been observed by wind and snow in Caravaca, Jumilla, Moratalla, Mula and Murcia.

Valencia

Pine processionary moth: On Aleppo pine (*Pinus halepensis*) the defoliations produced by the lepidoptera have been moderate in the CV-442 in La Portera and in the vicinity of the airport of El Altet (Alicante); while on the CV-395 road between Requena and Chera (Valencia), slight damage can be seen.

Fungi: On large adult pines, bodies are still being observed of fructification of the rotting fungus *Trametes* sp. the presence of this fungus has been detected agent in adult forests of *Pinus halepensis* in Buñol, Chiva, Quesa and Requena (Valencia).

Drought: Drought damage has abated considerably in aleppo pine forests of the Community, although damages are high in soils with worse conditions, steep slopes and sunny orientations. This has been observed in Elche, Pinoso and Villena (Alicante); in Lucena del Cid (Castellón) and in Andilla, Buñol, Chelva, Chiva, Cofrentes, Quesa, Requena, Siete Aguas, Sinarcas and Utiel (Valencia).

Snow and wind: Numerous breakages of branches and shafts of Aleppo pine (*Pinus halepensis*) by snow in Pinoso and Villena (Alicante); in the CV-208 between Montanejos and Barracas.

(Castellón); in Andilla, Cofrentes, between Aliaguilla and Garaballa, along the CV-390 road; in Benagéber, on the CV-395 between Chera and Requena, Sieteaguas, Sinarcas and Utiel (Valencia).

Hail: Severe defoliations have been detected along the CV-208 road from Montanejos to Barracas, affecting Aleppo pine (*Pinus halepensis*), Scots pine (*Pinus pinaster*) and holm oaks (*Quercus ilex*).

There is a systematic legal framework, with action plans implemented at government level to manage the main problems detected and a data monitoring network (European Forest Damage Monitoring Network). In addition, the level of control by the forestry authority is medium/high throughout the whole country. Therefore, the Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are coherent.

The scope of this evaluation is the impact/effect of forestry operations on the indicators assessed. Forestry operations normally have a positive impact on the control of forest diseases such as pine wood nematode, since one of the control measures is to reduce the plants that show signs of deterioration.

Furthermore, as already mentioned, there are manuals of good forestry practices implemented, monitoring results, examples of implementing legislation, reports and action plans related to the main diseases and pests.

It is concluded that the situation is being addressed and the risk related to this indicator is low.

Means of Verification	Existing legal framework. Laws, regulations and control bodies Manual of good practices in sustainable forest management Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017 National publications/reports published with regard to ICP Forests data and/or plots European Forest Damage Network, Level I: - Forest Damage Inventory 2017 (Inventario de Daños Forestales 2017). https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/redes-europeas-seguimiento-bosques/red_nivel_I_resultados.aspx - Maintenance and Data Collection. European large-scale forest condition monitoring (Level I) in Spain: 2017 Results. (Mantenimiento y toma de datos de la Red Europea de seguimiento a gran escala de los Bosques en España (Red de Nivel I): Resultados 2017). https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/redes-europeas-seguimiento-bosques/red_nivel_I_danos.aspx European Forest Damage Network, Level II European intensive and continuous monitoring of forest ecosystems, Level II. 2016 Report. (Red europea de seguimiento intensivo y continuo de los ecosistemas forestales, Red de Nivel II). https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/redes-europeas-seguimiento-bosques/red_nivel_II_resultados.aspx MAPA: Plant Health: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/default.aspx Pine Wood Nematode: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/nematodo-de-la-madera-del-pino/ Law 43/2002 on Plant Health: https://www.boe.es/eli/es/l/2002/11/20/43 Andalucía, Plant Health: https://www.juntadeandalucia.es Valencia, Plant Health: http://www.agroambient.gva.es/es/sanidad-vegetal Murcia, Plant Health: https://www.carm.es/web/pagina?IDCONTENIDO=222&IDTIPO=140&RASTRO=c32\$m Aragon, Plant Health: https://www.aragon.es/

	Castilla-La Mancha, Plant Health: http://www.castillalamancha.es Catalunya, Plant Health: http://agricultura.gencat.cat/ca/ambits/agricultura/dar_sanitat_vegetal_nou/
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.4.2	The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b).
Findings	With regards pests and diseases, see indicator 2.4.2 which certifies the existence of a clear, regulatory framework, action plans and data monitoring networks, and competent administrations responsible for data management and control. Therefore, it is generally considered that there is adequate pest and disease management in place, bearing in mind that a large part of the responsibility in this regard lies with public administrations. With regards forest fires, it cannot be denied that they currently represent one of the greatest threats to forests in Spain. Between 1990 and 2010, the annual average number of forest fires was 17,864, with a maximum of 25,557 in 1995. During the same period, the annual average area burned was 139,775 ha, of which approximately 51,000 ha were forested areas, and 88,000 ha were areas without trees. Climate change is expected to affect, and probably already does affect, the susceptibility of forests to disturbances, as well as the frequency, intensity, duration and timing of these disturbances. For example, there may be increased fuel accumulation in forests, the fire seasons may last for longer and more extreme weather conditions may occur more frequently. In addition, the frequency and intensity of forest fires is also expected to increase. The current trend is for forests to offer an increasingly dangerous vegetation structure in this regard, as they accumulate the fine biomass that was once used to cover livestock feed and heating requirements, and have a greater spatial continuity of forest fuel, taking into account the vegetation being installed in previously ploughed fields.

En la Tabla 1 se expone un resumen de las cifras relativas a siniestros y superficie forestal quemada por incendios en el periodo 2005-2016:

Año	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Conatos (<1 ha)	16.475	10.741	7.523	7.300	9.866	7.812	10.815	10.438	7.708	6.610	7.786
Incendios (≥1 ha)	9.017	5.593	3.413	4.355	5.777	3.910	5.599	5.540	3.089	3.196	4.167
Total siniestros	25.492	16.334	10.936	11.655	15.643	11.722	16.414	15.978	10.797	9.806	11.953
Superf. forestal afectada (ha)	188.697	155.345	86.122	50.322	120.094	54.770	102.161	216.894	61.691	48.718	108.884
Grandes incendios (≥500 ha)	49	59	16	6	35	12	24	41	17	7	14

Tabla 1. Fuente: MAPAMA y elaboración propia.

*Nota: Los datos correspondientes a 2016 son provisionales.

