



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Rainert RL OÜ

Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org





Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

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

Document history

Version 2.0	Published 10 August 2023
Version 2.1	Published 21 May 2025

© Copyright Sustainable Biomass Program Limited 2025

Table of contents

1 Overview	3
2 Audit conclusions	4
2.1 Certification decision	4
2.2 Open non-conformities and observations	4
2.2 Closed non-conformities	5
2.3 Actions taken by Organisation Prior to Report Finalisation	5
2.4 Notes for the next Audit	5
3 Scope of the audit and SBP certificate	6
3.1 Description of the company	7
3.2 Site details	7
3.3 Detailed description of the Chain of Custody system and Product Groups	7
4 Specific objective of the audit	8
5 Evaluation process	9
5.1 Timing and duration of evaluation activities	9
5.2 Auditor team qualification	9
5.3 Description of evaluation activities	9
5.4 List of forest management units and feedstock suppliers visited	10
5.5 Describe audit sampling methodology used	11
5.6 CB stakeholder engagement	11
5.7 Stakeholder feedback and response	11
5.8 Main strengths and weaknesses of the management system and operations	11
5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation	12
5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED	12
5.11 Summary of evaluation activities for chain of custody system per Standard 4	12
5.12 Summary of evaluation activities for collection and communication of data per Standard 5	12
5.13 Summary of audit findings for competency of involved personnel	12
5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)	13
6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)	14
6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope	14
6.2 CB evaluation of specified risk indicators and mitigation measures	15

1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Kersti Kuum
Audit team members:	Igor Miilvee
Name of the Company:	Rainert RL OÜ
Company legal address:	Nurme 16, 69402 Abja-Paluoja, Estonia
Company contact for SBP:	Margit Lääne
Company contact email:	rainertl@hotmail.ee
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-08-75
Date of certificate issue:	12 Aug 2022
Date of certificate expiry:	11 Aug 2027
Audit closing meeting date:	29 Jun 2026
Audit cycle:	Fourth Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:

Certification decision:	Certification approved
Certification decision by (name of the person):	Christian Jürgensen
Date of decision:	13 Jul 2026
Other comments:	N/A

2.2 Open non-conformities and observations

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

N/A

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Product Group IDs	☒ Forest feedstock (1A) ☒ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☐ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips
Feedstock origin (countries):	Estonia
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	One storage site added.

3.1 Description of the company

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

Rainert RL OÜ has been operating since 22.06.2010. The main activities of the company are: forest management, activities that help forest management, production of other wood processing products, including wood chips, sawdust, etc. and lumber production. The company currently has 16 employees and its activity includes logging. They own 1300 ha of forest land. More information about the company can be found in the latest annual report. BP also have the PEFC group certificate 100% PEFC Certified TT-PEFC-FM006 and FSC certificate SBP activity is the harvesting and chipping of biomass from company own PEFC Certified forest and private forest, its transportation and company sells to clients in different EU countries. Biomass is sold in Pärnu port. SBP feedstock is sourced from certified and uncertified private forests. A portion of feedstock is sourced from cleaning process of infrastructure objects and from cleaning process of agricultural land. Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees. No legislation is regulating such cleaning process (except protected habitats where Nature conservation act and conditions set by Board of Environment have to be followed). Such removal of bushes and young trees is done with forestry machinery and it contains only cutting the material above the ground. Removal of roots is not part of that process. Same practices are implemented as its done in the forest. Also same origin related data is collected as it is done with forest biomass. With such management practices used it is not possible to do more damage to the soil compared to normal agricultural activities that could take place on that land. Therefore all TOF Material is classified as Urban and Landscape Feedstock. Standard 1 with SBE is only applicable for feedstock from Estonia. More detailed information is available in the Supply Base Report (SBR) and on the company's homepage.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Rainert RL OÜ	Nurme tn 16, Abja-Paluoja, 69402 Viljandi county, Estonia	Office	☒
Rainert RL OÜ	Kase tn 18, Pärnu, Estonia	Storage	☒

