Supply Base Report:
BIFESA S.L.

Second Surveillance Audit

www.sbp-cert.org

Completed in accordance with the Supply Base Report Template Version 1.4

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

Document history

Version 1.0: published 26 March 2015

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Contents

1 Overview

Producer name: BIFESA S.L.

Producer address: Calle Ricardo Velazquez 1-1°21003, Huelva, Spain

SBP Certificate Code: SBP-06-29

Geographic position: 37.257000, -6.948700

Primary contact: Oliver Camacho, +34 959 250 254 or +34 626 570 893,administracion@bifesa.com

Company website: www.bifesa.com

Date report finalised: 27 May 2021

Close of last CB audit: 11 Oct 2021

Name of CB: Control Union Certifications BV

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

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

SBP Endorsed Regional Risk Assessment: Not applicable

Weblink to SBR on Company website: https://bifesa.com/certificaciones/

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

2 Description of the Supply Base

2.1 General description

Feedstock types: Primary

Includes Supply Base evaluation (SBE): Yes

Feedstock origin (countries): Spain

2.2 Description of countries included in the Supply Base

Country: Spain

Area/Region: Andalucia

Exclusions: No

Next table indicates the forest area, canopy-covered forest area, coniferous forest area and Umbrella pine forest area for Huelva, Seville and Cadiz province.

SUPPLY BASE	TOTAL FOREST AREA (ha)
Huelva province	787.737
Cádiz province	373.670
Seville province	422.001
TOTAL	1.583.408

73% of the forest area in the Supply Base (Huelva province) is private property. The prevailing private forest property size of the Supply Base is around 60 ha, but the total of private forest areas is larger than the area of public forests. Public forests are larger in scale, but much less frequent.

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

The amount of wood that is destined for biomass in Andalusia is 22% chips and 78% other users (paper pulp, sawmills, etc), the data is estimated based on dates of National Forest Inventory, for eucalyptus the 97% of the tree is used in fabrication of paper pulp, the rest 3% is for chips, in pinus around 50% is for chips, and the other 50% is for sawmills or other uses.

Table 1: Forest cover characteristics per region of the Supply Base (National Forest Inventory).

Supply Base	Total forest area (ha)	Coniferous forest area (ha)	Pinus pinea forest area (ha)	Eucalyptus forest area (ha)
Huelva province	787 737	149 670	88 467	234 794
Cádiz province	373 670	70 997	41 964	3 500
Seville province	422 001	80 180	47 392	28 000
Total	**1583 408**	**300 847**	**177 823**	**266 294**

There are no IUCN protected areas and there are no CITES species in Bifesa Supply Base.

FEEDSTOCK TYPES by certification schemes

#	Feedstock type for biomass production	Origin	Raw mass as received in metric tonnes	%	PEFC Certified Tons and %	FSC Certified Tons and %	Non certified Tons and %	Number of suppliers	Notes
1	Thinning from (semi-) natural forests	Low grade stemwood (co-product)	34.293,44	97%	7.197,98 20%	265,48 1%	26.829,98 76%	23	Pinus forests
2	Final harvest from plantations	Low grade stemwood (co-product)	1.055,30	3%	290,04 1%	417,64 1%	347,62 1%	5	Eucalyptus plantations
TOTALS	35.348,74	100%	7.488,02 21%	683,12 2%	27.177,60 77%	28			

Bifesa SL is a 30 years old, vertically integrated company specialised in the production and delivery of wood products for different users: roundwood for pulpmills and wood chips for biofuel producers. It has multidisciplinary staff of around 80 people and 7 – 8 permanent harvesting teams. The harvesting teams consist of 2 to 8 people, which are mainly performing harvesting manually, but sometimes by means of a harvester. Other machines used in forest operations are: forwarders, skidders, forestry tractors and chipping machines. Bifesa SL has a team of engineers, responsible for the technical processes. They organize the harvesting, chipping and transport processes. Bifesa SL is mainly engaged in maintenance cuttings, thinnings, sanitary cuttings, selective fellings and final cuts of mature trees, as well as fire protection cuttings, and reforestation. In total, it harvests more than 50 000 tons of wood per year, of which around 30 000 tons is for biomass production. Regionally, Bifesa SL is considered a large sized enterprise. Bifesa SL is the second biggest company in the region. The biggest forest company in the region is producing biomass for its own energy plant.

In the Supply Base there are Mediterranean conifer forests (in the south-central region) with a clear presence of eucalyptus plantations. Other tree species within the Supply Base are native:

- Umbrella pine - *Pinus pinea;*
- Maritime pine - *Pinus pinaster;*
- White eucalyptus - *Eucalyptus globulus;*
- Red eucalyptus - *Eucalyptus camaldulensis (=E. rostrata);*
- Holm oak - *Quercus ilex;*
- Cork oak - *Quercus suber;*
- Sweet chestnut - *Castanea sativa.*

Introduced species, such as eucalyptus(*Eucalyptus spp*.) are allowed in short rotation forestry, but on a very limited scale.

For biomass production, Bifesa SL is mainly working in conifer forests, mostly formed by Umbrella pine and Maritime pine, and in a very limited extend – in eucalyptus plantations.

ADJACENT LAND PROFILES: other provinces of Andalucia (same legislation within the Region), Extremadura (similar regional Legislation) and Portugal (no forest sites in Portugal). The Regions have the same types of forests, mandatory felling licences and similar prescription for cutting.

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

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

The proportion of wood used for biomass production within the Supply Base is relatively the same compared to the other main variants of using the wood. Umbrella pine trunks (50% per tree) and eucalyptus

trunks (75% per tree) are used for pulp and paper production. Only branches are used for biomass production (50% of pine trees, and 25% of eucalyptus trees). The production of wood pallets and boxes for the agricultural sector is another important final use of pine wood in the Huelva province. There are quite some sawmills in the region using sawn wood as well. However, the other industries can hardly utilize branch wood, which nevertheless needs to be removed from the forest plots, due to forest fire risks. The only feasible use for this feedstock is biomass production.

Nowadays, most of the pine forests in the Supply Base area are abandoned and unmanaged. This is due to the low profitability of the forests, these forests are capitalized, divided by the slopes, which normally are difficult to enter with machinery. The final product (wood) is of low quality and the forest industry produces products with little added value.

Umbrella pine wood is of poor quality, it usually has many knots, it is crooked and its diameter stays small. The forests are not managed intensively and without maintenance the quality of the wood only keeps deteriorating. Increased biomass (wood chips) production is an excellent incentive and opportunity for the reconstruction of the pine forests in the Supply Base.

There were 25 suppliers in 2020.

2.3 Actions taken to promote certification amongst feedstock supplier

Bifesa put the SBP certification details on the company website.

Also Bifesa is promoting an association among biomass producers in the region (APROMABI) and SBP Certification will be introduced to the other associates.

2.4 Quantification of the Supply Base

Supply Base

a. **Total Supply Base area (million ha)**: 1,50
b. **Tenure by type (million ha):**1.20 (Privately owned), 0.30 (Public)
c. **Forest by type (million ha):**1.50 (Temperate)
d. **Forest by management type (million ha):**0.40 (Plantation), 1.00 (Natural), 0.10 (Managed natural)
e. **Certified forest by scheme (million ha):**0.01 (FSC), 0.01 (PEFC)

Describe the harvesting type which best describes how your material is sourced: Thinning
Explanation: Mostly (97%) originated from pine stands where thinnings are performed in semi-natural forests with high density, cutting the worst trees and the burnt ones in some cases; small part from eucalyptus plantations (3%), where cuts are performed in swats as fire prevention. No high-grade stemwood comes from these cuts. No chemicals are used in these forests/plantations. No clear cutting are allowed in Andalucia. The harvesting is performed manually, only few times by harvester. Other machines used in forest operations are: forwarders, skidders, forestry tractors and mobile chippers.

Was the forest in the Supply Base managed for a purpose other than for energy markets? Yes - Minority
Explanation: Eucalyptus is used at 97% for the manufacture of paper pulp. The remaining 3% is used as chips for energy. In Pinus, 50% is energy production and the other 50% is for sawmills.