The data for 2017 indicates that the total number of incidents has increased by 11.57% compared to the average for the last decade, with an increase of 5.80 % in the number of outbreaks (area ≤1 ha) and 23.05 % in the number of fires (area > 1 ha) respectively. It was the year with the third highest number of incidents of the last decade.

According to the provisional statistics provided by the competent services of the regional administrations, in 2017 there were 56 Major Forest Fires (MFFs), a category that includes fires exceeding 500 hectares of forest affected. In total the registered MFFs accounted for 54.96% of the total area affected and 0.41% of the total number of incidents. Northwest Spain was the area hit hardest by MFFs, with 73.21% of them taking place there and 74.54% of the area burned by them. In October alone, there were 31 MFFs (55% of the annual total), all in the Northwest region.

According to the data, it seems that the recurrence of catastrophic years in terms of fires in Spain, is about every 5 years, the last two being 2012 (which affected Castilla y León and the Valencian Community in particular) and 2017 (which affected the Northwest of the peninsula in particular: Galicia, Asturias, León).

At management level, a large extent of the responsibility for forest fires lies with public administrations. However, forest owners have certain responsibilities for the proper management of the forest and of fire prevention and defence infrastructures. The analysis of this indicator will focus on these issues, resulting from forestry operations.

On forests management level we can make next classification:

1. Public forests in which Soliva works. The administration itself is the manager of these forests and is therefore responsible for maintaining adequate defence and prevention infrastructure. In this respect, the level of implementation of these infrastructures can be considered adequate.
2. Private forests. The existing legislation determines specific obligations or responsibilities of forest managers/owners concerning prevention/defence against forest fires.

In Andalusia the law requires the preparation of Forest Fire Prevention Plans or Management Plans and the implementation of the prevention/defence measures established either in this document or in the Plans drawn up by the administration.

In Aragon the Forest management covers a total forest area of 2.5 million hectares, representing 53% of the area of the Autonomous Community of Aragon. There is high priority for forest fires. The forestry administration produces the statement of the High Risk Areas. The time of danger of forest fires is established for the year 2019 during the period from 1 April to 15 October.

In Catalunya, a large part of the fire prevention activity is concentrated in the priority protection periods (PPP). The risk sectors or PPPs are territorial areas with a large forest fire peril and which, due to the continuity of the forest mass, may start fires that are converted into a large forest fire (GIF), defined here as more than 500 ha. The main objective is to plan the necessary measures in a territorial area that constitutes a unit of action broad enough to allow planning with an integral vision, so that the strategic prevention infrastructures for the whole are identified. The PPI is used as a basis for direct investment decisions that the Directorate General of the Natural Environment makes in the prevention of fires on the territory.

In Castilla- la Mancha fire is an actual issue; the responsible organ is the Dirección General de Política y Espacios Naturales.

In the Valencian Community the planning of the actions is carried out by the Generalitat Valenciana through the approval of forest fire sectoral plans and the possibility for municipalities to draw up local fire plans, subject to the sectoral plans. Forest land owners and local entities in areas at high risk of forest fires shall be obliged to adopt appropriate measures to prevent forest fires and shall carry out, at their own cost, the corresponding work in the manner, within the time limits and under the conditions established in the fire prevention plans.

In Murcia, the forestry administration produces the statement of the High Risk Areas, as well as approving the defence plans. These plans shall establish the preventive work to be carried out, including the appropriate forestry treatments, firebreak areas, access roads and water points to be carried out by the owners of the forests in the area, the execution timeframes, and the methods for executing the work, depending on the legal status of the land, by means of treaties, agreements, temporary assignments of the land to the Administration, aid or grants or, where appropriate, subsidiary execution by the Administration.

It is important to bear in mind that the work carried out by Soliva and its suppliers, which normally involves forest treatments, thinning and clearing, has a positive impact on the prevention of forest fires, as it reduces the density and biomass in the forest cover.

In fact, in many areas of the Valencian Community where work is being carried out, the impact of the work on the occurrence of forest fires has been very positive as the number has decreased significantly. In general, these were forest areas that had undergone virtually no forest management in the last 30-40 years.

Soliva has implemented a Manual of good environmental practices, known to all its workers, which indicates the measures to be taken to prevent forest fires resulting from its work.

	Furthermore, based on the levels of risk determined by the public administration, at times of high-risk forestry work is not permitted in the area. Therefore, the following level of risk is defined as: 1. Low for pest and disease management 2. High for forest fires, however, the work carried out and the implementation by Soliva of measures to prevent fires while the work is being carried out are standard operational procedures and are the mitigation measures for the risk.
Means of Verification	Existing legal framework. Laws, regulations and control bodies Manual of good practices in sustainable forest management Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	Law 21/2015, of July 20, which modifies Law 43/2003, of November 21, of Forestry): https://www.boe.es/eli/es/l/2015/07/20/21 Decree 3769/1972, of 23 December, approving the Regulation of Law 81/1968 of 5 December on Forest Fires. https://www.boe.es/eli/es/d/1972/12/23/3769 FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN: https://ic.fsc.org/en/document-center/id/309 Forest fires: https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/incendios-forestales/default.aspx Forest fire regulations: https://www.mapa.gob.es/es/desarrollo-rural/legislacion/leg-espanola-forestal-incendios.aspx Forest Fire Statistics: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/Incendios_default.aspx Forest fire data 2017: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/iiff_2017_def_tcm30-446071.pdf <u>Andalusia:</u> Law 2/1992, of 15 June, Forestry law of Andalucía: https://www.juntadeandalucia.es/boja/1992/57/1 Law 5/1999 on the Prevention and Combatting of Forest Fires in Andalucía: https://www.juntadeandalucia.es/boja/1999/82/1 <u>Aragon:</u> General information on forest fires: http://www.aragon.es/DepartamentosOrganismosPublicos/Departamentos/DesarrolloRuralSostenibilidad/AreasTematicas/MA_MedioForestal/IncendiosForestales?channelSelected=302890292

	fb3a210VgnVCM100000450a15acRCRD Legislation on forest fires: https://www.aragon.es/DepartamentosOrganismosPublicos/Departamentos/%20DesarrolloRuralSostenibilidad/AreasTematicas/MA_MedioForestal/IncendiosForestales/%20ci.NORMATIVA_INCENDIOS.detalleDepartamento?channel%20Selected=302890292fb3a210VgnVCM100000450a15acRCRD <u>Catalunya:</u> http://agricultura.gencat.cat/ca/ambits/medi-natural/ Forest fire prevention: http://agricultura.gencat.cat/ca/ambits/medi-natural/gestio-forestal/dar_obres_forestals/dar_prevenccio_incendis/ <u>Castilla-la Mancha</u> http://www.castillalamancha.es/tema/medio-ambiente/ <u>Murcia:</u> http://www.murcianatural.carm.es/web/guest/ambito-forestal Forest fire prevention: http://www.murcianatural.carm.es/web/guest/visor-contenidos-dinamicos?artId=126706 <u>Valencia</u> Law 3/1993, of 9 December, of the Generalitat Valenciana, Forestry Law of the Valencian Community consolidated text: http://www.dogv.gva.es/auto/dogv/docvpub/rlgv/1993/L_1993_03_ca_L_2017_21.pdf Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017
Risk Rating	Specified Risk
Comment or Mitigation	Fire protection equipment are always present at the harvesting site in accordance with the legal requirements. Harvesting work is performed at the time that is allowed and announced by the Department of fire prevention.