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

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

The primary material comes from roundwood, tops, branches and brushwood. The material originates from a variety of forests, where clear cutting, salvage cutting or thinning have been undertaken according to management plans. Organisation holds PEFC Forest Management (FM) – Group Certificate (number TT-PEFC-FM006). Company uses following FSC claims: FSC 100%, FSC Mix Credit and FSC Controlled Wood. All the origin and volumes are recorded in Excel and bookkeeping system per shipment. In Estonia SBE is in certificate scope. For SBP-certified materials, transactions must be conducted through the SBP DTS system, ensuring compliance with SBP standards. Risks associated with purchased materials are mitigated, and all SBP-certified materials are sold as SBP-Compliant or SBP-Controlled Biomass. The mass balance table is maintained per product group, with a 12-month accounting period for primary feedstock from forests and non-forest areas. At the period's end, no raw material balance can be negative, and only actual stored volumes can be carried forward. Any negative balance must be reported immediately to the certifier. Write-offs from the mass balance table are done by raw material category, covering two product groups: forest-derived chips and non-forest/infrastructure maintenance chips.

4 Specific objective of the audit

The objective of this evaluation was to confirm that Rainert RL OÜ management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification. The scope of this evaluation also covered the Supply Base Evaluation and their mitigation measures as well as RED requirements for primary feedstock.

The scope of the evaluation covered

- Review of the BP's management procedures, including requirements designated in applicable SBP;
- Standards and Instruction Documents;
- Review of the production processes, site visit;
- Review of the Supply Base Report and Supply Base Evaluation;
- Review of SBP system control points, analysis of the developed Coc system;
- Review of the records and calculations;
- GHG data collection analysis;
- Interviews with responsible staff;
- EU RED bridging requirements;
- Stakeholder Engagement Plan;
- Business integrity.
- Revision of Risk Management Measures implementation

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Kersti Kuum	4.0
2. On-site (excl. travel time)	Kersti Kuum, Igor Miilvee	9.0
3. Report writing	Kersti Kuum	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Kersti Kuum	Audit team leader	Preferred by Nature Chain of Custody Specialist, FSC, PEFC and SBP specialist and lead auditor. BSc in Industrial Ecology and MSc in Environmental Management and Cleaner Production from Tallinn University of Technology. Previous work experience in Environmental management. Has worked in state and private companies.
Igor Miilvee	Audit team member	Preferred by Nature Certification, FSC, PEFC and SBP specialist and lead auditor. BSc in Ecology and Biodiversity Conservation and MSc in Biochemistry and Molecular Ecology. Has worked in Estonian state and private environmental research institutions in the fields of industrial GHGs and air pollutant monitoring, climate change adaptation and forest monitoring.

5.3 Description of evaluation activities

The audit was carried out as an onsite audit in Rainert RL OÜ office in Abja-Paluoja 09.06.2026. The audit was carried out through visits to the Rainert RL OÜ office, and field inspection of forest properties (FMUs) where the raw material was and will be obtained.

Opening meeting was followed by review of the management system and the SBR and SBE. Standards 1 and 2 with procedures and Level B risk assessment for RED III management system at forest sourcing area level were also reviewed. Risk mitigation measures developed by the company for specified risk indicators in SBP RRA were evaluated, evaluation was also supported by field visits as well as revision of supporting documents.

Two people – general manager/bookkeeper and forester are responsible for implementing SBP system in the company. Forester were interviewed. The evaluation was conducted by one auditor in Estonia. In most of the cases chipping is done in forest. During the audit no chipping activities were taking place.

Implementation of STD 4 and 5 was reviewed. Critical Control points were evaluated and found to be sufficiently well managed and controlled. Identification of feedstock, invoices, classification in different product groups, mass

balance accounting, storage managed and sales activities were found to be aligned with the Standards requirements. Then segregation was discussed during the audit. Purchasing controlled material - only material that has risks mitigated is accepted in FSC and SBP system, this was also confirmed during the checking of origin of the material. This is also assessed during every year FSC audit.