For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling? Yes - Majority
Explanation: Spanish laws protect pine as a native tree and consider eucalyptus an invasive plant. Clear cut is not allowed for pine forests, most of the forests belong to individuals and are required by law to carry out maintenance work on said lands under sanction. These jobs include pruning, grading, removal of unprotected scrub, clearing, etc.

Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation? Yes - Majority
Explanation: Most of the feedstock comes from cutting pines due to forest fires and these cuts are supervised by rangers and ordened by the government. Other feedstocks are individuals who have to carry out maintenance work on their forests and come from thinning the pine forest to improve the health of the forest and protect it from fires.

Feedstock

Reporting period from: 01 Jan 2020

Reporting period to: 31 Dec 2020

a. **Total volume of Feedstock**: 1-200,000 tonnes
b. **Volume of primary feedstoc**k: 1-200,000 tonnes
c. **List percentage of primary feedstock, by the following categories.**
    - Certified to an SBP-approved Forest Management Scheme: 20% - 39%
    - Not certified to an SBP-approved Forest Management Scheme: 60% - 79%
d. **List of all the species in primary feedstock, including scientific name:** Pinus pinea (Umbrella pine); Pinus pinaster (Maritime pine); Eucalyptus globulus (White eucalyptus); Eucalyptus camaldulensis (Red eucalyptus);
e. **Is any of the feedstock used likely to have come from protected or threatened species?** No
    - Name of species: N/A
    - Biomass proportion, by weight, that is likely to be composed of that species (%): N/A
f. **Hardwood (i.e. broadleaf trees): specify proportion of biomass from (%):** 3,00
g. **Softwood (i.e. coniferous trees): specify proportion of biomass from (%):** 97,00
h. **Proportion of biomass composed of or derived from saw logs (%):** 0,00
i. **Specify the local regulations or industry standards that define saw logs:** N/A
j. **Roundwood from final fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** N/A
k. **Volume of primary feedstock from primary forest:** 0 N/A
l. **List percentage of primary feedstock from primary forest, by the following categories. Subdivide by SBP-approved Forest Management Schemes**:
    - Primary feedstock from primary forest certified to an SBP-approved Forest Management Scheme: N/A
    - Primary feedstock from primary forest not certified to an SBP-approved Forest Management Scheme: N/A

m. Volume of secondary feedstock: 0 N/A

- Physical form of the feedstock: N/A

n. Volume of tertiary feedstock: 0 N/A

- Physical form of the feedstock: N/A

Proportion of feedstock sourced per type of claim during the reporting period				
Feedstock type	**Sourced by using Supply Base Evaluation (SBE) %**	**FSC %**	**PEFC %**	**SFI %**
Primary	77,00	2,00	21,00	0,00
Secondary	0,00	0,00	0,00	0,00
Tertiary	0,00	0,00	0,00	0,00
Other	0,00	0,00	0,00	0,00

3 Requirement for a Supply Base Evaluation

Is Supply Base Evaluation (SBE) is completed? Yes

The SBE was required, because most of the feedstock comes from uncertified forests.

4 Supply Base Evaluation

4.1 Scope

Feedstock types included in SBE: Primary

SBP-endorsed Regional Risk Assessments used: Not applicable

List of countries and regions included in the SBE:

Country: Spain

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

Specific risk description:
Indicator 2.2.1 related to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them . The risk related to this indicator is classified as specified in relation to the monitoring operations that are needed.

Country: Spain

Indicator with specified risk in the risk assessment used:
2.2.2 The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality (CPET S5b)

Specific risk description:
Indicator 2.2.2 for eucalyptus plantation in regards to clear cut in the mountain areas is considered a specified risk, however, best forest management practices and specific measures to avoid this are always taken by Bifesa, for instance: the cut is done in counter lines avoiding the maximum slope, machinery movements are avoided in the mountain areas, cord off the residues in contour lines to reduce the streams produced by rain, remaining stumps on the harvesting site after re-planting and other, specific ones for the signel site.

Country: Spain

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

Specific risk description:

Indicator 2.2.3 related to control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b) is a specified risk.

the risk related to this indicator is classified as specified in relation to the monitoring operations that are needed.

Country: Spain

Indicator with specified risk in the risk assessment used:
2.2.5 The BP has implemented appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems.

Specific risk description:
Indicator 2.2.5 related to appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems is a specified risk since performing only thinnings does not automatically minimise harm to ecosystems.

Country: Spain

Indicator with specified risk in the risk assessment used:
2.2.7 The BP has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities.

Specific risk description:
Indicator 2.2.7 related to appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities is a specified risk because technical personnel of Bifesa are responsible for collecting this information and ensuring compliance.

Country: Spain

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

Specific risk description:
Indicator 2.2.8 related to appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated Pest Management (IPM) is implemented wherever possible in forest management activities (CPET S5c).

The risk related to this indicator is classified as specified in relation to the procedures that have been implemented in the environmental certification.

Country: Spain

Indicator with specified risk in the risk assessment used:
2.4.2 The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b).

Specific risk description:
Indicator 2.4.2 in relation to forest fires was considered a specified risk, since it is the Mediterranean Region.

Country: Spain

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

Specific risk description:
Indicator 2.8.1 in relation to health and safety of forest workers is considered a specified risk related to the kind of jobs (forestry).

4.2 Justification

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

· Applicable legislation;

· Reports of official organizations;

· National statistics;

· FSC National Risk Assessment 2018;

· Scientific studies;

· Mass media sources;

· Company specific information of Bifesa SL forest work.

Besides that, the SBR and SBE were published online for stakeholder consultation. Stakeholders were proactively approached and invited to provide their input and comments.

4.3 Results of risk assessment and Supplier Verification Programme

Not aplicable

4.4 Conclusion

Higher risks potentially could be related to supplies from private forests. This is excluded, because Bifesa SL does all harvesting using own forestry teams. Feedstock coming from public forests has low risk according to all indicators, since, as the analysis shows, the level of legislation implementation is high.

Bifesa is confident that the feedstock can be compliant to SBP standards, as Bifesa holds a strong certification framework and related procedures.

5 Supply Base Evaluation process

The Supply Base Evaluation process covered: • An extensive literature study; • Excursions to plots where forest operations were being conducted; • Consultations with local and international specialists, and people working within forestry; • An open stakeholder consultation process. The process was managed by the consulting company BiomassConsult. The project leader was Tatiana Savelyeva, who has over four years of experience in SBP. She prepared around 30 Biomass Producers, including three SBE projects in Portugal. Tatiana Savelyeva passed the SBP auditor exams in 2017. She completed forestry engineering studies in Russia, Sweden and Finland. Pedro Garcia and Oliver Camacho are the experienced forestry specialists of Bifesa SL contributed greatly to the process as the expert in legality and sustainability issues specific to the Supply Base. Two more consultants of BiomassConsult were involved in the project: Bea Groenen and Rens Hartkamp. Bea Groenen is a specialist from Belgium, who studied forestry in the Netherlands. She has experience with biomass certification systems and with assessing PEFC national certification systems. She conducted several biomass utilization and market researches. Rens Hartkamp is an M.Sc. in forestry and a Ph.D. in forestry economics. He has around 20 years of experience in forest management and biomass certification, criteria development, and benchmarking. His experience with SBP certification starts from the beginning of its development. He assisted around 40 companies on SBP certification, some including SBE projects. One consultant was involved in the 2020 review: Simona Ferutta, M.Sc. in Forestry and Environmental Sciences. The monitoring plan for assessing forest operations within the supply base is not needed, because alla the forest sites are subject to verification (100% sample) – see findings in Annexes 4.