Measure	
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	Indicator
2.4.3	The BP has implemented appropriate control systems and procedures for verifying that there is adequate protection of the forest from unauthorised activities, such as illegal logging, mining and encroachment (CPET S7c).
Finding	There are no significant problems in Spain with unauthorised or illegal activities in forests such as logging, mining or illegal occupation. Small scale problems are identified, such as unauthorised sports activities, theft of firewood, wood or fruit, poaching, etc. The Autonomous Communities have their own personnel to carrying out law enforcement. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out the enforcement of environmental laws. The assessment of harvesting activities are well regulated in Spanish legislation. Illegal or unauthorised activities have a small impact on Spanish forests and there are no reports of situations of substantial magnitude with regards this issue. Corruption Perception Index score of 58 (2018). <i>Illegal encroaching by agriculture does not affect the forests that Soliva deals with (pine stands), since there is always a felling licence or a Forest Management Plan and a final survey by the Rangers is mandatory and would detect any illegal land conversion.</i> <i>Besides the forest cover in Spain is constantly growing (and the agricultural one decreasing) as put in evidence in the following chart that compares 3 different Forest Inventories (IFN2, IFN3 and the last IFN4): in every region the forest are increasing.</i>

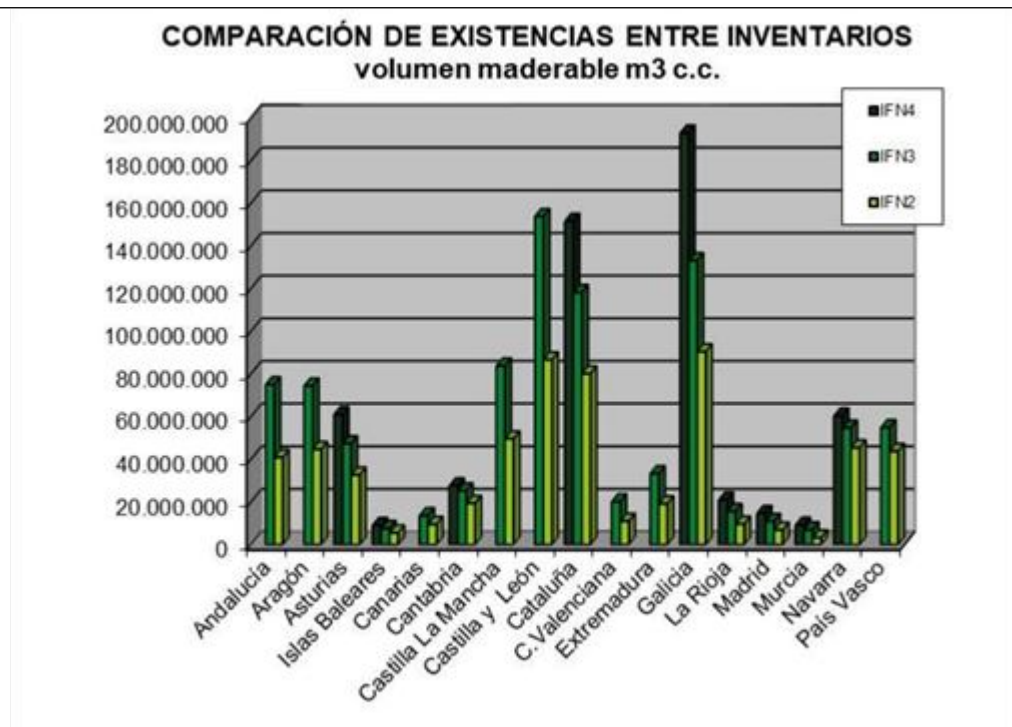
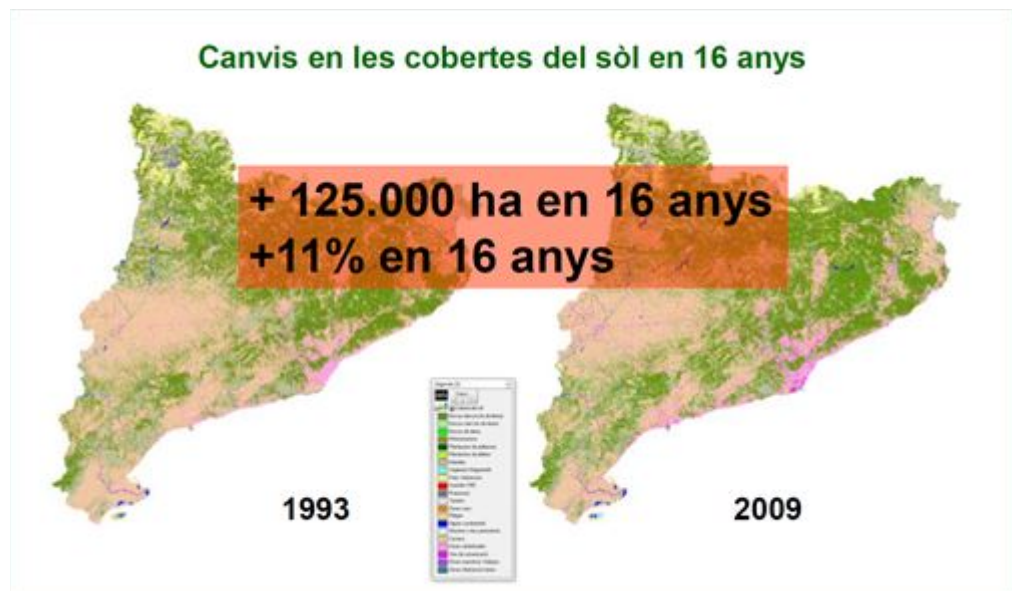


Gráfico 2.5: Comparación de existencias en volumen maderable con corteza.

