Supply Base Report:

Asia Creative Energy Joint Stock Company
Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Asia Creative Energy Joint Stock Company
Producer address:	Binh Chanh Industrial Zone, Dung Quat Economic Zone, Binh Son Commune, 57000 Quang Ngai Province, Viet Nam
SBP Certificate Code:	SBP-13-01
Geographic position:	15.362100, 108.818400
Primary contact:	Ngoc Le Ba Tuan, +84 913 884 293, ngoc.lbt@asiacreative.vn
Company website:	N/A
Date report finalised:	15 Aug 2026
SBR reporting period from:	01 May 2025
SBR reporting period to:	30 Apr 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	10 Nov 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413, Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2
Feedstock origin (countries)	Viet Nam (Quang Ngai province)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Asia Creative Energy – ACE Joint Stock Company is a trader that was established for exporting wood products, especially wood pellets. Since its establishment, **Asia Creative Energy – ACE Joint Stock Company** has grown into one of the largest wood pellet suppliers in Vietnam, with three strategically located factories: ACE Chau Duc, ACE Dung Quat and ACE Qui Nhon. **Asia Creative Energy JSC** is a daughter company of **Asia Creative Energy – ACE Joint Stock Company,** it is located in Binh Chanh Industrial Zone, Dung Quat Economic Zone, Binh Chanh Commune, Quang Ngai province, Viet Nam. **Asia Creative Energy JSC** holds valid FSC CoC certificate. The company supplies for partners in Japan, Korea, and also the European market.

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets*

Number of employees: *70*

Annual maximum production capacity (metric tonnes): *250000*

Number of direct feedstock suppliers: *4*

Approximate number of feedstock sub-suppliers: *13659*

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

The company has 4 suppliers managing FSC group certificates and supplying primary feedstock from plantations with FSC 100% claim, and 1-2 suppliers that is going to supply primary feedstock with FSC CW claim. Approximate total number of the forest owners in three groups is more than 13 000 owners. **Asia Creative Energy JSC** produces pellets and supplies them to international traders or foreign buyers under FOB consitions.

2.2 Detailed description of the Supply Base

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

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

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

Country	Viet Nam
Area/Region	Quang Ngai province
Exclusions	HCVF
Feedstock types	Primary feedstock
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to	No

retain, restock or encourage natural regeneration within 5 years of felling?	
Risk assessment(s)	Yes – Regional Risk Assessment (RRA) used
Provide a concise summary of why a SBE was determined to be required or not required here:	
SBE was required for being able to procure, produce and supply SBP-compliant feedstock and biomass.	
Feedstock types included in SBE:	Primary feedstock
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.2218
Map(s) of the Supply Base area:	


Bản đồ hành chính Thành phố Quảng Ngãi - Tỉnh Quảng Ngãi
386
Administration map of Quảng Ngãi City - Quảng Ngãi Province
X. Bình Hiệp
X. Bình Châu
Bình Sơn
X. Bình Tân
X. Tịnh Phong
X. Tịnh Thọ
Sơn Tịnh
X. Tịnh Hòa
X. Tịnh Kỳ
X. Tịnh Thiện
X. Tịnh Khê
X. Tịnh Châu
X. Tịnh An Đông
X. Tịnh An Tây
Quảng Ngãi
X. Tịnh Hà
P. Trương Quang Trọng
X. Tịnh Long
Biển Đông
X. Tịnh Ấn
P. Lê Hồng Phong
Danang 36
X. Nghĩa Dũng
P. Trần Phú
P. Nguyễn Nghiêm
X. Nghĩa Hà
X. Nghĩa An
P. Nghĩa Chánh
P. Quảng Phú
P. Nghĩa Lộ
P. Chánh Lộ
X. Nghĩa Đông
X. Nghĩa Hòa
X. Nghĩa Điền
TT. La Hà
X. Nghĩa Thương
Tư Nghĩa
X. Đức Lợi
0 0.75 1.5 3 km
Tỷ lệ - Scale 1:50,000 tại khổ giấy A4 (297 × 210 mm)
Hệ tọa độ - Coordinate system: WGS 1984 UTM Zone 48N
Tác giả - Author: Trịnh Quốc
Liên hệ - Contact: earth2gis@gmail

2.3 Feedstock information

a. **Total volume of Feedstock:** 200,000-400,000 tonnes

b. **Volume of primary feedstock:** 200,000-400,000 tonnes

c. **List of all the species in primary feedstock, including scientific name:**

Acacia mangium	Acacia Mangium
Acacia auriculiformis	Acacia Hybrid

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** Yes - Minority

Explanation: About 10-15% of the total feedstock used into pellet production can be obtained from a sanitary harvestings that are autorized by the state authorities and are needed due to weather disturbance line flood or wind brake.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 100.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 0.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.00

h. **Indicate how you determine the proportion of saw log:** Specification issued by a body exercising functions of a public nature and issued for use by sawmills in the area in which the wood was grown.