Energy data were reviewed through the SAR evaluation focusing on feedstock classification, collection of distances, volumes, use of diesel etc. This was followed by inspection of sales process – system for compiling sales invoices and using DTS was discussed. During the audit period Rainert RL OÜ had made a few SBP sales and transactions were checked.

22.06.2026

Storage site visit in Pärnu was conducted.

29.06.2026:

A closing meeting was conducted remotely, where auditor summarized audit conclusions and next steps were clarified.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
Tagametsa
Site location
48001:001:1128
Site description
Forest feedstock, thinning done.
Rationale and focus of visit
Verified risk mitigation measures
Description of audit activity
On-site visit. Consistent with the data analyzed and reported by the BP. No HCV values.

Site name
Vaarakmuru
Site location
10501:004:0142
Site description
TOF, not harvested yet.
Rationale and focus of visit
Verified risk mitigation measures

Description of audit activity

On-site visit. Consistent with the data analyzed and reported by the BP. No HCV values.

Site name

Vaarakmuru

Site location

10501:004:0141

Site description

Forest feedstock - not harvested yet.

Rationale and focus of visit

Verified risk mitigation measures

Description of audit activity

On-site visit. Consistent with the data analyzed and reported by the BP. No HCV values.

5.5 Describe audit sampling methodology used

All applicable and existing documents and procedures subject to the applicable SBP requirements were reviewed, and all relevant staff were interviewed. No ports were visited since the BP doesn't have any current static port storage sites under contract. Storage site near the Pärnu port was added to the scope during this audit. One storage site were visited during the audit. Auditors interviewed SBP responsible persons (general manager/bookkeeper, Forester). Inspection of field sites to verify company' SBE procedures and implementation of mitigation measures. During the audit period there was two SBP sales. The material was from 15 different FMU-s. Sampling rate for the forest visit used is 0,6xSQRT. In total, 3 FMUs were visited. Purchase process and mitigation measures were discussed and shown. Auditor randomly checked purchase documentation from different suppliers and verified the origin of material as well as desk part of RMM. Also Auditor conducted a desk-based evaluation of feedstock origin data, using national databases to check for HCV attributes and risks outlined in the Estonian RRAs. This approach in the auditor's opinion is efficient and sensible by selecting only those FMUs/compartments that have some reason to inspect in nature. It is considered sufficient to cover all major risk aspects and provide a sufficient level of assurance for compliance with the standard.

5.6 CB stakeholder engagement

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

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

5.7 Stakeholder feedback and response

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

5.8 Main strengths and weaknesses of the management system and operations

Strengths: The audit of Rainert RL OÜ demonstrated a good level of compliance with the required criteria of Standards 1, 2, 4 and 5, and the EU RED requirements. There was reasonable evidence provided to support compliance.

Weaknesses: None

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

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

The Supply Base Evaluation was implemented for primary feedstock sourced from Estonia, both forest land and TOF. Rainert RL OÜ has implemented SBE for primary feedstock (forest products) that originate from Estonia. All TOF material is classified as Urban and landscape feedstock. For TOF material the same SBP regional risk assessments are used as for forest material (see Revised Regional Risk Assessment for Estonia V2.0. Rainert RL OÜ considers the SBP risk assessment results sufficient to be used also for non-forest land. The same risk mitigation activities apply to non-forest land. Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees, this was also confirmed during audit. Using same risk mitigation measures as for forest material is stricter than approach of creating separate risk assessment for non-forest land.

The supply base evaluation assessment aims to ensure that the biomass used is from legal and sustainable sources. Risk mitigation measures will also be applied for primary feedstock that originates from Estonian forests.

The scope of the SBE was chosen based on the availability of the SBP-endorsed Regional Risk assessments whereas the possibility to mitigate the identified “specified risk” with reasonable efforts was considered. These aspects are managed by implementing mitigation measures, which are deemed sufficient to lower the risks to low risk, and the rigor with which the Supply Base Evaluation was performed is sufficient to properly evaluate the risks within the chosen Supply Base.

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

☒ N/A – processing residues and/or post-consumer feedstock not used.