For instance in Catalonia in 16 years (1993-2009) there was an increase of + 125000 Hectars of forestal cover (Fig. 1) and in 24 years (1990-2014) an increase of 73% of total biomass (Fig. 2).



Canvis estructurals del bosc en 25 anys. 1990-2014 **CREAF**

	Àrea basal (m ² /ha)		Biomassa aèria total (t/ha)		Densitat de peus (n/ha)	
	1990	2015	1990	2015	1990	2015
Bosc	+54%		+73%		+24%	
Coníferes	+52%		+72%		+22%	
Planifòlies	+57%		+73%		+27%	

Furthermore, FORESTAL SOLIVA has implemented appropriate control systems and procedures for verifying that there is adequate protection of the forest from unauthorised activities:

- Always has authorisation of cutting from the forest administration
- When FORESTA SOLIVA buys timber from suppliers, under contract it obliges the supplier give a copy of the authorisation of cutting
- Field inspections

Based on the above, the relative risk is classified like "low risk" under this indicator.

Means of
Verification

Authorisation of cutting (felling license)

Form "Preliminary field visit"

Form "Check list"

Contracts with suppliers

Evidence
Reviewed

Illegal Logging Portal, Spain: <https://www.illegal-logging.info/regions/spain>

Transparency International. CPI Spain: <https://www.transparency.org/country/ESP>

CREAF - Centre de Recerca Ecològica i Aplicacions Forestals
<http://www.creaf.cat/research>

Risk Rating

Low Risk

Comment or
Mitigation
Measure

-

	Indicator
2.5.1	The BP has implemented appropriate control systems and procedures for verifying that legal, customary and traditional tenure and use rights of indigenous people and local communities related to the forest, are identified, documented and respected (CPET S9).
Finding	In MUP (Public Utility Forests) customary rights must appear in each forest record. For other cases (e.g. easements) could be regulated by the Civil Code, but both parties need to register these rights within the easement. The implementation of these rights is regulated at the regional (Autonomous Community) level via regional legislation. Communally-owned community forests with their specific laws, have their own courts according to each province. Conflicts related to customary rights can be addressed through the Ombudsman (Defensor del Pueblo). For the last several years there were no issues linked to forest use rights reported in the Ombudsmen's annual report. In many cases, customary rights have been integrated into modern management of forests (droving roads, public roads, firewood production, etc) and many others have fallen into disuse. There are no indigenous people in Spain that require special protection in terms of their forests use rights, and there are no local communities that depend on the services of the forests in order to survive. In the past, people were more dependent of the services that forest provide (firewood, charcoal production, hunting and fishing, etc). Nowadays urbanization is taking over and the rural population decreases. The customary rights remain unused by people and this is clearly illustrated by the shape of the forests. In most cases, forests are abandoned and require thinning and maintenance. This way forest services are useful to local communities. Soliva is performing thinnings and improving the forest structure. These operations do not affect any customary rights. Customary rights are considered in the Authorization for Harvesting on the stage of planning of harvesting operations and they are respected by the company.
Means of Verification	Annual reports from Ombudsman Forest Management Plan or Authorization for Harvesting
Evidence Reviewed	FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN https://ic.fsc.org/en/document-center/id/309 Ley de Montes 43/2003 https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Civil code: http://derechocivil-ugr.es/attachments/article/45/spanish-civil-code.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.5.2	The BP has implemented appropriate control systems and procedures for verifying that production of feedstock does not endanger food, water supply or subsistence means of communities, where the use of this specific feedstock or water is essential for the fulfillment of basic needs.
Finding	Regarding the basic needs of local communities, the dependence of some local communities on ecosystem goods and services has been identified, which could grant those goods and services the character of HCV, specifically dependence on unregulated water for human consumption and sanitary water. Despite this, it is widely accepted among the experts consulted in the development of FSC CW report (including a public workshop conducted by FSC Spain) that forest management activities do not threaten water availability under the conditions described, and that water policy and forest restoration and hydrological protection measures are sufficient safeguards. Regarding this indicator, only the protection of the headwaters of the hydrographic basins in the driest areas of southern and eastern Spain is considered applicable. These areas normally have protected reforested areas carried out by the state administration and are protected by both national and regional legislation. In addition, they are usually public forests managed by the administration itself (in fact, these forests are one of the types of forests that can be included in the catalogue of public utility forests). In all cases, forestry operations in these forests require prior Authorization for Harvesting. Soliva does not perform any harvesting operations where authorization is not available.
Means of Verification	Manual of good practices in sustainable forest management Authorization of cutting Field visits Contracts with suppliers
Evidence Reviewed	Regulatory Framework for Hydrological Planning: https://www.miteco.gob.es/es/agua/legislacion/Marco_normativo_planificacion.aspx FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN https://ic.fsc.org/en/document-center/id/309 Best forest management practices Strong legal framework
Risk Rating	Low Risk

Comment or Mitigation Measure	-
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	Indicator
2.6.1	The BP has implemented appropriate control systems and procedures for verifying that appropriate mechanisms are in place for resolving grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions.
Finding	There is a well-established legal framework for land use and ownership rights, forest management activities and work conditions. These questions are regulated by: • Civil code; • Forestry Law of the State and of the Autonomous Communities; • Workers' Statute (Estatuto de los trabajadores). Grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions, can be reported to appropriate authorities regulating the issue in question. There are different channels established to address the relevant issues, for example: official appeals, hot lines, e-mails, personal visits of particular authorities. Besides that, Soliva is PEFC certified and implements a complaint procedure regarding its questions related to PEFC. The SBP compliant procedure involves all complaint regarding forestry activities the company is performing. Soliva's personnel and its subcontractors are informed to transfer all grievances and complaints to SPB responsible.
Means of Verification	Complaint procedure; Complaint registration journal; Legal channels to address the issues to different regulatory authorities. Valid PEFC and SBP certificates
Evidence Reviewed	Civil code: http://derechocivil-ugr.es/attachments/article/45/spanish-civil-code.pdf Ilo Spain: https://www.ilo.org/dyn/eplex/termmain.showCountry?p_lang=en&p_country_id=18 Worker's statute: https://www.boe.es/buscar/act.php?id=BOE-A-2015-11430 Ley de Montes 43/2003: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Murcia Forest Service: http://www.murcianatural.carm.es/web/guest/ambito-forestal