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0.00

j. **Select forest type(s) where the primary feedstock was sourced from:** Planted Forest

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

l. **Volume of primary feedstock from primary forest:** 320000 tonnes

m. **Volume of processing residues feedstock:** 0
Physical form of the feedstock: N/A

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

o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: N/A

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 400000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 1200000.00 tonnes

Explanation: According to exploitation plan of every of 4 suppliers holding FSC FM certificate and 1 FSC CW supplier.

3 Supply Base Risk Assessments and Risk Management Measures

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

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

3.1 Summary of the Supply Base Evaluation

Supply base evaluation conducted on the basis of RRA for Vietnam which identified 15 high risk indicators for private companies and 13 for small forest owners supplying Acacia species.
High risk indicators of RRA for Vietnam were benchmarked with FSC FM scheme. The result concluded that only 2 high risk indicators match only partially and require mitigation measures. The rest 13 high risk indicators are covered by FSC FM scheme. That means that for suppliers who are **private companies** holding FSC FM certificate and supplying the feedstock with FSC 100% claim, only 2 indicators require mitigation measures (2.2.1 and 4.1.7).

For **small forest owners**, 13 indicator were identified as high risk by RRA for Vietnam. Mitigation measures were developed for such kind of supply directly from this kind of sourse.

The effectiveness of mitigation measure is applied at the level of forest, for every supplier (private company or small forest owners and their forest plot).

3.2 Conflicts with applicable national and sub-national legislation

There are no conflicts between the legislation and the righ risk indicator requirements. However, not always law requirements are duly implemented.

3.3 Risk Management Measures

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

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed

	☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.	
Description of the specific risk:	
Vietnam has adequate legal regulations covering all supply base and biomass production activities. However, the implementation of legal for some aspects is still inadequate (based on the analysis in the relevant indicator), so this indicator is considered a risk identified for all 03 sub-scopes. Specific risks are detailed in the following indicators.	
Mitigation measure:	
For private companies: Valid FSC FM Certificate **For small forest owners:** Valid Red Book OR Document of the Commune People's Committee on land without dispute, with the same name as in forest owner's ID GSP coordinates of the forest plot Packing list issued by the forest owner Weighing receipt issued at the gate of the factory, corresponding to packing list Stakeholder consultation with no open dispute	
Monitoring and outcomes:	
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed

	☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
1.1.2 Legal ownership of land and resource use rights shall be respected.	
Description of the specific risk:	
The supply of timber raw materials in Vietnam is mainly from production forests, of which the majority of production forests have been allocated to households for management. However, with a large number of small forest owners (>1 million), the issuance of land use right certificates has yet to be fully implemented, so this indicator is considered a definite risk for small forest owners.	
Mitigation measure:	
For private companies: Valid FSC FM Certificate **For small forest owners:** Red book or Document of the Commune People's Committee on land without dispute, with the same name as in forest owner's ID.	
Monitoring and outcomes:	
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim

	☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
1.1.3 Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.	
Description of the specific risk:	
The primary feedstock in Vietnam is mainly sourced from planted production forests. The main species used for forest plantations include Acacia, Eucalyptus and Rubber, which are in the list of major forestry species (Circular 22/2021/TT-BNNPTNT dated 29/09/2021) and not listed under CITES. Harvesting permits are required for state-owned forest owners but not for households and individuals, while forest product inventory is mandatory for all forest owners. In practice, stateowned organizations fully comply with the requirements for approving harvesting plans and forest product inventory. Smallholders mainly sell standing trees to intermediaries or traders. Therefore, filling in the forest product inventory is delegated or assigned to intermediaries or traders. Intermediaries or traders are not allowed to fill in the forest product inventory, which does not comply with current laws (Circular 26/2022/TT-BNNPTNT and Circular 22/2023/TT-BNNPTNT). In addition, the implementation and control of forest inventory for private forest owners has yet to be fully implemented. Therefore, specific risks are identified for feedstock originating from small forest owners and private organizations related to the requirement of forest inventory.	
Mitigation measure:	
For FSC certified private companies (suppliers): Valid FSC FM and FSC CoC certificate **For small fores owners controlled by supplier holding FSC CW certificate:** Forest inventory made by the forest owner Packing list issued by the forest owner Weighing receipt issued at the gate of the factory. Stakeholder consultation with no open dispute. Procurement of tree species not from CITES list. Description of Due Diligence system of the supplier of FSC CW (if any).	
Monitoring and outcomes:	
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed

	☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.	
Description of the specific risk:	
Although Vietnam has adequate legal regulations and effective mechanisms for managing forest and wetland land use, from 2006 to 2014, the conversion of depleted natural forests into plantation forests took place on a large scale legally. There are still sporadic illegal forest conversions to date. The loss of mangrove forests and peatlands has also occurred significantly. Therefore, this indicator is assessed as a specified risk.	
Mitigation measure:	
For private companies: Valid FSC FM Certificate Check if the Red Book was issued before 2008, in this case check the purpose of the land Check if there is a drainage system available. If no drainage system in place, there was no conversion from wetland and peatland into plantation. Consult relevant stakeholders (discuss with the owner, neighbors or forest inspectors) if relevant forest was a primary forest before January 2008. Soil map or forest map from before and after 2008 (is available) **For small forest owners:** Check if the Red Book was issued before 2008, in this case check the purpose of the land Check if there is a drainage system available. If no drainage system in place, there was no conversion from wetland and peatland into plantation. Consult relevant stakeholders (discuss with the owner, neighbors or forest inspectors) if relevant forest was a primary forest before January 2008. Soil map or forest map from before and after 2008 (is available) Land cover map (if available)	
Monitoring and outcomes:	

All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced	
Description of the specific risk:	
Although Vietnam has regulations to limit the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for all forest owners. The short forest planting rotation and the widespread burning of vegetation can negatively impact soil quality. Therefore, this indicator is assessed as a specified risk.	
Mitigation measure:	
For private companies: Valid FSC FM certificate **For small forest owners:** Field survey of soil quality and analysis how the harvesting would affect the soil quality. Before harvesting: assessment of slopes and organization of harvesting technique that prevent soil degradation. After harvesting: control of burning vegetation and harvesting residues, stamps removal must be done according to best management practices or left on site Stakeholder Consultation with no dispute on the soil quality matter Training of the forest owners and harvesting teams to apply best forest management practice when the	

removal of harvest forest residues and / or stumps occurs
Monitoring and outcomes:
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.	
Description of the specific risk:	
Although Vietnam has a Forestry Law regulating permitted or prohibited forestry activities and regulations on sustainable forest management, there are no effective legal regulations specifically for the treatment of post-harvest residues and the situation of uncontrolled burning of vegetation after harvesting is still ordinary, so this index is assessed as a definite risk.	
Mitigation measure:	
For private companies: Calid FSC FM Certificate **For small forest owners:** Field survey. Control of burning vegetation and harvesting residues, stamps removal must be done according to best management practices Training of the forest owners and harvesting teams to apply best forest management practice when the	

removal of harvest forest residues and / or stumps occurs Stakeholder Consultation with no dispute on the soil quality matter
Monitoring and outcomes:
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of the specific risk:	
Vietnam has complete regulations to protect water resources in general and the forestry sector. In general, forestry activities have little impact on water resources. However, afforestation encroaching into protected areas along stream buffer zone is still quite common in forests managed by smallholders. Therefore, this indicator is considered a specified risk for smallholder.	
Mitigation measure:	
For private companies: N/A **For small forest owners:** Field survey. Before harvesting: checking presence of streams and rivers. After harvesting: checking buffer zones of the correct size left unharvested	

Stakeholder Consultation with no dispute on the water quality matter
Monitoring and outcomes:
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.	
Description of the specific risk:	
Forest fire management has completed legal regulations and implementation mechanisms, but smallholders do not fully implement these regulations due to limitations in awareness, knowledge and techniques. Regarding pest management, although there are regulations and technical procedures, all forest owners yet to have not effectively implemented them.	
Mitigation measure:	
For private companies: FSC FM Certificate **For small forest owners:** Forest fire prevention and fighting plan developed by the forest owner Field survey: implementation of technical instructions for fire management Training of forest owners and harvesting teams: 1) To recognize and report of forest pests. 2) Recognize and treat Wilt Diseases of Acacia Hybrid and Acacia Mangium	
Monitoring and outcomes:	