6 Stakeholder consultation

Stakeholder were contacted by e-mail, providing the link to the Supply Base Report and Supply Base Evaluation report. Stakeholders are encouraged to provide their concerns starting on March, 22nd 2019 within one month from the beginning of stakeholder consultation. However, all concerns raised after this period would be taken into consideration at a full extent. There were 32 stakeholders identified. The list is withheld by the company, here in the following ther is a list sorted by category: Number of stakeholders Category 5 Enterprises Associations 4 ONG, other associations 8 Public authorities, governement 4 Certification bodies 6 Private enterprise, private forest owners 3 Trade Unions, board associations 2 Universities 6

6.1 Response to stakeholder comments

Description: none

Comment: none

Response: none

7 Mitigation measures

7.1 Mitigation measures

Country:	Spain
Specified risk indicator:	2.2.1 The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.
Specific risk description:	Indicator 2.2.1 related to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them . The risk related to this indicator is classified as specified in relation to the monitoring operations that are needed.
Mitigation measure:	Bifesa has implemented a checking system and records are kept in Annex 4 of the Handbook (Monitoring activity in forest sites).
Country:	Spain
Specified risk indicator:	2.2.2 The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality (CPET S5b)
Specific risk description:	Indicator 2.2.2 for eucalyptus plantation in regards to clear cut in the mountain areas is considered a specified risk, however, best forest management practices and specific measures to avoid this are always taken by Bifesa, for instance: the cut is done in counter lines avoiding the maximum slope, machinery movements are avoided in the mountain areas, cord off the residues in contour lines to reduce the streams produced by rain, remaining stumps on the harvesting site after re-planting and other, specific ones for the signel site.
Mitigation measure:	Only thinnings are performed in forest sites. Best forest management practices are always applied. When harvesting eucalyptus on slopes these mitigation measures are applied: oWork in the contour lines avoiding maximal slopes;

oCord off the residues in contour lines to reduce the streams produced by rain;

oAvoid the use of machines in the steepest areas.

Soil depletion in eucalyptus stands is counteracted applying the following measures:

ostumps left in the soil;

ofertilization;

oplanting improved clones which require less nutrients.

Country: Spain

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

Specific risk description: Indicator 2.2.3 related to control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b) is a specified risk.

the risk related to this indicator is classified as specified in relation to the monitoring operations that are needed.

Mitigation measure: Manual of Good Environmental and Forestry Practices;

technical personnel of Bifesa are responsible for collecting information and ensuring compliance, performing monitoring operations (Annex 4, Handbook).

Country: Spain

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

Specific risk description: Indicator 2.2.5 related to appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems is a specified risk since performing only thinnings does not automatically minimise harm to ecosystems.

Mitigation measure: Monitoring operations (annex 4, Handbook) are carried out by Bifesa during forest harvesting by professional personnel to ensure that minimal harm affects the ecosystem during residual removal.

On the other side Bifesa has mandatory instruction by the Forest Service

to remove residuals in order to prevent forest fires, which endanger the survive of all ecosystem in a hot region such as Andalucia.

Country: Spain

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

Specific risk description: Indicator 2.2.7 related to appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities is a specified risk because technical personnel of Bifesa are responsible for collecting this information and ensuring compliance.

Mitigation measure: Bifesa holds the ISO 9001, ISO 14001 and ISO 45001 certifications, and has an environmental policy with procedures implemented to minimise the emission of atmospheric pollutants.

In forestry works three main sources of atmospheric pollution have been identified:

1)Dust. To minimise the amount of dust produced by the works, it is necessary to proceed in moderation in those places where dust is generated.

2)Combustion gases from machinery and vehicles. To minimise the emission of gasses, the engines must be kept perfectly maintained and switched off when not in use.

3)Incineration of forest waste. Forest waste management methods such as shredding are used.

Bifesa also has a system implemented with the following elements in order to minimise the possible impacts of the operations:

•Manual of good environmental practices, recommended conduct for its own workers and workers from subcontracted companies;

•Manual of operating practices of the occupational risk prevention system;

•Code of good environmental practices in Sustainable Forest Management.

When Bifesa buys chips from other suppliers, under contract it obliges the supplier to provide its Manual of Good Environmental and Forestry Practices and to follow it and implement it in the work to be carried out. The technical personnel of Bifesa are responsible for collecting this

information and ensuring compliance.

Country:	Spain
Specified risk indicator:	2.2.8 The BP has implemented appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated pest management (IPM) is implemented wherever possible in forest management activities (CPET S5c).
Specific risk description:	Indicator 2.2.8 related to appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated Pest Management (IPM) is implemented wherever possible in forest management activities (CPET S5c). The risk related to this indicator is classified as specified in relation to the procedures that have been implemented in the environmental certification.
Mitigation measure:	Bifesa holds the ISO 9001, ISO 14001 and ISO 45001 certifications and has an environmental policy with procedures implemented to minimise environmental impact. Bifesa has a system implemented with the following elements in order to minimize possible impacts: •Manual of good environmental practices, recommended conduct for its own workers and workers from subcontracted companies •Manual of operating practices of the occupational risk prevention system •Code of good environmental practices in Sustainable Forest Management When Bifesa buys chips from other suppliers, under contract it obliges the supplier to provide its Manual of Good Environmental and Forestry Practices and to follow it and implement it in the work to be carried out. The technical personnel of Bifesa are responsible for collecting this information and ensuring compliance. Under the present legislation (Royal Decree 1311/2012, of 14 September) Bifesa follows (and does not approve) inefficient use of pesticides against pine processionary moth (Thaumetopoea pityocampa). Aerial spraying of pesticides is forbidden, but in special cases can still be approved by the government. There has not been aerial spraying in the forest areas of importance to Bifesa in the past. In case this inefficient method is used in some forests in the future, the feedstock coming from these forest areas would be

excluded.

Country: Spain

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

Specific risk description: Indicator 2.4.2 in relation to forest fires was considered a specified risk, since it is the Mediterranean Region.

Mitigation measure: Fire mitigation measures are classified according to 2 periods:

Ø 1st - Fall, Winter and Spring (Low fire risk)

- The fire measures applied by Bifesa during this period are those required by legislation, that is, fire extinguishers in vehicles and machines, as well as having a telephone to call INFOCA in case of a fortuitous fire.

- As in all the mountains there is a cutting permit, automatically the local “Rangers” authorities know the actions in the area and take some measures that are explained to the workers for each cutting area, with extraordinary risks such as scrubland dry or similar

- However, Bifesa, through its manual of good forestry practices, takes the following extraordinary measures:

· After the work day the area is left clean of waste such as papers, oils, cans, etc.

· When refuelling oil and diesel, chainsaws are always made in the same area enabled for this purpose using absorbent paper or similar so that no fuel falls in the forest area.

· Cutting works are always done from the perimeter of the forest towards the interior.

Ø 2nd - In Summer (Fire risk)

In addition to the measures taken during the rest of the year, there are taken special precautions:

· The administration itself limits forestry work from June 15 to September 1, since historically it is the period with the greatest fire risk (Although sometimes this period can be extended until November 1 according to the weather and administration criteria)

· Following the “Resolution of June 19, 2018 of the Director General of Management of the Natural Environment and Protected Areas, which approves preventive measures for the realization of forest work and exploitation in times of high danger of forest fires”, INFOCA must be notified 1 week in advance that work will continue in the mountains and for this purpose, a notification is presented to INFOCA for the forest in which

Bifesa is going to work.

· The works to be carried out are cutting, unloading, loading, chipping and transport of the chips.

· Those works notified to INFOCA again have new limitations following the instructions mentioned in the resolution of June 19, 2018 of section 2, and will depend on the weather forecast for the day and the next day, for this purpose Bifesa consults the page of the State Meteorological Agency (AEMET) in its fire risk section:
http://www.aemet.es/es/eltiempo/prediccion/incendios

· This page shows the map of Spain with different colors and offers the prediction of fire risk for the current day as well as for the next day. The colors that appear are: cyan, green, yellow, orange and red:

o Cyan (Low risk): authorized work can be done following the summer restrictions;

o Green (Moderate risk): authorized work can be done following the summer restrictions;

o Yellow (High risk): You can perform cutting, chipping and transport work;

o Orange (Very high risk): Only works in loader area can be done (shearing, chipping, loading timber into trucks and transporting timber);

o Red (Extreme risk): No work is allowed.

Forest guards are pending and informed by the INFOCA of the forests in which they are working, so due to the risk of fires they are supervising the cuts in these areas and carry a map to know the daily risk of fires.

If work is being carried out that, even if authorized, does not respect the indications of the AEMET, those works are immediately paralyzed and the company is fined.