	Valencia Forest Service: http://www.agroambient.gva.es/es/web/medio-natural Castilla-la Mancha Forest Service: http://www.castillalamancha.es/tema/medio-ambiente/ Andalusia Forest Service: http://www.juntadeandalucia.es/ Catalunya Forest Service: http://agricultura.gencat.cat/ca/ambits/medi-natural/ Aragon Forest Service: www.aragon.es/DepartamentosOrganismosPublicos/Departamentos/DesarrolloRuralSostenibilidad/AreasTematicas/
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.7.1	The BP has implemented appropriate control systems and procedures for verifying that Freedom of Association and the effective recognition of the right to collective bargaining are respected.
Finding	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's eight Fundamental Conventions. One of the fundamental legal principles that underpins the current system of labour relations in Spain is the one contained in section 1, article 28 of the Spanish Constitution, which recognises freedom of association as being a fundamental right for all people to freely form trade unions. Article 37 of the Constitution, together with articles 35 and 38, covers the constitutional framework of labour relations. Pursuant to that precept, the law must guarantee the right to collective labour bargaining and the binding force of conventions, in addition to recognising the rights of workers and businesspeople to take industrial action. The law that regulates the exercise of that right, without prejudice to the limitation that may be set, shall include the guarantees needed to ensure the functioning of the community's essential services. There is also a National Plan to fight illegal employment and Social Security fraud. Labour inspectors form the Government appointed authority check labour and safety rights. Companies are inspected in respect of those matters, with violations being sanctioned and corrected. No relevant violations were found of the laws or rights of free association and collective bargaining in relation to the forestry sector. In 2014, the International Trade Union Confederation (ITUC) published a report on working conditions in 139 countries, carrying out a study using 97 internationally recognised indicators. Spain was given a score of 2 on a scale of 1 to 5 (where 1 is

	the highest score). A score of 2 means that there are repeated violations of rights, and that those violations can affect improvements in working conditions ("Certain rights have come under repeated attack by governments and / or companies and have undermined the struggle for better working conditions."). There are some concerns over civil rights in Spain, as reflected in reports by international organisations like Amnesty International (see the 2017 report on Spain), but none of the concerns is directly related to the forestry sector. The risk relating to the indicator is classified as low.
Means of Verification	Existing legal framework and level of governance Contracts of employment The existence of a collective bargaining agreement Company policies Interviews with Heads of Human Resources Awareness meetings and interviews with employees
Evidence Reviewed	ILO Spain: http://www.ilo.org/madrid/oitaenaespaña/langaaes/index.htm ILO Conventions: http://www.ilo.org ITUC Global Rights Index: Rankings of the world's worst countries for workers: https://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng.pdf Spanish Constitution: https://www.boe.es/eli/es/c/1978/12/27/(1) Workers' Statute: https://www.boe.es/eli/es/rdlg/2015/10/23/2 Last amended by Royal Legislative Decree 2/2015 of 23 October: https://www.boe.es/eli/es/lo/2015/03/30/2 Ministry of labour, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1-a=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 Spanish Ministry of Employment and Social Security, 2018 Guide to Collective Bargaining: http://www.empleo.gob.es/es/sec_trabajo/ccncc/B_Actuaciones/Guia/Guia_NC_2018_web.pdf Spanish Ministry of Employment and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: https://www.boe.es/boe/dias/2018/04/19/pdfs/BOE-A-2018-5329.pdf

Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.7.2	The BP has implemented appropriate control systems and procedures for verifying that feedstock is not supplied using any form of compulsory labour.
Finding	See also indicator 2.7.1. Spain was actually one of the first countries to ratify the 1930 Convention on Forced Labour (No. 29), doing so in 1932. It has developed a solid legal and institutional framework to fight human rights violations and illegal employment, especially with the constant adaptation of the relevant repressive provisions of the Criminal Code, through the adoption in 2009 of an initial Integral Plan against human trafficking, and with the specific role played by the labour inspectorate in detecting criminal conditions arising from exploitation at work or human trafficking. Labour exploitation is prohibited by the Penal Code, as well as by immigration law. Under article 311 of the Penal Code, those who impose on workers (by deception or exploitation of vulnerability) such services and working conditions that prejudice social security are punishable by imprisonment from six months to six years and a fine of six to twelve months' salary. Article 312 prohibits the smuggling of labour and the hiring of undocumented workers in working conditions below permitted standards. Under article 173 of the Criminal Code, a person who, through the use of his superior position in an employment relationship, inflicts degrading treatment on another by seriously undermining his moral integrity is liable to imprisonment. There is no provision in Spanish law that limits workers to change or leave work. Workers must give prior notice as specified in the collective agreement or as custom requires. The usual period of notice is 15 days. Workers normal working hours are 9 a day and 40 a week on average over a twelve-month reference period. The maximum number of overtime hours per year is 80. No relevant violations have been found of the laws on forced labour in relation to the forestry sector. The risk relating to the indicator is classified as low.
Means of	See also indicator 2.7.1.

Verification	
Evidence Reviewed	See also indicator 2.7.1. Additional forced Labour Regulations: Organic Law 10/1995, of 23 November, on the Penal Code/ Penal Code: https://www.boe.es/eli/es/lo/1995/11/23/10
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.7.3	The BP has implemented appropriate control systems and procedures to verify that feedstock is not supplied using child labour.
Finding	See also indicator 2.7.1 and 2.7.2. Article 6 “Child Labour” of the Workers’ Statute specifies: • People aged under 16 shall not enter the world of work. • Workers aged under 18 cannot carry out night duties. They must also not carry out any work activities or fill any work posts that are covered by limitations on contracting persons aged under 18, pursuant to the provisions of Law 31 / 1995 of 8 November on Preventing Risks in the Workplace, and in applicable regulations. • People aged under 18 shall not do overtime. • People aged under 18 shall only take part in public shows in exceptional cases subject to the labour authority, provided that doing so is not injurious to the health, professional development, and human development of those persons. Permission must be given in writing and for specific events.” No relevant violations are found of the laws on child labour in relation to the forestry sector. The risk relating to the indicator is classified as low.
Means of Verification	See also indicator 2.7.1.
Evidence Reviewed	See also indicator 2.7.1 and 2.7.2.
Risk Rating	Low Risk