All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.6 Working hours shall comply with legal requirements.	
Description of the specific risk:	
Vietnamese law sets precise requirements for working time and specifies working time monitoring activities. Employers must record and have annual reports on employees' working and rest time. In the case of specific manufacturing industries, working hours are complied with the Collective Labor Agreement. Production activities related to the feedstock of forestry companies, businesses and wood processing companies all comply with legal working hours regulations. According to the reported figures, the implementation of working hours according to regulations in small and medium enterprises is relatively good. In contrast, micro-enterprises do not fully implement the rules on working hours and fair employee wages. Processing enterprises that create waste by-products often violate working hours in the form of overtime, despite the agreement between the enterprise and the employee. Thus, this indicator is assessed as a specified risk.	
Mitigation measure:	
For private companies: Valid FSC FM certificate **For small forest owners:** N/A	
Monitoring and outcomes:	
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically	

separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.7 Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation	
Description of the specific risk:	
Based on the above in RRA, Vietnam has adequate legal regulations and implementation mechanisms to ensure employees have access to health care, sick pay, retirement benefits, disability benefits, death benefits, and workers' compensation. However, the Better World 2023 report also shows that a small number of enterprises do not pay social insurance on time for employees (12%). While state-owned organizations are often required to implement social insurance regimes fully, small private enterprises usually hire seasonal workers. Still, the labour contracts may not include provisions for health care, sick pay, retirement benefits, disability benefits, death benefits, and workers' compensation. Therefore, this indicator is assessed as a low risk for state-owned organizations and a definite specified risk for the private sector.	
Mitigation measure:	
For private companies: Check that labor contract includes provisions for health care, sick pay, retirement benefits, disability benefits, death benefits, and workers' compensation Payment confirmation of social security insurance fees on time for all employees by supplier Check that paid social security insurance include: 1. Health care provisions 2. Sickness benefits 3. Retirement benefits	

4. Invalidity benefits
5. Death benefits

Valid FSC FM certificate

For small forest owners: N/A

Monitoring and outcomes:

All mitigation measures are checked for every supplier. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam

Area/sub-scope: Quang Ngai

Risk Assessment used:

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

Indicator with specified risk:

4.1.8 Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.

Description of the specific risk:

Vietnamese law has policies and regulations on vocational training and education for small and medium-sized enterprises in all production sectors. Training facilities in the forestry sector are provided for university-level workers and workers nationwide. However, training and technical and occupational safety guidance for enterprise workers has yet to be fully implemented. For small forest owners, production activities are mainly based on practical experience without training. Therefore, this indicator is assessed as a specified risk.

Mitigation measure:

For private companies: valid FSC FM certificate.

For small forest owners: Training provided to small forest owners and harvesting teams on all high risks identified in the RRA for Vietnam and addressed in this Risk management plan.
Monitoring and outcomes:
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.9 Mechanisms shall be in place for resolving grievances and disputes in the workplace.	
Description of the specific risk:	
Although Vietnam has a legal basis and mechanism for resolving complaints and disputes at work, the actual implementation of this complaint mechanism has only been well implemented in the state sector and is limited in the private sector (39% of factories have not implemented it well), so this indicator is considered low risk for the state sector and specified risk for the private sector.	
Mitigation measure:	
For private companies: Valid FSC FM Certificate; **For small forest owners:** N/A	
Monitoring and outcomes:	
All mitigation measures are checked for every supplier. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.	
Description of the specific risk:	
Vietnam has specific legal regulations on implementing protective measures that must be applied to protect the health and safety of workers. Statistics from the Ministry of Labor, War Invalids and Social Affairs also show that the number of occupational accidents in the forestry industry has been insignificant in the last three years. However, There has been no comprehensive assessment of the implementation of occupational safety and hygiene regulations in forestry, so this indicator is assessed as a specified risk for all subscopes.	
Mitigation measure:	
For private companies: Valid FSC FM Certificate; **For small forest owners:** Training of forest owners and harvesting teams on health and safety provisions during the harvesting activities Provision of personal protection equipment (PPE) to harvesting teams even though they are hired by forest owners Stakeholder Consultation with no dispute on health and safety matter	
Monitoring and outcomes:	
All mitigation measures are checked for every forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.1 Negative social and community impacts shall be identified and avoided.	
Description of the specific risk:	
Identifying and preventing adverse impacts on society and communities in forestry activities have been mentioned in the Forestry Law and Circular 28/2018/TTBNNPTNT and Circular 13/2023/TT-BNNPTNT on Sustainable Forest Management. However, due to the large scale of production, forestry production activities of organizations (state and private) still have negative impacts on the community. For small forest owners, because most forest owners are local people and the scale of production is tiny, there is almost no negative impact on the community. Thus, this indicator is assessed as a specified risk for organizations (state and private) and a low risk for small forest owners.	
Mitigation measure:	
For private companies: Valid FSC FM certificate; **For small forest owners:** N/A - low risk	
Monitoring and outcomes:	
All mitigation measures are checked for every supplier. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim

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

Indicator with specified risk:

4.2.4 Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.