If the prediction changes, it is possible to resume the work and check the AEMET page daily in the summer months.

In addition to these measures for these months of work Bifesa does the following:

· The cutting works will always be carried out in the opposite direction to the favorable winds.

· Every work crew is accompanied by a forest fire prevention / extinction team, consisting of:

o Vehicle equipped with a 500 liter water tank with a motor pump

o 16 liter fire extinguisher backpack. (per worker in the bush)

o Water tank of 25 litres extra. (per worker in the bush)

o Fire baits (per worker in the bush)

o Responsible for firefighting, a person who is responsible for monitoring

	during work as well as up to 1 hour after completion of work. Example: if 6 people are going to work cutting wood there will be: o The vehicle with a 500 litres water tank (actual capacity 1000 litres); o 6 fire extinguishers with 16 litres of water; o 6 extra water tanks of 25 litres (150 litres); o 6 firefighters;
Country:	Spain
Specified risk indicator:	2.8.1 The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers (CPET S12).
Specific risk description:	Indicator 2.8.1 in relation to health and safety of forest workers is considered a specified risk related to the kind of jobs (forestry).
Mitigation measure:	Bifesa implements the following mitigation measures to reduce this risk: Bifesa is ISO 45001 certified company. Ensure that all necessary documentation related to health, safety and social security are in place for every worker within own company: •Training records on health and safety risks; •Record of delivery of PPE to all workers. Provides obligational training for own forest workers; Provide a copy of best forest management practices to the forest workers; Provide all necessary PPE and protective equipment to every forest team; Supervise own harvesting operations for fulfilment of the health and safety rules. In case of violations, additional sanctions are implemented. If not possible to ensure that health and safety rules are fulfilled for the harvesting operation in the Supply Base, rejection of SBP-compliant claim for the feedstock coming from such operations.

7.2 Monitoring and outcomes

The DIRECTOR ensures the implementation of the monitoring procedure for every forest plot where SBPcompliant biomass potentially could come from. The monitoring procedure includes collecting of the documents related to: • Health and Safety; • Legal documents; • Issues related to sustainability, that need to be checked for every forest area. and filling the checklist according to Annex 4 Handbook: “Monitoring activity in forest sites”. If after implementation of the monitoring procedure the required legal documentation is not provided (delayed), then the feedstock is downgraded to not-SBP.

In any other issue related to impact assessment or species protection or damages, the feedstock is downgraded to not-SBP and a note In case of non-compliance with Health and Safety rules by own harvesting teams, suppliers or subcontractors, the DIRECTOR issues a warning to the harvesting team leader. In this case, a second unannounced visit is carried out to verify if the requirements are met. In case no improvements have been made, the feedstock is downgraded to not-SBP.

These incidences are recorded in the checklist Annex 4 in the box “Other evidences”. Once a year the review of mitigation measures for specified risks is done and findings recorded in Annex 3 annual report.

Outcomes of all monitoring show full compliance to the standards.

8 Detailed findings for indicators

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

Is RRA used? No

9 Review of report

9.1 Peer review

No peer review was done, because not required.

9.2 Public or additional reviews

Not applicable.

10 Approval of report

Approval of Supply Base Report by senior management			
Report Prepared by:	**Pedro García**	**Certification Manager**	**27 May 2021**
	Name	**Title**	**Date**
The undersigned persons confirm that I/we are members of the organisation's senior management and do hereby affirm that the contents of this evaluation report were duly acknowledged by senior management as being accurate prior to approval and finalisation of the report.			
Report approved by:	**Oliver Camacho**	**Director**	**27 May 2021**
	Name	**Title**	**Date**

Annex 1: Detailed findings for Supply Base Evaluation indicators

<table>
<tr><th></th><th>Indicator</th></tr>
<tr><td>1.1.1</td><td>The BP Supply Base is defined and mapped.</td></tr>
<tr><td>Finding</td><td>
The supply base defined by Bifesa are the regions of Huelva, Cádiz y Seville (Andalucia autonomous community) in the south-west of Spain. This administrative region of Spain is clearly defined on the maps of the State. Supply base is defined as the area of forest fund of this region:
• Huelva province: 787.737 ha
• Cádiz province: 373.670 ha
• Seville province: 422.001 ha
The scope of the Supply Base is limited to the official area of forest fund of these provinces (1.583.408 ha). Bifesa harvests coniferous tree species only. The main species is Umbrella pine (Pinus pinea), Maritime pine (Pinus pinaster), White eucalyptus (Eucalyptus globulus), Red eucalyptus (Eucalyptus rostrata).
Table 1.1.1: Forest cover characteristics per region of the Supply Base (2016)
<table>
<tr><th>Supply Base</th><th>Total forest area (ha)</th><th>Coniferous forest area (ha)</th><th>Pinus pinea forest area (ha)</th><th>Eucalyptus forest area (ha)</th></tr>
<tr><td>Huelva province</td><td>787.737</td><td>149.670</td><td>88 467</td><td>234.794</td></tr>
<tr><td>Cádiz province</td><td>373.670</td><td>70.997</td><td>41.964</td><td>3.500</td></tr>
<tr><td>Seville province</td><td>422.001</td><td>80.180</td><td>47.392</td><td>28.000</td></tr>
</table>
</td></tr>
</table>

	The Biomass is harvested by Bifesa itself, or by its suppliers. The wood is chipped in the forest and is delivered to the ports directly from the harvesting site. The main port of delivery is Huelva and maybe Cadiz port in the future. It is (economically) unfeasible to supply biomass from other regions.
Means of Verification	The provinces of Spain are clearly mapped. Forest area is registered at the level of municipalities of autonomous regions. Delivery documentation and the delivery register of the company prove the origin of wood. Google maps (distances).
Evidence Reviewed	National Forest Inventory Ministry of Ecological transition Ministry of Agriculture, fishery and food Forestry yearbooks per autonomous community Statistics on Forestry in Andalucia: http://www.juntadeandalucia.es/medioambiente/site/ima/ Institute Nacional de Estadistica: http://www.ine.es Global Forest Watch: https://www.globalforestwatch.org Estructura forestal: caracterización de los bosques y otras superficies forestales (Ministry of Agriculture and Fisheries, Food and Environment, 2016): https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/forestal_estructura_2016.aspx Official document of INFOCA (Plan de prevención de incendios de Andalucía):

	https://www.juntadeandalucia.es/medioambiente/web/Bloques_Tematicos/Patrimonio_Natural._Uso_Y_Gestion/Montes/Incendios_Forestales/plan_infoca/Cap02_medio_natural_andaluz.pdf?lr=lang_eshttps://www.juntadeandalucia.es/medioambiente/web/Bloques_Tematicos/Patrimonio_Natural._Uso_Y_Gestion/Montes/Incendios_Forestales/plan_infoca/Cap02_medio_natural_andaluz.pdf?lr=lang_es
Risk Rating	Low Risk
Comment or Mitigation Measure	Key personnel were trained to implement the SBP feedstock requirements regarding the Supply Base.

	Indicator
1.1.2	Feedstock can be traced back to the defined Supply Base.
Finding	The Forestry Administration is located within the Ministry of Agriculture, Fisheries, Food (MAPA, formerly MAPAMA) at the national/State level, which is responsible for basic legislation and planning of national affairs. Autonomous communities in Spain have their respective forestry authorities, which take care of forest resources on the ground at the legal level, and planning at the operational level. The Forestry Law (Law 43/2003, of 21 November, on Forests, Law 10/2006, of 28 April, and Law 21/2015, of 20 July, which amends Law 43/2003), Chapter IV states that: • When a Management or Equivalent Plan exists, or the forest is included within the scope of a PORF (Forest Resources Management Plan), the holder must notify the competent body of the Autonomous Community before the harvest; • In other cases, administrative authorisation is required before harvesting. In both public and private forests, forestry operations are subject to supervision by personnel from the Public Authority. In public forests, approval of harvesting operations must be given by the Forestry Service of the autonomous community. Authorization of harvesting is issued by the authorities and provided to the company that is selected to perform the harvesting operations.