Comment or Mitigation Measure	-
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	Indicator
2.7.4	The BP has implemented appropriate control systems and procedures for verifying that feedstock is not supplied using labour which is discriminated against in respect of employment and occupation.
Finding	See also indicator 2.7.1 and 2.7.2. Spain is referred positively in international reports: Corruption Perception Index score of 58 (2018). It is clearly above 50, which means that the population has trust in governmental documents and control. The World Governance Indicators (WGIs) of the World Bank, with 2017 values of between 61.90 and 83.17 (1 – 100 points). The World Bank's WGI report has been prepared in 200 countries since 1996 and covers the following governance indicators: Voice and Accountability, ii) Political Stability and Absence of Violence / Terrorism, iii) Government Effectiveness, iv) Regulatory Quality, v) Rule of Law, and vi) Control of Corruption.) According to information from Eurostat, Spain has a gender gap of 14.9% (the average gender salary gap in the EU is 16.3%). The gap continues to diminish in 2002, it was 19%. In turn, just 6% of the people working in it are women. No relevant violations are found of discrimination in relation to the forestry sector. The risk relating to the indicator is classified as low.
Means of Verification	See also indicator 2.7.1.
Evidence Reviewed	See also indicator 2.7.1 and 2.7.2. Eurostat, the salary gap in Spain: ec.europa.eu/newsroom/just/document.cfm?doc_id=48113 https://elpais.com/elpais/2018/03/06/media/1520349163_919876.html https://politica.elpais.com/politica/2018/03/02/actualidad/1519999246_882483.html

	Gender equality policies in Spain – IPOL STU(2016)583112: http://www.europarl.europa.eu
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.7.5	The BP has implemented appropriate control systems and procedures for verifying that feedstock is supplied using labour where the pay and employment conditions are fair and meet, or exceed, minimum requirements.
Finding	See also indicator 2.7.1 and 2.7.2. and 2.7.4. In Spain, the government holds consultations with the most representative trade union organisations and business associations before setting the Salario Mínimo Interprofesional (Minimum Wage) for permanent, casual, and temporary workers alike, as well as for domestic employees, taking account of the Consumer Price Index, the average national productivity achieved, the increase in the share of work in national income, and the general economic situation. The value set for 2018 is 735.90 euros per month. Collective bargaining agreements usually exist, with remuneration and conditions for the sector's workers. In the same way if taxes are not paid by its suppliers, Hacienda notifies Soliva as a counteragent of the debtor, as does Social Security. These are the two most powerful agencies in the state about these issues. Soliva has also received seizure letters from the Social Security in which a debt is recognized and they notify Soliva the size of the debt and that Soliva needs to pay this to the Social Security before paying the supplier. Once they have settled the debt, the authorities notify Soliva once more that all debts are paid. If the debt is not paid, the state automatically interrupts the activity of that company, leading to prison sentences as well as high fines. No relevant violations are found of workers being exploited in relation to the forestry sector. The risk relating to the indicator is classified as low.
Means of Verification	See also indicator 2.7.1. Forms TC1 and TC2.
Evidence	See also indicator 2.7.1, 2.7.2 and 2.7.3.

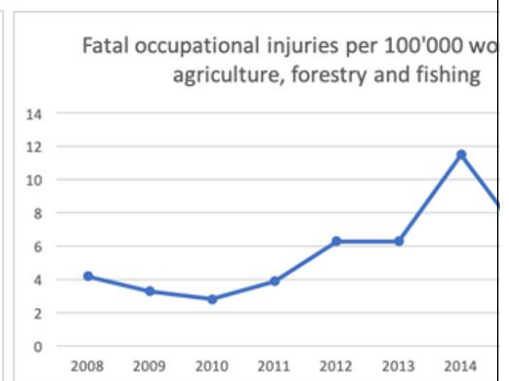
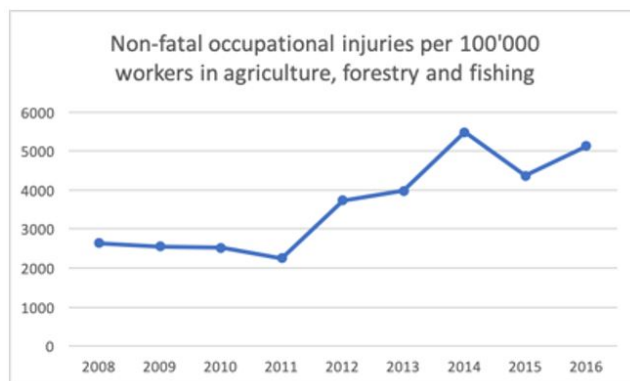
Reviewed	
Risk Rating	Low Risk
Comment or Mitigation Measure	-

	Indicator
2.8.1	The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers (CPET S12).
Finding	The following laws regulate the issue of security and health in the forest sector: <u>Law on Prevention of Occupational Risks and Regulation of Prevention Services</u> As for any labour activity, Law 31/1995 of November 8, modified by Law 54/2003, is applicable, which legally regulates the basic framework for the protection of the safety and health of workers against the risks arising from work. On the other hand, it is also necessary to indicate the application to forestry work of the Regulation of Prevention Services (Royal Decree 39/1997, of January 17), and the modifications introduced to it by Royal Decree 780/1998, of 30 April, and by Royal Decree 604/2006, of May 19. <u>Regulations for the development of the Law on the Prevention of Occupational Risks</u> The regulations that emanate from the aforementioned Law 31/1995 and from Law 54/2003 that modify it, developed by various regulatory standards, in accordance with article 6 of said law, are applicable to forestry operations, although one must highlight a very important exclusion such as Royal Decree 486/1997, of 14 April, which establishes the minimum health and safety provisions in workplaces, since the fields of cultivation, forests and other lands that are part of a company or centre of agricultural or forestry work, but that are located outside the built zone of the same. R.D. 1215/1997, of 18 July, on minimum safety and health provisions for the use by workers of work equipment, in terms of the use by workers of equipment such as tractors, processors, etc. Royal Decree 773/1997, of May 30, on minimum health and safety regulations regarding the use by workers of personal protective equipment. The concept of occupational accidents refers to the production of work accidents and occupational diseases linked to the exercise of a professional activity. The forestry sector is, after the construction sector, the one with the highest rate of occupational accidents and occupational diseases.