Description of the specific risk:

Regarding traditional customary ownership, the State always has a preferential policy for local communities and ethnic minorities in granting forest land use rights. The legal use rights according to traditional customs of local communities are also protected by the provisions of the Forestry Law and Circular 28/2018/TTBNNPTNT, Circular 13/2023/TT-BNNPTNT on sustainable forest management. Still, the identification of forests with significance in customs, practices and beliefs has only been well implemented by forest owners who are state organizations. For forest owners who are private organizations or small forest owners, the identification of forests with significance in customs, practices, and beliefs has yet to be fully implemented or has only stopped at the identification stage without solutions to ensure respect for traditional use rights. Thus, this indicator is assessed as low risk for state organizations and specified risk for private organizations and small forest owners.

Mitigation measure:

For private companies: valid FSC FM Certificate
For small forest owners:

Valid Red Book
OR
Document of the Commune People's Committee on land without dispute

Agreement between forest owner and local community on traditional use rights

Consultation with Provincial People's Committee and the Provincial Forest Protection Department on management, monitoring and ensuring the implementation of traditional ownership and use rights of their local communities;
Consultation with the representatives of the ethnic minorities.

Monitoring and outcomes:

All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.

Country: Viet Nam	
Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.5 Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.	
Description of the specific risk:	
Although Vietnam has regulations related to the mechanism for resolving complaints and disputes over forest ownership and use rights, implementing those regulations and mechanisms is still inadequate and ineffective, so this indicator is considered a specified risk for all sub-scope groups.	
Mitigation measure:	
For private companies: valid FSC FM certificate; **For small fores owners:** Valid Red Book OR Document of the Commune People's Committee on land without dispute Stakeholder Consultation with no dispute on tenure and use rights and other forest management practices	
Monitoring and outcomes:	
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

Country: Viet Nam

Area/sub-scope: Quang Ngai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.6 Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.	
Description of the specific risk:	
Community and stakeholder consultations on forestry plans and planning have been carried out at the national level. However, at the implementation level, community and stakeholder consultations on forest management plans and exploitation plans of forest owners have only been thoughtfully implemented by forest owners who are state organizations. Forest owners who are private organizations and small forest owners often do not fully consult with the community when implementing sustainable forest management plans and do not notify the exploitation plan and forest product inventory to the Forest Protection Department. Therefore, this indicator is considered a defined risk for forest owners who are private organizations and small forest owners.	
Mitigation measure:	
For private companies: valid FSC FM Certificate; **For small forest owners:** List of ethnic minorities identified in the Supply Base. Optionally: list of activities related to forest use by the ethnic minorities Stakeholder consultation with all ethnic minorities identified in the Supply Base with no open disputes Investigation of publicly available information on ethnic minorities right, traditional ways of forest use, conflicts with forest owners in the region of Supply Base	
Monitoring and outcomes:	
All mitigation measures are checked for every small forest owner. If any of the mitigation measures cannot be fulfilled for the procurement, the feedstock cannot be considered SBP-compliant and is physically separated.	

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 10 Jul 2026

Biomass Producer's stakeholder engagement end date: 09 Aug 2026

Total number of stakeholders contacted: 50

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

Stakeholders were introduced what is SBP and REDIII and provided with the link to Regional Risk Assessment for Vietnam Forest v1.1 and REDIII Level A risk assessment for Vietnam Forest v1.2.
Risk Management plan that was developed on the basis of these two documents, was shared with stakeholders for consultation.
During the stakeholder consultation process, the stakeholders from the following groups were contacted by email: people's committee, NGOs, Forest Owner's association, forest product associations, research centers, suppliers and buyers. No comments were obtained.

4.2 Response to stakeholder comments

5 Report updates and approval

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

Summary of changes: N/A

Name	Le Ba Tuan Ngoc
Title	Report author
Date of report approval	15 Aug 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Viet Nam
Area	Quang Ngai province
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Evaluation of the effectiveness of the legal framework on the legality of timber harvesting:** The supply of timber raw materials in Vietnam is mainly from plantation production forests, of which the majority of production forests have been allocated to households for management. However, with a large number of small forest owners (>1 million), the issuance of land use right certificates has yet to be fully implemented, and land ownership is considered a specified risk for small forest owners. The main species used for forest plantations include Acacia, Eucalyptus and Rubber, which are in the list of major forestry species (Circular 22/2021/TT-BNNPTNT dated 29/09/2021) and not listed under CITES. Harvesting permits are required for state-owned forest owners but not for households and individuals, while forest product inventory is mandatory for all forest owners. In practice, state-owned organizations fully comply with the requirements for approving harvesting plans and forest product inventory. Smallholders mainly sell standing trees to intermediaries or traders. Therefore, filling in the forest product packing list is delegated or assigned to intermediaries or traders. Intermediaries or traders are not allowed to fill in the forest product inventory, which does not comply with current laws (Circular 26/2022/TT-BNNPTNT and Circular 22/2023/TT-BNNPTNT). In addition, the implementation and control of the forest packing list for private forest owners has yet to be fully implemented. Therefore, specified risks are identified for feedstock originating from small forest owners and private organizations related to the requirement of forest inventory. **Mitigation measures:** Land use right certificates for leased land that was issued by the provincial authority, issued to the forest owner, containing the map of plantation location with the boundaries. Or