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

Bifesa can obtain feedstock both from public and private areas. In all cases, a contract with the seller is concluded. According to the contract, the authorization of harvesting needs to be provided to Bifesa before the deliveries, or the approved notification of forest management plan. Relevant documentation is specified in the table below for every region is the supply base. Otherwise, the wood cannot be supplied.

In case of work with suppliers, who are the middlemen between the Bifesa and the owner, the authorization of harvesting obtained by the owner is required to be provided. In some cases, suppliers consider this to be commercially sensitive information and they are not ready to provide the authorization of harvesting, but only the number of the document. In these cases, Bifesa does not accept the wood. Approved forest management plan, if available, including notification, also need to be presented by supplier. Otherwise the contract is not signed by Bifesa.

Table 1.1.2: Demands on issuing a harvesting permit and degree of control

Autonomous community	**Request of harvesting permits**	**Degree of control by the forest authority**	
With approved FM plan	**Without approved FM plan**		
Andalucía (including Huelva, Seville and Cadiz provinces)	Notification	Authorization	High

COSE (Spanish Confederation of Forestry Organisations) concludes that the degree of control by the forestry authority is high, or very high in all the autonomous communities except in Galicia, where the level of control is considered to be medium high (MAPAMA, 2013).

In Spain cadastral information exists throughout the whole country (Ministry of Finance and Public Administration). All properties are allocated a unique cadastral reference number that allows them to be identified and located. The cadastral reference number is linked to a cadastral map.

	The risk is considered low, due to: • Availability of clear cadastral data in Spain; • High level of control and supervision on harvesting operations by the regional governments; • Bifesa SL demands the supplier submits the official authorisation of harvesting, or notification and the Forest management plan; • Delivery documents available for every delivery.
Means of Verification	C Contract with supplier, including a statement on who is the land owner. Delivery note and register (to the port). One of the following documents: • Authorization of Harvesting (of the autonomous communities) • Forest management plan (if available); • Contract with public authority for forest work.
Evidence Reviewed	The Spanish Forest Law: Ley 43/2003, de 21 de noviembre, de Montes https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 COSE report (MAPAMA, 2013) https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf Real Estate Cadaster: http://www.catastro.meh.es/ http://www.sedecatastro.gob.es/ FSC National Risk Assessment For Spain, 11 September 2018
Risk Rating	Low Risk
Comment or Mitigation Measure	An additional check is made by Bifesa is that they hiring the trucks for wood chips deliveries from forest to the port location. Bifesa does not sign the contract or does not approve deliveries, unless there is an Authorization of Harvesting, but it is not presented. Bifesa maintains an excel file on biomass entries which covers the name of the supplier and the district of origin.

	Indicator
1.1.3	The feedstock input profile is described and categorised by the mix of inputs.
Finding	All the harvested wood for SBP clients is chipped in the forest and is delivered to the port facilities by trucks. Chipping and loading of the wood chips are supervised by a forest engineer of Bifesa. He also checks if the trucks have arrived in the port. The following species are harvested by Bifesa: Umbrella pine, Maritime pine, White eucalyptus and Red eucalyptus. Wood chips are registered as “Chips” and the species is registered in the delivery document. Species are always known as Bifesa buys standing stock and does harvesting themselves. The port administrations provide the following information regarding the incoming biomass: • Number of trucks per day; • Time of arrival; • Plate number of the truck; • Name of the property the truck has come from; • Material category (always wood chips); • Weight. Additionally, Bifesa registers the following information: • District of origin; • Tree species; • Supplier name; • Volume in tons; • Name of the transport company.
Means of Verification	There are the following input profiles: • Physical folder number

	• Order number • Applicant of the permit (usually the owner of the land or someone on his behalf who has to be a physical person). • Land (name of the land) • Species for which authorization is requested (Eucalyptus globulus, Maritime pine, etc.) • Municipality of the land • Working area in Ha. • Date of submission of the request • Date of approval of the request • Authorization end date • Limitations to work in summer • Extension of the application period. All tree species mentioned on: • Authorization of Harvesting (of the autonomous communities) • Forest management plan (if available); • Contract with public authority for forest work; • Transportation documents; • Internal register. The ports report every day and monthly. Internal register (Excel file) of Bifesa.
Evidence Reviewed	European Atlas of Forest Tree Species https://forest.jrc.ec.europa.eu/en/european-atlas/ The ports report every day and monthly. Internal register (Excel file) of Bifesa. Authorisation of Harvesting.
Risk Rating	Low Risk

Comment or Mitigation Measure	Every month the ports also provide a signed report with the actual amount of wood chips stored at the port.

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

	tool to prevent escalations (FSC CW NRA, 2018). This aspect of law enforcement is orderly carried out and no information on corrupted procedures, or law-suits have been found, regarding the legality of ownership and land use within the forest fund of Spain. According to information available from NGOs and governmental sources, this risk can be considered low.
Means of Verification	Contract with the private owner or an agreement with a public authority. One of the following documents: • Real Estate Cadastre • Tenure documents (Property Register, wills purchase documents…)
Evidence Reviewed	Real Estate Cadastre: http://www.catastro.meh.es/ http://www.sedecatastro.gob.es/ Property Register: https://registropropiedad.derecho.com FSC National Risk Assessment For Spain, 11 September 2018 (FSC CW NRA, 2018)
Risk Rating	Low Risk
Comment or Mitigation Measure	Bifesa has an additional standard operating procure to avoid conflicts regarding the legality of ownership and land use. As mentioned in indicator 1.1.2, Bifesa always demands the Authorization of Harvesting, or approved Forest Management plan for private properties, which could not be issued by authorities without establishing of the ownership. The Forest Service establishes the ownership right through the cadaster before issuing this document or approving the FM plan. Only if this document is provided, Bifesa signs the contract with the owner.

	Indicator

1.3.1	The BP has implemented appropriate control systems and procedures to ensure that feedstock is legally harvested and supplied and is in compliance with EUTR legality requirements.
Finding	The Spanish National Plan for the Control of the Legality of Commercialized Timber (February 2015) is being implemented by the Ministry of Agriculture, Fisheries, and Food. Autonomous communities, are the competent authorities to which corresponds the normative development and the executive functions inherent to their role, in the accomplishment of controls on the agents and traders who commercialize with timber and timber products, as well as the reception and processing of the statement of responsibility included in this Royal Decree, and the control of monitoring bodies with headquarters in the autonomous community. The National Control Plan - or Regional Control Plans, where appropriate - is the basis for the different actions. Spain reported that they regularly receive complaints from small businesses that there should be a threshold of operator size below which the EUTR should not apply. … They suggested that the harmonization of procedures on checks of operators and risk assessments was required and that technical support should be developed (UNEP-WCMC, 2018). Bifesa undertakes ‘due diligence’ to be sure that illegally harvested wood does not enter the supply chain, ensuring the EUTR compliance. There is always one tire supply chain. Bifesa does the harvesting itself and hires the trucks for delivery from the harvesting site, and supervises the wood chipping and loading of the trucks. Quantity of wood is estimated on the contractual stage and registered exactly in the port. If more wood was harvested from the forest then it was estimated, the difference is declared to the forest authority. Legal details of the suppliers are fixed in the contract between Bifesa and the owner. Bifesa always demands the Authorization for harvesting or the FM plan and a notification about the harvesting operations. Bifesa harvests only Umbrella pine, Maritime pine, White eucalyptus and Red eucalyptus. These tree species are neither red listed in Spain, nor by CITES. Bifesa SL complets Declaracion responsable according to the real decree 1088/2015. On basis of the information listed above and at the previous indicators the risk of illegal wood entering in the supply chain is low.
Means of Verification	Bifesa always

	• Demands the Authorization for Harvesting (must be available) • Has a contract with the supplier, mentioning the land owner (must be identified) • Visits the forest plot during wood chipping and loading. Due Diligence system of Bifesa; Declaracion responsable.
Evidence Reviewed	COSE report (MAPAMA, 2013): https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf EUTR web site: http://ec.europa.eu/environment/forests/timber_regulation.htm Law 43/2003, of 21 November, on Forestry Royal Decree 1088/2015 https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 UNEP-WCMC, 2018. Background analysis of the 2015-2017 national biennial reports on the implementation of the European Union's Timber Regulation (Regulation EU No 995/2010). UNEPWCMC, Cambridge.
Risk Rating	Low Risk
Comment or Mitigation Measure	In case the above-mentioned information and documentation is not available Bifesa does not sign the procurement contract and the wood it not bought.