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

During the audit, a valid CoC system description and other documents associated with FSC CoC certification was reviewed. Critical control points of the CoC system were evaluated also during SBP audit. Rainert RL OÜ has a Chain of Custody system where they have implemented Mass Balance system for SBP and RED requirements. For FSC CoC the company is using transfer system. Rainert RL OÜ is implementing the SBE system for all feedstock sourced, even if certified under FSC and/or PEFC FM. In case there would be any non-compliant material it would be kept physically separated in the harvest/chipping site. The chipping is always done at the harvest site. For RED scope, Rainert RL OÜ implements a mass balance system with 12 months balancing period.

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

BP has a system to gather and record Greenhouse Gas emissions. During the audit, BP made detailed overview of the systems and databases to gather and record GHG data that is required by SBP for wood chip producers. All the GHG information is indicated in SAR document. All evidence was provided to auditors, auditors considered it sufficient enough to fulfil the requirements.

5.13 Summary of audit findings for competency of involved personnel

Staff members involved into the SBP system management and implementation, include the external consultant, demonstrated awareness of their responsibilities within SBP system. To conduct the risk analysis and

implement the SBP certification process, Rainert RL OÜ assigned an external consultant with extensive experience in forest planning, management, and certification. the consultant has worked on processes related to forest certification in Estonia as well as other countries worldwide.

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

☒ N/A – Standard 6 not in the scope

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

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

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

To reduce the risk of sourcing from high conservative value forests and meet the demand for SBP-compliant biomass, Rainert RL OÜ has done supply base evaluation for primary feedstock that is originating from Estonia according to the SBP Framework Standard 1: Feedstock Compliance Standard and Standard 2: Verification of SBP-compliant Feedstock. The risk assessment of the SBE is based on the Revised Regional Risk Assessment for Estonia V2.0

Risk assessments are available on the SBP homepage: <https://sbp-cert.org/documents/normative-documents/version-2/risk-assessments/>

The scope of the SBE was chosen based on the availability of the SBP-endorsed Regional Risk assessment whereas the possibility to mitigate the identified “specified risks” and due to the location of Rainert RL OÜ. Rainert RL OÜ has developed risk mitigation measures so that feedstock can be sourced and sold as SBP-compliant feedstock. For more details see the Risk Management Measures section.

Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees. No legislation is regulating such a cleaning process (except protected habitats where the Nature Conservation Act and conditions set by the Board of Environment have to be followed). Such removal of bushes and young trees is done with forestry machinery and it involves only cutting the material above the ground. Removal of roots is not part of that process. The same practices are implemented as it is done in the forest. Also, the same origin-related data is collected as it is done with forest biomass. With such management practices used it is not possible to do more damage to the soil compared to normal agricultural activities that could take place on that land. Therefore all TOF Material is classified as Urban and landscape feedstock. Rainert RL OÜ has implemented SBE for primary feedstock (forest products) that originate from Estonia. All TOF material is classified as Urban and landscape feedstock. For TOF material the same SBP regional risk assessments are used as for forest material (see Revised Regional Risk Assessment for Estonia V2.0. Rainert RL OÜ considers the SBP risk assessment results sufficient to be used also for non-forest land. The same risk mitigation activities apply to non-forest land. Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees, this was also confirmed during audit field visits. Using the same risk mitigation measures as for forest material is a more rigorous approach than creating separate risk assessments for non-forest land.

RED scope

For RED, the company uses the SBP-provided RED Level A Risk Assessment for Estonia (v1.1, 2025). In addition, a Level B risk assessment was carried out in Estonia for:

- (iv) *Harvesting and soil/biodiversity safeguards (except clear-cut thresholds)*
- (vi)¹ *Primary forests and old-growth forests (no-go areas)*
- (vi)² *Highly biodiverse forests*
- (vi)⁴ *Biomass fuel shall not be made from raw material obtained from heathland (no-go area)*
- (vi)⁶ *Peatlands (drainage risk)*
- (vii) *Statement of assurance from biomass producers*

For LULUCF (Article 29(7)), Estonia is fully covered through EU and international commitments and assessed as low risk (Level A).