	Document of the Commune People's Committee on land without dispute. GPS coordinates of the forest plots Inventory log book of forest products. Packing list filled in by the forest owner **Management system:** If any of the required documentation is not available for the forest owner, the feedstock cannot be procured as SBP EU RED-compliant. The status is recorded in internal accounting system.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Evaluation of the effectiveness of the legal framework **on soil protection:**

	Regarding soil quality, according to the National Environmental Status Report for the period 2016 - 2020, the quality of Vietnam's soil environment is generally quite good. Restoration and increase of forest cover have positively impacted the reduction of the risks of erosion and surface soil leaching. However, although Vietnam has regulations to limit the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for small forest owners. Intensive afforestation can cause the risk of soil pollution, accumulation of heavy metals due to people using chemical fertilizers, pesticides, herbicides (for rubber forests) and soil degradation due to short-cycle afforestation. In addition, uncontrolled burning of forest residues and stumps after harvesting can negatively impact soil quality, such as loss of organic matter in the soil, adversely affecting soil microorganisms, soil ecology, and increasing the risk of erosion on sloping land. In terms of biodiversity protection, Vietnam has planned areas with high biodiversity conservation value to protect and completely ban the exploitation of natural forests, which include primary forest and old-growth forest, since 2017. The feedstocks are from plantation forests with low biodiversity. However, for plantation forests, Vietnam also has specific regulations on protecting the stream buffer zone. The implementation of regulations on protecting stream buffer zones is only well implemented by forest owners who are organisations, but not fully implemented by smallholders due to limited knowledge and awareness. **Mitigation measures** that need to be implemented at the level of forest sourcing area are: 1. Training for the forest owners and additional discussion before harvesting regarding the need to keep harvesting residues distributed at the harvesting site without burning them; 2. Training of the forest owner for identification of any water objects at the harvesting area and protection of stream buffer zone along it. 3. Checking of the harvesting sites after harvesting, if all requirements were fulfilled. **Management system:** If there is an evidence obtained during harvesting site visit that forest residues were remover from the harvesting area and burned, and if there are evidences that no buffer zone was protected along the water objects, including streams, in this case the feedstock cannot be procured as SBP EU RED-compliant. The status is recorded in internal accounting system.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR

Level B management system at the level of the forest sourcing area	N/A
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Article 29 (5):** biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion. **Evaluation of the effectiveness of the legal framework of the peatland status in January 2008 and present:** According to Vietnam's 2022 Biodiversity Report, the peatland areas are estimated at around 36,000 hectares, primarily located in the Mekong Delta provinces such as Cà Mau and Kiên Giang province. Currently, approximately 24,000 hectares are under protection in designated conservation zones such as U Minh Thượng and U Minh Hạ National Parks. Peatlands play a crucial ecological role in carbon sequestration, water retention, flood regulation, and mitigating the impacts of climate change. Several initiatives, including the Sustainable Peatland Management (SUPA) Project supported by GIZ Indonesia from 2021 to 2023, have aimed to enhance conservation and promote sustainable livelihoods in local communities. Since 2017, Vietnam has applied a logging ban for natural forests, most of the feedstocks are from plantation production forests, and a tiny part from the thinning exploitation of planted protective forests (Decree 156/2018/ND-CP). Currently, a small area of Melaleuca plantation forests on peatlands in the Mekong Delta is still planned as a production forest, primarily for the extraction of cajeput oil, in combination with the harvesting of non-timber forest products and the protection of soil and water resources. Although the timber harvested from these Melaleuca forests is insignificant, it may still pose a specified risk to biomass resources. This risk can be mitigated through the implementation of

	wood traceability, which is strictly regulated by a series of legal documents, the most recent being Circular No. 26/2025/TT-BNNMT and Circular No. 22/2023/TT-BNNPTNT. **Mitigation measures:** Check if the Red Book was issued before 2008, in this case check the purpose of the land Check if there is a drainage system available. If no drainage system in place, there was no conversion from peatland into plantation. Consult relevant stakeholders (discuss with the owner, neighbors or forest inspectors) if relevant forest was a primary forest before January 2008. Soil map or forest map from before and after 2008 (if available). Forest cover map. **Management system:** If during the harvesting site check the evidences obtained that the status of the land before January 2008 was a peatland, such kind of source is not accepted as SBP EU RED-compliant. The status of feedstock is recorded in the internal accounting system.
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR

Level B management system at the level of the forest sourcing area	N/A
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e) **heathland** - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level

Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The People's Committees of provinces and cities with peatland areas are responsible for implementing local conservation policies and plans, while coordinating with central agencies in resource management and protection. Management boards of special-use forests, national parks, and nature reserves directly carry out biodiversity conservation tasks and monitor resource extraction activities on peatlands. These agencies must work closely together to protect and restore peatland ecosystems while developing sustainable usage models and minimizing negative impacts from resource extraction and climate change. Vietnam has currently restricted the establishment of forest plantations for timber production on peatlands, a small proportion of Melaleuca plantation areas established prior to 2008 still exist. Due to the absence of a unified national-scale peatland mapping and management database, these areas are still considered to present a degree of identified risk, stemming from limitations in spatial data and land-use traceability.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed EU RED Level A risk assessment for Article 29(7) LULUCF_v1.4
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	Viet Nam
Area	Quang Ngai
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Verify key indicators by Due Diligence System (DDS): Legal rights to harvest and land tenure, Compliance with forest management plans and harvesting permits, Payment of all relevant taxes, royalties, and fees, Protection of biodiversity, endangered species (CITES), and high conservation value areas, Adherence to labor laws, health and safety regulations, and local community rights. All of these indicators are ensured by which operators often leverage existing voluntary forest certifications for biomass sourced from FSC-certified forests automatically satisfies most Level B legality requirements.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A

Level B management system at the level of the forest sourcing area	Evaluation of the effectiveness of the legal framework **on soil protection:** Regarding soil quality, according to the National Environmental Status Report for the period 2016 - 2020, the quality of Vietnam's soil environment is generally quite good. Restoration and increase of forest cover have positively impacted the reduction of the risks of erosion and surface soil leaching. However, although Vietnam has regulations to limit the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for small forest owners. Intensive afforestation can cause the risk of soil pollution, accumulation of heavy metals due to people using chemical fertilizers, pesticides, herbicides (for rubber forests) and soil degradation due to short-cycle afforestation. In addition, uncontrolled burning of forest residues and stumps after harvesting can negatively impact soil quality, such as loss of organic matter in the soil, adversely affecting soil microorganisms, soil ecology, and increasing the risk of erosion on sloping land. In terms of biodiversity protection, Vietnam has planned areas with high biodiversity conservation value to protect and completely ban the exploitation of natural forests, which include primary forest and old-growth forest, since 2017. The feedstocks are from plantation forests with low biodiversity. However, for plantation forests, Vietnam also has specific regulations on protecting the stream buffer zone. The implementation of regulations on protecting stream buffer zones is only well implemented by forest owners who are organisations, but not fully implemented by smallholders due to limited knowledge and awareness. **Mitigation measures** that need to be implemented at the level of forest sourcing area are: 1. Training for the forest owners and additional discussion before harvesting regarding the need to keep harvesting residues distributed at the harvesting site without burning them; 2. Training of the forest owner for identification of any water objects at the harvesting area and protection of stream buffer zone along it. 3. Checking of the harvesting sites after harvesting, if all requirements were fulfilled. **Management system:** If there is an evidence obtained during harvesting site visit that forest residues were remover from the harvesting area and burned, and if there are evidences that no buffer zone was protected along the water objects, including streams, in this case the feedstock cannot be procured as SBP EU RED-compliant. The status is recorded in internal accounting system.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level

Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of*	

human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e) **heathland** - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under	