	Indicator
1.4.1	The BP has implemented appropriate control systems and procedures to verify that payments for harvest rights and timber, including duties, relevant royalties and taxes related to timber harvesting, are complete and up to date.
Finding	

	A wide range of taxes are levied on different sources, the most important ones being income tax, social security contributions, corporate tax, value added tax; some of them are applied at national level and others at national and regional levels. Most national and regional taxes are collected by the Agencia Estatal de Administración Tributaria, which is the organization responsible for collecting taxes at the national level. Other minor taxes, such as property transfer tax (regional), real estate property tax (local), road tax (local) are collected by regional, or local administrations. A study published by the Ministry of Agriculture, Fisheries and Food in collaboration with Spanish Confederation of Forest Organizations states that the degree of control by the forest authority is high or very high in the regions of the Supply Base (MAPAMA, 2013). The functioning of the tax system in Spain prevents this risk from occurring on a significant scale, as there is an obvious way of tracking the operation and consequent payment of taxes. Value Added Tax legislation specifies rights, obligations and liability of the tax authorities and taxable entities. VAT is included in the invoice issued by the supplier. It is 12% for the individuals and 21% for the companies. Payment of this tax is crosschecked by the tax authority on the basis of the declaration of both parties (the seller and the buyer). If it's not payed, the tax authority conducts a tax audit and issued fines if there are violations of the tax payment obligations. In case of harvesting in the public areas the VAT tax is also included in the invoice. Other taxes: • The tax certificate from the Tax Agency ensures payment of VAT, income tax, corporate tax and tax on income of physical persons (employees); • The tax certificate issued by the Ministry of Labor, Migration and Social Security ensures payment of all social security taxes, including payment in pension funds. In case a company wants to work on public land, it needs to be accredited and registered in the Register for Accreditation of Companies (REA). To obtain this certificate, companies have to pay all necessary taxes and duties. Spain has Corruption perception index of 58 in 2018. This means that the state issued documents are trustworthy and can be seen as reliable. Tax laws were strengthened over the past years, which provides more reliability. There were no significant fraud cases related to corruption is forest sector discussed in mass media for the past years. No reports were found on significant fraud or falsehood linked to corruption in the forest sector, nor about significant an impact of illegal logging. Bifesa works on public lands and is thus checked if it pays all taxes and duties. It also checks its suppliers are accredited and registered to work on public lands.

	Sometimes self-billing is applied. Considering the above information and Bifesa's procedures, this risk can be considered low.
Means of Verification	Contracts between Bifesa and suppliers, forest owners, subcontractors. Certificates of non-debth to the tax authorities. Invoices/receipts. Accreditation and registation in the Register for Accreditation of Companies The tax certificate from the Tax Agency The tax certificate issued by the Ministry of Labor, Migration and Social Security Authorization for Harvesting.
Evidence Reviewed	Ministry of Labor, Migrations and Social Security: http://www.mitramiss.gob.es Corruption perception index: https://www.transparency.org/country/ESP# Tax Authority: www.agenciatributaria.es (tax regulations, including VAT Basic Regulations, IRPF (Income Tax) Basic Regulations, Corporation Tax Basic Regulations) Tax definitions: https://debitoor.es/glosario/definicion-irpf COSE report (MAPAMA, 2013): https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
1.5.1	The BP has implemented appropriate control systems and procedures to verify that feedstock is supplied in compliance with the requirements of CITES.

Finding	Spain joined the CITES Convention on 16th May, 1986. In Spain, no CITES tree species are listed (CITES Annex I, II and III). SEPRONA is the special section of the Spanish Guardia Civil dedicated to the protection of the environment and, in particular, compliance with CITES. At times national and local police or forest guards can initiate proceedings. Different territorial authorities (Inspection Services, SOIVRE) and Border Inspection Points (Puntos de Inspección Fronteriza, PIF) work daily with suppliers and customers. No evidence on CITES violations in Spain were found. The reform of the Criminal Code by Act 1/2015: instead of referring to endangered species, Article 332 now refers to protected species, widening the scope of the protection. These provisions cover illegal catching and poaching in Spain. As interviewed experts pointed out, illegal catching and poaching of local endemic species affect different populations in different areas. SEPRONA (Special Police Force for the Protection of Nature) has stated that German collectors come to Spain to hunt and poach amphibians35. Regarding CITES and EU Regulations, Spain has stricter domestic measures regarding the trade, taking, possession and transport of endangered species. In addition, there are stricter regulations at the regional level enacted by the Autonomous Communities for the taking and possession of some native species. Possession of exotic species is restricted, including those listed in the Annexes to Regulation (EC) No 338/97. The Law of 21 September 2015 reforming the Act on Biodiversity and Natural Heritage established administrative offences concerning wildlife crime in Article 80. (report for the European Parliament Committee on the Environment, Public Health and Food Safety, 2016).
Means of Verification	List of Tree species procured by Bifesa.
Evidence Reviewed	Portal of the CITES management authority in Spain: http://www.cites.es Report for the European Parliament Committee on the Environment, Public Health and Food Safety, 2016: http://www.europarl.europa.eu/RegData/etudes/IDAN/2016/578962/IPOL_IDA(2016)578962_EN.pdf Royal Decree 630/2013 regulating the Spanish list of exotic invasive species (Real Decreto 630/2013, de 2 de agosto, por el que se regula el Catálogo español de especies exóticas invasoras. (BOE 03/08/2013))
Risk Rating	Low Risk

Comment or Mitigation Measure	Not applicable.

	Indicator
1.6.1	The BP has implemented appropriate control systems and procedures to ensure that feedstock is not sourced from areas where there are violations of traditional or civil rights.
Finding	There are no indigenous people is Spain, who claim traditional use of lands and forests base on customary rights and traditional use. There are customary rights in Spain related to forests, but there are no relevant conflicts linked to these rights. An effective legislation is in place to resolve any kind of conflicts related to the forest use rights. There are many forestry associations or similar groups at local or regional level that carry out important work in the recovery or maintenance of customary uses of forests. The Spanish forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military dictatorship. Labor rights are upheld well, including rights as specified in ILO Fundamental Principles and Rights at Work. Spain is not subject to international sanctions or bans on timber exports and no sanctioned persons related to the Spanish forestry sector were identified. The conclusions from the following international reports can support that the risk of violation of traditional and civil rights can be considered low: • World Bank: Global governance indicators – working groups report on aggregate and individual governance. In 2014, Spain had scores between 70.19 and 84.62 in the percentile range among all countries of five out of six dimensions of governance. Compared to the over 200 countries in this ranking, Spain has a relatively high score. • World Bank Harmonized List of Fragile Situations: Spain is not on this list. • Human Rights Watch: although there are some concerns regarding civil rights in Spain, there are no concerns related to forests or forestry sector. • WWF Global. Illegal logging. Spain is not reported as a source of illegal timber. Spain is mentioned by some sources as a consumer of illegally harvested wood, but Spain does not appear in reports as a primary source of illegal timber. • Chattam House. Illicit Indicators of Records - Country Report - Illegal logging is not a significant problem in Spain.

	• The Corruption Perceptions Index score is 58 (2018). As it is above 50, which implies a relatively low level of perception. Permits and declarations governmental organizations issue, are trusted.
Means of Verification	Inquirers of local landowners, identification in traditional rights. Local forestry associations reports. Information at municipalities and churches. Forest management plans.
Evidence Reviewed	Mass media reports and international reports of the organisations concerned. World bank governance situation: http://info.worldbank.org World Bank Harmonized List of Fragile Situations: http://siteresources.worldbank.org/EXTLICUS/Resources/511777-1269623894864/Fragile_Situations_List_FY11_(Oct_19_2010).pdf Human right watch: http://www.hrw.org WWF Global: http://wwf.panda.org/our_work/forests/deforestation_causes/illegal_logging/ Global Witness: www.globalwitness.org Chattam House: https://www.illegal-logging.info/regions/spain Corruption Perceptions Index: https://www.transparency.org/cpi2018 FSC National Risk Assessment For Spain, 11 September 2018
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.1.1	The BP has implemented appropriate control systems and procedures for verifying that forests and other areas with high conservation value in the Supply Base are identified and mapped.