The objective is to ensure that all feedstock is legally and sustainably sourced, traceable, and compliant with SBP and EU Renewable Energy Directive (REDIII) sustainability and greenhouse gas (GHG) requirements.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Estonia
Area/Sub-Scope
N/A
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Specified risk description
From SBP risk assessment: "Risk conclusion and justification The above analysis suggests that although the key species, ecosystems, and HCVs in forests are generally identified, some WKHs and Natura 2000 forest land are not inventoried and thus this indicator is assigned a specified risk." Risk is related to WKH's and Natura 2000 forest habitats on Natura 2000 protection areas that have not been inventoried.
Detailed description of a mitigation measure
Rainert RL mitigates the risk of sourcing from WKHs and Natura 2000 forest habitats through a combination of supplier approval, pre-purchase verification, and field verification. All primary feedstock deliveries are verified using origin documentation (felling permits, waybills, handover acts) and cross-checked against official databases (Forest Registry, EVR, Land Register) to confirm legal sourcing and absence of WKHs. For FSC 100% material, additional checks are performed to ensure forest owners have procedures to avoid WKH harvesting. All FMUs are screened prior to purchase using public and expert databases, and material from identified WKHs is excluded. Sample-based field inspections (0.3% of FMUs) are conducted and documented to verify absence of WKH characteristics; if identified, the material is rejected. For Natura 2000 areas, only material with valid felling permits issued by the Environmental Board is accepted, ensuring no protected habitats are affected. Before issuing felling permit to Natura 2000 protection area, Estonian Environmental board is evaluating if there is Natura 2000 forest habitat type on that compartment or not. It is not allowed to issue felling permits to Natura 2000 forest habitat types any more. Monitoring is ensured through continuous document verification, database checks, and recorded field inspections. The measures have proven effective, as only compliant material is accepted and potential WKH or protected habitat sources are systematically excluded from the supply chain.

Detailed description of CB evaluation of mitigation measure and its conclusions

A sample of origin documentation was reviewed, and it was confirmed that the designated responsible person is knowledgeable about the applicable procedures and capable of utilizing publicly available databases when necessary. Desk part of the company RMM was evaluated within the origin documentation: felling permit, waybill, handover act, forest registry, waybill database EVR, kinnisturaamat, etc.

The audit included discussions on how field inspections are conducted and the measures the company implements to mitigate sourcing risks. Field visits were conducted at a representative sample of forest sites.

No High Conservation Value (HCV) areas were identified during the document review or field inspections. The company does not accept any deliveries with unknown origin. Material sourced from high-risk areas is clearly identified and actively avoided. In areas where up-to-date information is lacking, the absence of HCVs is verified by independent and licensed experts. Sourcing is avoided in cases where expert review is not available or when the presence of an HCV is confirmed at the harvesting site

Country

Estonia

Area/Sub-Scope

N/A

Indicator

2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.

Specified risk description

From SBP risk assessment: "Risk conclusion and justification The above analysis suggests that some WKHs and Natura 2000 forest land are not inventoried and thus, threats to and impacts on the identified key species, habitats, ecosystems, and HCV pertaining to biodiversity in these areas are not known. Therefore, the risk class for this indicator is assessed to be specified." Risk is related to HCV values in the WKHs and Natura 2000 forest habitats on Natura 2000 protection areas that have not been inventoried. So in case risk-related unidentified WKHs and Natura 2000 forest habitats on Natura 2000 protection areas are mitigated as mentioned under 2.1.1 then related risk HCV values will be also mitigated. Same risk mitigation process as mentioned under 2.1.1 is used to mitigate the risk related to 2.1.2.

Detailed description of a mitigation measure

Rainert RL mitigates the risk of sourcing from WKHs and Natura 2000 forest habitats through a combination of supplier approval, pre-purchase verification, and field verification. All primary feedstock deliveries are verified using origin documentation (felling permits, waybills, handover acts) and cross-checked against official databases (Forest Registry, EVR, Land Register) to confirm legal sourcing and absence of WKHs. For FSC 100% material, additional checks are performed to ensure forest owners have procedures to avoid WKH harvesting.