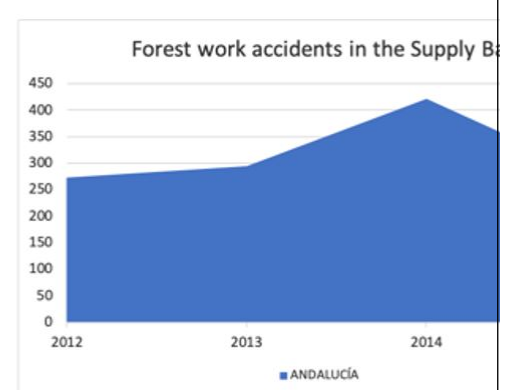
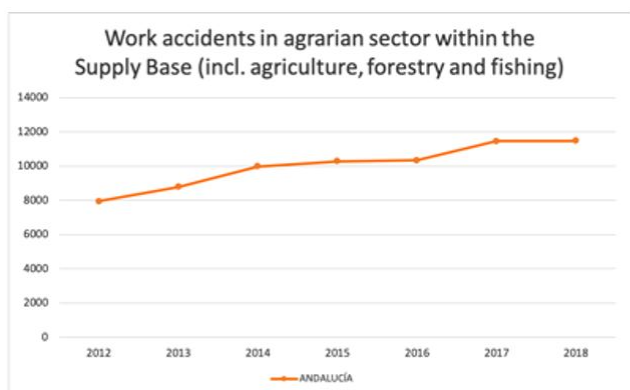
A more detailed analysis of the main sources of accidents in forestry work reveals that the forestry exploitation phase and, more specifically, the felling, felling and cutting with chainsaws are the forestry activities with the highest accident rate.

The use of the chainsaw, which is a widespread tool in rural areas, causes 18% of accidents.

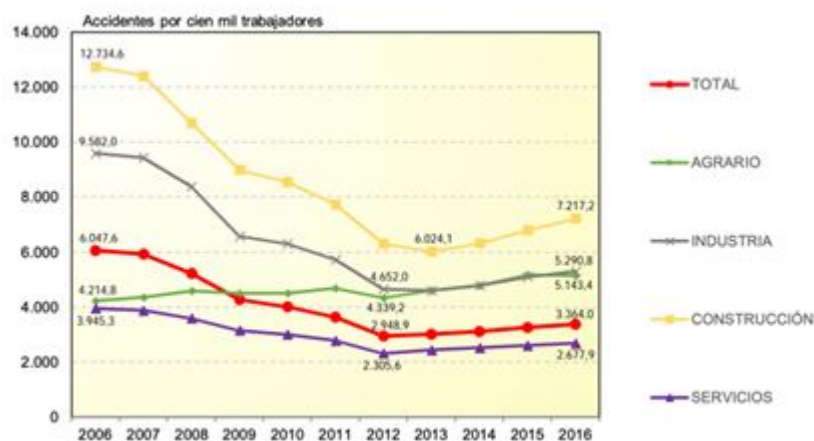
According to International Labour Organization, there have been an increase in fatal and non-fatal injuries related to agriculture, forestry and fishing sector in Spain.



The same situation is reflected within the supply base, in absolute figures. However, over the past years forest sector showed a growth and increase of employment rate.



Below, the comparison of the index of the total sectors, followed by the industrial sector, with 5,290.8 and the agricultural sector with 5,143.4 accidents per one hundred thousand workers.



All companies have the obligation to have a contracted with a mutual insurance company which is entrusted to:

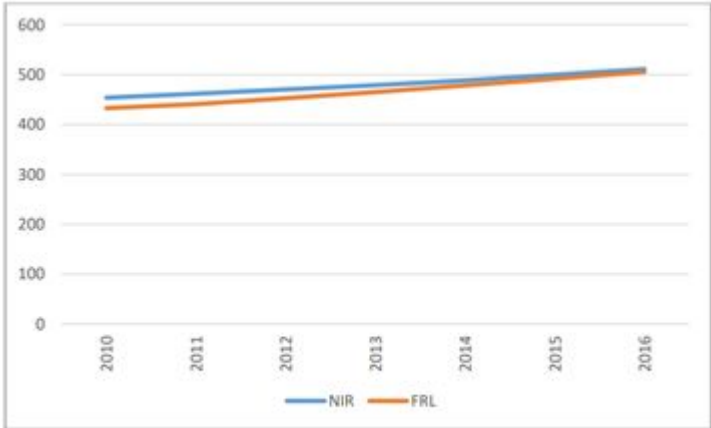
- Annual medical review of all workers
- Annual training for all workers on occupational health and safety, specific training for each workplace
- In case of accident, evaluation of the same and corrective measures to avoid a repetition
- Issue a certificate to be aware of compliance with all legislation related to occupational health and safety.

In addition, random government technicians make on-site inspections to verify that all workers wear the PPE and all regulations are complied with. Forest Police is checking ongoing harvesting operations without preliminary notice. Soliva maintains the status of the safest forestry company with a minimum rate of accidents of which almost all are related with the movements through the forest and receiving the light injuries. On the level of the state, due to the analysed information, more control seems to be necessary in this field. Without implementation of wide set of mitigation measures by Soliva, the risk would be considered high. However, the implemented measures by Soliva are sufficient to mitigate the risk.

Means of
Verificati
on

- Record of internal and external training carried out for forest workers and sources taken on the risk and safety
- Record of delivery of PPE to all workers
- Records of field inspections
- Work place assessment results carried out by external company
- Field work assessment results carried out by own managers (check list)
- Interviews with staff

Evidence Reviewed	Existing legal framework and level of governance; Law 31/1995 on Preventing Occupational Risks and Regulation of Prevention Services: https://www.boe.es/buscar/doc.php?id=BOE-A-1995-24292 Law 54/2003, of December 12, on the reform of the regulatory framework for the prevention of occupational hazards: https://www.boe.es/buscar/doc.php?id=BOE-A-2003-22861 Royal Decree 39/1997, of January 17, which approves the Regulation of Prevention Services: https://www.boe.es/buscar/doc.php?id=BOE-A-1997-1853 Spanish Ministry of Employment, Migration and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: http://www.mitramiss.gob.es Ministry of Employment, Migration and Social Security, Statistics of work accidents: http://www.mitramiss.gob.es/estadisticas/eat/welcome.htm Occupational accidents in the sector: http://forestales.ibv.org/index.php?option=com_content&view=article&id=10&Itemid=137 Decrease of accidents in the Forestry Sector: https://www.ademan.org/siniestro/ Prevention of risks in forestry activities http://www.insht.es/SectorAgrario/Contenidos/ficheros/PRL%20en%20actividad%20forestal.pdf
Risk Rating	Specified Risk
Comment or Mitigation Measure	Soliva implements the following mitigation measures to reduce this risk: • Obliges suppliers and subcontractors to provide all necessary legal documentation (certificate of accident insurance, training records on health and safety risks, record of delivery of PPE to all workers, a positive health certificate for each worker issued by a doctor) • Refuses to buy wood from suppliers that are not able to provide all necessary documentation related to health and safety requirements from its suppliers and subcontractors; • Provides training to its own forest harvesting teams (obligatory) and offers it to external teams; • Provides a copy of best forest management practices, including explanations on health and safety, to the forest workers; • Supervises own harvesting operations and the operations of suppliers (80% random checks) on the fulfilment of the health and safety requirements. All required PPE must be used, and other protection equipment must be available onsite. A check list on different health and safety issues has been developed. If the health and safety requirements are not fulfilled in full during a harvesting operation, the SBP-compliant claim is rejected for the feedstock coming from such operations.