Finding	There are legal instruments to identify, map and protect the network of areas of high conservation importance by the Ministry of Agriculture, Fishing and Food. The Law 42/2007, of December 13, on Natural Heritage and Biodiversity establishes the basic legal regime for the conservation, sustainable use, improvement and restoration of the Spanish natural heritage and biodiversity and includes the basic framework for the management of the Natura 2000 network. This is complemented by relevant regulations in each Autonomous Community. It also includes the international standards and recommendations that international environmental organizations, such as the Council of Europe or the Convention on Biological Diversity, have been establishing. One of the resources supporting implementation of the Law 42/2007 are the maps available online and for free. Spain is contributing the most in the Natura 2000 network among European countries. The implementation of it in Spain means extending protected area status to approximately 28% of the territory, a significant proportion. In Spain there are 1.863 Natura 2000 sites, of which 1.467 are Sites of Community Importance (LIC, Lugares de Importancia Comunitaria) and 644 are Special Protection Areas for Birds (ZEPA, Zonas Especiales de Protección para las Aves), covering 27,29% of Spanish territory; some LIC and ZEPA overlap. The Natura 2000 Viewer shows on a map the location of Natura 2000 sites along with other information across different layers. The Habitats Directive and the Natura 2000 Network have a monitoring and reporting system (47) that provides information on the updated status of their implementation in the territory. Regarding forest planning, 14.5% of the forest area has a planning tool (forest management plan or similar), of which one third are private forests and two thirds public forests. However, in recent years the forestry administrations of the autonomus comunity are facilitating the planning of small holdings through simplified planning tools or "umbrella" plans to which forest owners can adhere and thus cover many small and medium forest properties for which developing individual plans is not affordable. The six HCVs:

	HCV 1 Species diversity - Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels. **HCV 2 Landscape-level ecosystems and mosaics** - Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance. **HCV 3 Ecosystems and habitats** - Rare, threatened, or endangered ecosystems, habitats or refugia. **HCV 4 Ecosystem services** - Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes. **HCV 5 Community needs** - Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc...), identified through engagement with these communities or indigenous peoples. **HCV 6 Cultural values** - Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples. The most valid and updated reference for this assessment is the Common Guidelines for the Identification of High Conservation Values, published in 2013 by the HCV Resource Network, which was subsequently published in Spanish in 2014. The Birds and Habitats Directives and other relevant documents on nature protection and management in Spain have been adopted as global references for biological HCV. The website of the Ministry of Agriculture, Fisheries and Food contains information on HCV, their management and conservation, as well as on national forest issues. Water management is the responsibility of the Ministry also. The available data are sufficient to determine the presence of HCV in the Supply Base. **In the rare event of this special felling licence a procedure by officers of Medio Ambiente is in place to guarantee extra control by rangers: every day there is a proper control of all possible interference with ecosystem. Nests, burrows, very old and rare trees, other ecological features are identified and marked in order to be preserved and checked. Besides felling prescriptions are checked within the forest and out of it, by counting and recording data for each truck leaving the forest by another officer of Medio Ambiente.**
Means of Verification	Legislation in force.

	Online maps. Forest management plans. UNESCO is a source of information on cultural HCV. Medio Ambiente procedure in case of special felling licence.
Evidence Reviewed	Law 42/2007, of December 13, on Natural Heritage and Biodiversity https://www.boe.es/buscar/act.php?id=BOE-A-2007-21490 Maps catalogue: https://www.mapama.gob.es/ide/metadatos/ Natura 2000 Network http://www.magrama.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/default.aspx Map of Sites of Community Importance (LIC) https://www.mapama.gob.es/ide/metadatos/srv/spa/metadata.show?uuid=0cb17ff1-5b72-4588-9cad-a031a62bbcfa Forest Map of Spain Ministerio para la Transición Ecológica (Ministry for Ecological Transition). https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/zona3_mfe200.aspx Map of Areas of Special Protection for Birds (ZEPA). Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/rednatura_2000_zepa_descargas.aspx Map of protected areas in Spain: https://www.europarc.org/news/2017/06/protected-areas-in-spain Map of watersheds and selected priorities (December 2001) of the Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/desertificacion-restauracion-forestal/lucha-contra-la-desertificacion/lch_pand_propuestas.aspx FSC-NRA-ES V1-1 https://ic.fsc.org/en/document-center/id/309 https://www.mapama.gob.es/ide/metadatos/. Unesco heritage sites in Spain https://ich.unesco.org/en/lists?text=&country[]=00069&multinational=3&display1=inscriptionID#tabs
Risk Rating	Low Risk
Comment or Mitigation Measure	

	It was classified as low risk since there is already a proper procedure to manage the risk by the public authority (Medio Ambiente): an officer is in charge of targeting and labelling any HCV before any forest work is started, then another officer is in charge of checking every load of timber that leaves the forest (recording the licence plate of each truck checked).

	Indicator
2.1.2	The BP has implemented appropriate control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities.
Finding	During the process of approving the Forest Management (FM) plan or Authorization for Harvesting for a particular area, the HCVs are studied by forest engineers. This is related to any harvesting being conducted on the public and private properties. All the restrictions and prescriptions identified during these processes are reflected in the FM plan or Authorization. Concrete requirements are issued to the owner in writing, for instance describing the time of the year when it is now allowed to perform the harvesting, due to the breeding period of protected birds. The HCVs 1, 2, 3, 4 and 6 are considered by the Forest Service in the process of evaluating the FM plan or approving the Authorization for Harvesting. HCV 5 is perceived as a low risk and is not considered by the Forest Service, because there are no indigenous people in Spain and local communities does not depend on forest at the extent that basic needs could be threatened by forest management activities. On the contrary, it is considered that in Spain, the abandonment and depopulation of rural areas endangers the continuity of the local culture. The economic importance of Spanish forests is not significant; their production level is also very low, leading to the abandonment of forest management, the increased risk of fires, pests and a greater impact of to natural disasters. Forest management is part of the culture in rural areas and should not be decreased but actually increased. To solve this problem, the forestry sector and industry should be strengthened.
Means of Verification	Forest Service evaluations of HCVs reflected in: • Forest management plans • Authorizations for Harvesting National and regional legislation in force