All FMUs are screened prior to purchase using public and expert databases, and material from identified WKHs is excluded. Sample-based field inspections (0.3% of FMUs) are conducted and documented to verify absence of WKH characteristics; if identified, the material is rejected. For Natura 2000 areas, only material with valid felling permits issued by the Environmental Board is accepted, ensuring no protected habitats are affected. Before issuing felling permit to Natura 2000 protection area, Estonian Environmental board is evaluating if there is Natura 2000 forest habitat type on that compartment or not. It is not allowed to issue felling permits to Natura 2000 forest habitat types any more.

Monitoring is ensured through continuous document verification, database checks, and recorded field inspections. The measures have proven effective, as only compliant material is accepted and potential WKH or protected habitat sources are systematically excluded from the supply chain.

Detailed description of CB evaluation of mitigation measure and its conclusions

A sample of origin documentation was reviewed, and it was confirmed that the designated responsible person is knowledgeable about the applicable procedures and capable of utilizing publicly available databases when necessary. Desk part of the company RMM was evaluated within the origin documentation: felling permit, waybill, handover act, forest registry, waybill database EVR, kinnisturaamat, etc.

The audit included discussions on how field inspections are conducted and the measures the company implements to mitigate sourcing risks. Field visits were conducted at a representative sample of forest sites.

No High Conservation Value (HCV) areas were identified during the document review or field inspections. The company does not accept any deliveries with unknown origin. Material sourced from high-risk areas is clearly identified and actively avoided. In areas where up-to-date information is lacking, the absence of HCVs is verified by independent and licensed experts. Sourcing is avoided in cases where expert review is not available or when the presence of an HCV is confirmed at the harvesting site

Country

Estonia

Area/Sub-Scope

N/A

Indicator

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

Specified risk description

From SBP risk assessment: "Risk conclusion and justification As the above analysis suggests, the enhancement and maintenance of key species, habitats, ecosystems, and HCVs pertaining to biodiversity in some Woodland Key Habitats (WKH) and Natura 2000 forest land cannot be

guaranteed. Therefore, the level of risk for this indicator is assessed as “specified”. Risk is related to cutting of WKHs and Natura 2000 forest habitats on Natura 2000 protection areas.

Detailed description of a mitigation measure

Rainert RL mitigates the risk of sourcing from WKHs and Natura 2000 forest habitats through a combination of supplier approval, pre-purchase verification, and field verification. All primary feedstock deliveries are verified using origin documentation (felling permits, waybills, handover acts) and cross-checked against official databases (Forest Registry, EVR, Land Register) to confirm legal sourcing and absence of WKHs. For FSC 100% material, additional checks are performed to ensure forest owners have procedures to avoid WKH harvesting.

All FMUs are screened prior to purchase using public and expert databases, and material from identified WKHs is excluded. Sample-based field inspections ($0.3 \times \sqrt{n}$ of FMUs) are conducted and documented to verify absence of WKH characteristics; if identified, the material is rejected. For Natura 2000 areas, only material with valid felling permits issued by the Environmental Board is accepted, ensuring no protected habitats are affected. Before issuing felling permit to Natura 2000 protection area, Estonian Environmental board is evaluating if there is Natura 2000 forest habitat type on that compartment or not. It is not allowed to issue felling permits to Natura 2000 forest habitat types any more.

Monitoring is ensured through continuous document verification, database checks, and recorded field inspections. The measures have proven effective, as only compliant material is accepted and potential WKH or protected habitat sources are systematically excluded from the supply chain.

Detailed description of CB evaluation of mitigation measure and its conclusions

A sample of origin documentation was reviewed, and it was confirmed that the designated responsible person is knowledgeable about the applicable procedures and capable of utilizing publicly available databases when necessary. Desk part of the company RMM was evaluated within the origin documentation: felling permit, waybill, handover act, forest registry, waybill database EVR, kinnisturaamat, etc.