	Indicator
2.9.1	Feedstock is not sourced from areas that had high carbon stocks in January 2008 and no longer have those high carbon stocks.
Finding	As already explained, forest harvesting in Spain is well regulated and is always carried out under guidelines of sustainable forest management and in accordance with good practices in forestry work. This fact implies that rotations are established with sustainability criteria, as well as, productivity. The optimal point to perform a thinning is when the growth capacity of the forest decreases due to competition between trees. Once the selective thinning is made, forest has the maximum growth potential again. This phenomenon is called “growth boost”. We talk about productivity because it is directly related to the carbon absorption capacity and carbon stock, so the criteria of sustainable forest management also maximize the carbon absorption capacity of forests. In the following graph we can see how in the managed forests, the carbon stock tends to increase continuously:  <i>Ilustración 3 – Stock de biomasa en tierras forestales gestionadas (kt C), NIR vs FRL</i> <i>NIR: National Inventory of Greenhouse Gases / FRL: forest reference level</i> <i>Source: Plan de Contabilidad forestal nacional. Ministerio para la transición ecológica. Diciembre 2018</i> At a more concrete level of plot or stand SOLIVA will never decrease the levels of carbon stock compared to 2008 since: • SOLIVA are only made thinnings (pine stands) under criteria of sustainable forest management • No forestry works are carried out at degraded areas or with low levels of carbon stock

	• No land use changes are made • No forestry works are carried out at primary forests Based on the above, the relative risk is classified like "low risk" under this indicator.
Means of Verification	Good Environmental Practices in Sustainable Forest Management Authorisation of cutting (felling license) Form "Preliminary field visit" Form "Check list" Contracts with suppliers
Evidence Reviewed	Existing legal framework National forest inventory plan of Spain for 2021-2025 https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/nfap_es_tcm30-485874.pdf Global forestry watch: https://www.globalforestwatch.org/dashboards/country/ESP?category=climate Data of reforestation in Spain: https://www.iberianature.com/geography/forests-in-spain/ Study "Assessment of the soil organic carbon stock in Spain": https://www.sciencedirect.com/science/article/pii/S001670611530104X Ministry of ecological transition https://www.miteco.gob.es/es/cambio-climatico/temas/mecanismos-de-flexibilidad-y-sumideros/sumideros-de-carbono/ Spanish system of emissions inventory https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei/ CREAF (Ecological and forestry Research Centre of Catalonia): http://www.creaf.cat/ CREAF. Los suelos forestales españoles acumulan tanto carbono como el que su población emite en 29 años. http://blog.creaf.cat/es/noticias/los-suelos-forestales-espanoles-acumulan-tanto-carbono-como-el-que-su-poblacion-emite-en-29-anos/ Foro de bosques y cambio climático. Gestión forestal y absorción de CO2: http://www.fbycc.org/index.php/gestion_forestal_y_absorcion_co2/ Inventario Nacional de Gases de Efecto Invernadero: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/Inventario-GEI.aspx Inventario Forestal Nacional: https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-forestal-nacional/default.aspx
Risk Rating	Low Risk

Comment or Mitigation Measure	-
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	Indicator
2.9.2	Analysis demonstrates that feedstock harvesting does not diminish the capability of the forest to act as an effective sink or store of carbon over the long term.
Finding	Information on actions in the sector of land use, land use change and forestry in Spain provides the data, that there is much less carbon absorbed by agricultural land than forests. Pastures, Wetlands, Settlements, Other lands, Disturbances in crop lands cover, Limestone amendments, Forest fires and prescribed burning emitting certain amount of carbon. Study “Soil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain” has found that, however, there is no statistically significant differences between forestlands and grasslands. The lowest carbon levels are associated with agricultural soils. Certain changes in agricultural practises (conservation tillage) or converting some unproductive croplands into grasslands or forestlands can increase carbon sequestration in soils. Spain established at the national level measures aimed at securing carbon stocks and the reduction of emissions. In the framework of forestry, these measure entail: • Promoting Sustainable Forest Management; • Restoring and expanding a forest cover. These measures are established at the national level and are monitored and controlled by the competent authorities. In forests, silviculture practices also affect the level of carbon stock. Río et al. (2008a), using a growth model to compare different thinning regimes (simulations), found that in the case of Mediterranean maritime pine (<i>Pinus pinaster</i>) in central Spain (rotation period of 80 years), the best carbon sequestration strategy was to adopt an early (20 years), heavy thinning regime. Garcia-Gonzalo et al. (2007), using a modelling approach, found that an increase in the thinning intensity also led to an increase in the total carbon stock, the pattern being similar for the different species considered. Thinning regimes and product lifespan should be taken into account in order to determine the most suitable forest management for carbon sequestration. Soliva performs only thinnings (forest maintenance and selective harvesting operations) approved by the state authorities which regulates the questions of carbon sequestration in the forest. Besides that, thinnings are done when no land use change is planned. The land use (forest) remains the same.

Means of Verification	Information available: maps, web sites, statistics Results of analysis of carbon storage Good Environmental Practices in Sustainable Forest Management
Evidence Reviewed	Existing legal framework Forest management and carbon sequestration in the Mediterranean region: http://revistas.inia.es/index.php/fs/article/view/11205/3639 Information on actions in the sector of land use, land use change and forestry in Spain: https://www.miteco.gob.es/images/es/acciones_lulucf_espana_def_tcm30-178767.pdf Study "Soil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain": https://core.ac.uk/download/pdf/132083936.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	-