the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The People's Committees of provinces and cities with peatland areas are responsible for implementing local conservation policies and plans, while coordinating with central agencies in resource management and protection. Management boards of special-use forests, national parks, and nature reserves directly carry out biodiversity conservation tasks and monitor resource extraction activities on peatlands. These agencies work closely together to protect and restore peatland ecosystems while developing sustainable usage models and minimizing negative impacts from resource extraction and climate change. Vietnam has currently restricted the establishment of forest plantation for timber production on peatlands. Due to the absence of a unified national-scale peatland mapping and management database, these areas are still considered to present a degree of identified risk, stemming from limitations in spartial data and land-use traceability.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed EU RED Level A risk assessment for Article 29(7) LULUCF_v1.4
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	Viet Nam
Area	Quang Ngai province
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Evaluation of the effectiveness of the legal framework on the legality of timber harvesting:** The supply of timber raw materials in Vietnam is mainly from plantation production forests, of which the majority of production forests have been allocated to households for management. However, with a large number of small forest owners (>1 million), the issuance of land use right certificates has yet to be fully implemented, and land ownership is considered a specified risk for small forest owners. The main species used for forest plantations include Acacia, Eucalyptus and Rubber, which are in the list of major forestry species (Circular 22/2021/TT-BNNPTNT dated 29/09/2021) and not listed under CITES. Harvesting permits are required for state-owned forest owners but not for households and individuals, while forest product inventory is mandatory for all forest owners. In practice, state-owned organizations fully comply with the requirements for approving harvesting plans and forest product inventory. Smallholders mainly sell standing trees to intermediaries or traders. Therefore, filling in the forest product packing list is delegated or assigned to intermediaries or traders. Intermediaries or traders are not allowed to fill in the forest product inventory, which does not comply with current laws (Circular 26/2022/TT-BNNPTNT and Circular 22/2023/TT-BNNPTNT). In addition, the implementation and control of the forest packing list for private forest owners has yet to be fully implemented. Therefore, specified risks are identified for feedstock originating from small forest owners and private organizations related to the requirement of forest inventory. **Mitigation measures:** Land use right certificates for leased land that was issued by the provincial authority, issued to the forest owner, containing the map of plantation location with the boundaries. Or Document of the Commune People's Committee on land without dispute. GPS coordinates of the forest plots Inventory log book of forest products. Packing list filled in by the forest owner

	Management system: If any of the required documentation is not available for the forest owner, the feedstock cannot be procured as SBP EU RED-compliant. The status is recorded in internal accounting system.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Evaluation of the effectiveness of the legal framework **on soil protection:** Regarding soil quality, according to the National Environmental Status Report for the period 2016 - 2020, the quality of Vietnam's soil environment is generally quite good. Restoration and increase of forest cover have positively impacted the reduction of the risks of erosion and surface soil leaching. However, although Vietnam has regulations to limit the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for small forest owners. Intensive afforestation can cause the risk of soil pollution, accumulation

	of heavy metals due to people using chemical fertilizers, pesticides, herbicides (for rubber forests) and soil degradation due to short-cycle afforestation. In addition, uncontrolled burning of forest residues and stumps after harvesting can negatively impact soil quality, such as loss of organic matter in the soil, adversely affecting soil microorganisms, soil ecology, and increasing the risk of erosion on sloping land. In terms of biodiversity protection, Vietnam has planned areas with high biodiversity conservation value to protect and completely ban the exploitation of natural forests, which include primary forest and old-growth forest, since 2017. The feedstocks are from plantation forests with low biodiversity. However, for plantation forests, Vietnam also has specific regulations on protecting the stream buffer zone. The implementation of regulations on protecting stream buffer zones is only well implemented by forest owners who are organisations, but not fully implemented by smallholders due to limited knowledge and awareness. **Mitigation measures** that need to be implemented at the level of forest sourcing area are: 1. Training for the forest owners and additional discussion before harvesting regarding the need to keep harvesting residues distributed at the harvesting site without burning them; 2. Training of the forest owner for identification of any water objects at the harvesting area and protection of stream buffer zone along it. 3. Checking of the harvesting sites after harvesting, if all requirements were fulfilled. **Management system:** If there is an evidence obtained during harvesting site visit that forest residues were remover from the harvesting area and burned, and if there are evidences that no buffer zone was protected along the water objects, including streams, in this case the feedstock cannot be procured as SBP EU RED-compliant. The status is recorded in internal accounting system.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed;*	

*and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A

(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e)* ***heathland*** *- Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a)* ***wetlands,*** *namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was* ***peatland*** *in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing	The People's Committees of provinces and cities with peatland areas are responsible for implementing local conservation policies and plans, while

area	coordinating with central agencies in resource management and protection. Management boards of special-use forests, national parks, and nature reserves directly carry out biodiversity conservation tasks and monitor resource extraction activities on peatlands. These agencies must work closely together to protect and restore peatland ecosystems while developing sustainable usage models and minimizing negative impacts from resource extraction and climate change. Vietnam has currently restricted the establishment of forest plantations for timber production on peatlands, a small proportion of Melaleuca plantation areas established prior to 2008 still exist. Due to the absence of a unified national-scale peatland mapping and management database, these areas are still considered to present a degree of identified risk, stemming from limitations in spatial data and land-use traceability.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed EU RED Level A risk assessment for Article 29(7) LULUCF_v1.4
Level B management system at the level of the forest sourcing area	N/A

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

N/A

Feedstock inspection and classification upon receipt

N/A

Supplier audit for processing residues and post-consumer feedstock

N/A

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

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

Not Applicable (RED II TOF not included)

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

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