The audit included discussions on how field inspections are conducted and the measures the company implements to mitigate sourcing risks. Field visits were conducted at a representative sample of forest sites.

No High Conservation Value (HCV) areas were identified during the document review or field inspections. The company does not accept any deliveries with unknown origin. Material sourced from high-risk areas is clearly identified and actively avoided. In areas where up-to-date information is lacking, the absence of HCVs is verified by independent and licensed experts. Sourcing is avoided in cases where expert review is not available or when the presence of an HCV is confirmed at the harvesting site

Country

Estonia
Area/Sub-Scope
N/A
Indicator
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Specified risk description
From SBP risk assessment: "Risk conclusion and justification Based on the evidence reviewed, the risk for non-compliance with this indicator is concluded to be specified. Related to the risk conclusion, see also indicators 2.1.1 and 2.1.3." There is a risk that areas with combined attributes of HCV and high carbon stock remain unidentified. Here with HCVs the WKHs and Natura 2000 forest habitat types on Natura 2000 protection areas are ment. So if the risk of identification of WKHs and Natura 2000 forest habitat types on natura 2000 protection areas (see 2.1.1) is mitigated and also risk of cutting WKHs and Natura 2000 forest habitat types on natura 2000 protection areas (see 2.1.3) is mitigated then also risk regarding 3.2.3 is mitigated. Same risk mitigation as for 2.1.1 and 2.1.3 applies.
Detailed description of a mitigation measure
Same as for 2.1.1 and 2.1.3 to mitigate risk related HCV1 and HCV3. HCV 2 - areas of large woodland territories: UNESCO world heritage sites, Ramsar sites, forests in strict nature reserves, biosphere reserves, reserves of national or regional parks. Mentioned protection objects are not a separate protection areas in Estonia (except national park as separate type of protection area) but those are kind of different status types of normal protection areas in Estonia like: Nature conservation area, Landscape conservation area etc. Majority of those protection areas have additional different statuses like Ramsar area, Natura bird area, Natura nature area etc. All those have their own protection regime with strict protection and limited management zones. Valuable areas (also wetlands and high carbon stock areas) are under strict protection zones and there is no management allowed and not possible to get felling permit. Related potential risks are mitigated via following restrictions set by Environmental Board. Important to make sure there is felling permit issued for material originating from such areas to make sure that any HCV values are not damaged(see also risk mitigation for 2.1.1 and 2.1.3). Board of Environment don't issue felling permit if there is a risk of damaging habitats or species on protection areas. HCV 4 and water protection zone related potential risks are mitigated by following legislation requirements to not conduct cutting in the 1-20m (depending on the natural water body type) wide strict protection zone. This is considered strict zone and removal of material can be done in special circumstances but not as a normal forest management. CAT 5 is N/A since there are no other indigenous people besides Estonians and no local communities who have fundamental needs related to forests. With HCV6 organization has not identified overlap with HCS. Most of the cultural objects that are established by people are on mineral soils where it is possible build or create parks (Manor parks, urban forests etc) or in case of natural historical sites these are also on places with good access and non-wet soils. Historical sites are usually not in high carbon value wetlands. Based on that no

mitigation is required.

Detailed description of CB evaluation of mitigation measure and its conclusions

A sample of origin documentation was reviewed, and it was confirmed that the designated responsible person is knowledgeable about the applicable procedures and capable of utilizing publicly available databases when necessary. Desk part of the company RMM was evaluated within the origin documentation: felling permit, waybill, handover act, forest registry, waybill database EVR, kinnisturaamat, etc.

The audit included discussions on how field inspections are conducted and the measures the company implements to mitigate sourcing risks. Field visits were conducted at a representative sample of forest sites.

No High Conservation Value (HCV) and no HCS areas were identified during the document review or field inspections. The company does not accept any deliveries with unknown origin. Material sourced from high-risk areas is clearly identified and actively avoided. In areas where up-to-date information is lacking, the absence of HCVs and HCS is verified by independent and licensed experts. Sourcing is avoided in cases where expert review is not available or when the presence of an HCV and HCS is confirmed at the harvesting site