	Online maps
Evidence Reviewed	Law 42/2007, of December 13, on Natural Heritage and Biodiversity https://www.boe.es/buscar/act.php?id=BOE-A-2007-21490 Natura 2000 Network https://www.miteco.gob.es/ca/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_espana.aspx Statistics and maps on Nature in Spain: https://www.miteco.gob.es/ca/biodiversidad/servicios/banco-datos-naturaleza/default.aspx FSC-NRA-ES V1-1 https://ic.fsc.org/en/document-center/id/309 Data of Sites of Community Importance (LIC): https://www.miteco.gob.es/ca/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_pres_tipos_lugares_LIC.aspx Forest Map of Spain Ministerio para la Transición Ecológica (Ministry for Ecological Transition) https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/servidor-cartografico-wms-/default.aspx Areas of Special Protection for Birds (ZEPA), Ministry for Ecological Transition). https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/zepa.aspx Over view of protected areas in Spain. Ministry for Ecological Transition) https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/ Map of watersheds and selected priorities (December 2001) of the Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/img_mapa_prio_tcm7-25841.gif Data on nature in the Autonomous Community of Andalusia: https://www.researchgate.net/publication/236005734_Guia_tecnica_para_la_gestion_de_ materiales_forestales_de_reproduccion_en_la_revegetacion_de_riberas https://www.juntadeandalucia.es/andalucia/naturalezapaisajes.html
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.1.3	The BP has implemented appropriate control systems and procedures for verifying that feedstock is not sourced from forests converted to production plantation forest or non-forest lands after January 2008.
Finding	Approximately 90% of the 18,3 million ha of forest land are considered semi-natural forests. Also, 1,54 million hectares of plantations of the total forested area are registered, of which 583.483 hectares are mainly covered of Eucalyptus spp (MAPAMA 2014, in FSC NRA 2018). Species used for the biomass production are Aleppo Pine, Black Pine, Umbrella Pine and Maritime Pine. The forest formed by these species belong to Mediterranean coniferous forest type and it can be found in the southern-central part of the Iberian Peninsula. This forest is a semi-natural forest, where only thinnings are carried out. Thus, the forest does not become a plantation, moreover, it's not harvested in full extent. It cannot be converted to plantation or to non-forest land by law. There is no pressure on the semi-natural forests. Regarding FAO STAT data, the forest area in Spain has increased by 33,6% from 13,8 million ha to 18,5 million ha between 1990 and 2016. Spain has a clear legal framework and records on both the conversing of native forests into plantations (prohibition), and the conversion of forests into non-forest lands (prior authorization). Changes in use from forestry to agriculture must be authorized by the Directorate General for the Natural Environment. The authorization of changes in forest use is regulated at the state level by the Forestry Law (Law 43/2003 on Forestry, amended by Laws 10/2006, of 28 April and 21/2015, of 20 July), which states in: • Article 40, on Change in forest use and modification of vegetation cover: "The change in forest use of a forest when it is not brought about by reasons for general interest, and without prejudice to the provisions of article 18.4 and the applicable environmental regulations, shall be exceptional and shall require a favorable report from the competent forestry body and, where applicable, from the owner of the forest." • Article 6 the concept of change in forest use as: "any material action of administrative act that causes the forest to lose its character as such". Conversion is an exceptional situation that requires the express authorization of the competent authorities. The change to agricultural use could be authorized in those areas that have had a previous agricultural use. For other types of changes, conversion is only authorized in the case of special public interest.

	Eucalyptus is recognized as an invasive species in “The Andalusian Program for the Control of Invasive Alien Species”. Since 1992 measures have been taken to approach the task of recovering areas of public forests. Since that year, eucalyptus has not been used in reforestation in public forests and thousands of hectares of eucalyptus have been recovered. Conversion of native forests with eucalyptus is low risk in Andalucía and other regions for over a decade. Spain lost 191,000 hectares of its primary forest cover between 1990 and 2005. However, the law currently prohibits the conversion of natural forests to plantations or other non-forest land uses and this conversion situation does not currently occur in Spain (according to data from FAO, MAPA and SECF). Article 50 of Law 21/2015 on Forestry stipulates that the autonomous communities must guarantee the conditions for the restoration of forest land burned, and the following shall be prohibited: • Change in forest use for at least 30 years. • Any activity inconsistent with the regeneration of the forest canopy, during the period determined by regional legislation. Law 43/2003 on Forestry was amended in 2015 enabling the possibility of changing forest use where forests have been affected by fire, but only after 30 years. As this law has only been in force for a year and a half, the risk is not yet present. Bifesa does not perform clearcutting operations in pine stands. Material from maintenance operations and fellings carried out on converted plots from forests to plantations and from forests to non-forest use after Jan. 2008 is not be included as SBP compliant feedstock. It is be refused or physically segregated. Due to the following reasons, this indicator can be considered low risk: • Bifesa uses forest management operations and tree species that practically exclude the possibility of material coming from converted autochthonous forest areas (pine species). • Eucalyptus stands were planted before 1992, since it was forbidden late on. • National and regional legislation are clear on forest conversions, and in average the forest area increased by 33,6% between 1990 and 2016. • For eucalyptus, it was forbidden to convert forest to plantation or other land use in year 1992 by the law Ley 2/1992 Forestry Law de Andalucia, Chapter 5, Article 69, which was not amended since then. This supports identification of low risk also for eucalyptus plantation.
Means of Verification	Species list of Bifesa. Approved FM plan or relevant Authorization for Harvesting.

	Review of orthophotos from flights prior to 2008 and after. Existing legal framework. Laws, regulations and control bodies Forestry work/harvesting authorization Cartography available and consultation with the competent bodies of the Autonomous Communities regarding transformations Management Plan, development project Signed agreements and contracts
Evidence Reviewed	Forestry Law consolidated text (Forestry Law 43/2003 amended by Laws 10/2006, of 28 April and 21/2015, of 20 July): https://www.mapa.gob.es/es/ FAO statistics: http://www.fao.org/faostat/es/#data/EL: Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector forestal en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017 Ministry of Agriculture, Fisheries and Food. National Forest Inventory. https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-forestal-nacional/default.aspx Andalucia Forest Service: http://www.juntadeandalucia.es/medioambiente/site/portalweb Removal of eucalyptus trees in public forests, Junta de Andalucía: https://www.juntadeandalucia.es/boja/1992/57/1
Risk Rating	Low Risk

Comment or Mitigation Measure	Although the risk is low, the procurement manager does keep in mind that a young plantation from after Jan. 2008 could be from a converted forest. If he encounters such an situation, he checks the history of the plot. Material from (maintenance) operations carried out on converted plots (from forests to plantations, or to non-forest use after Jan. 2008) is not be included as SBP compliant feedstock. In case the history of the plot is unclear, the feedstock is treaded as being from a converted plot.

	Indicator
2.10.1	Genetically modified trees are not used.
Finding	The activities with genetically modified organisms (GMOs) are regulated in Spain by Royal Decree 178/2004, of 30 January, approving the General Regulation for the Development and Execution of the Law 9/2003 (25 April), which establishes the legal regime of confined use, voluntary release and commercialization of genetically modified organisms. There is no prohibition on the commercial use of GMO, but it is regulated and licensing is required for this activity. However, currently, licenses have only been granted for the marketing of agricultural products (maize). No forest species are included in the Ministry of Agriculture, Fisheries and Food's database of commercial varieties with GMO. For trial purposes, authorizations were granted in 2012 for a test with poplar (Populus sp). These trials continued until 2015 and currently there are no ongoing tests. The eucalyptus that Bifesa harvests is coming from plantations that were made many years ago. Normally eucalyptus harvesting is conducted every 10 years approximately, although there may be some that have not been touched. There is no information that genetically modified eucalyptus is used in Spain. Eucalyptus used in Spain for plantations is a natural genetic selection, that is, some very good specimens have been selected and the seeds of these eucalyptus have been planted in greenhouses to have "natural clones", getting the one that makes a regulated eucalyptus plantation that have stronger trees and better adapted to the terrain (less damage to the ground, less water consumption, etc). Bifesa only harvests pine species and eucalyptus, that are not included in the list of GMO species. According to the investigated information, the risk is considered low.

Means of Verification	The existence of a strong legal framework in the region; List of species that could be approved for GMO use: https://www.mapa.gob.es/es/agricultura/temas/medios-de-produccion/semillas-y-plantas-de-vivero/registro-de-variedades/reg-de-variedades-comerciales
Evidence Reviewed	Law 9/2003, of April 25, which establishes the legal regime of confined use, voluntary release and commercialization of genetically modified organisms. https://www.boe.es/buscar/doc.php?id=BOE-A-2003-8588 Resolutions of GMO use by Autonomus communities: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/registro-publico-OMG/CCAA.aspx List of species that could be approved for GMO use: https://www.mapa.gob.es/es/agricultura/temas/medios-de-produccion/semillas-y-plantas-de-vivero/registro-de-variedades/reg-de-variedades-comerciales Genetically modified poplar authorization: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/SNIF_B_ES_12_30_tcm30-185784.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.2.1	The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.
Finding	By law, forest activities with certain characteristics and of a certain size must have an environmental impact report prior to the request for license activity. Environmental impacts of harvesting activities, like soil or water course damage, are generally well regulated in Spanish legislation. No reports on violations of this legislation were found.

	The assessment of environmental impacts of harvesting activities on the land or watercourses are well regulated in Spanish legislation. The environmental impact report for operations near water zones needs to be provided to the Forest Service when applying for the Authorization of Harvesting, otherwise it cannot be issued. The Autonomous Communities have their own personnel to carry out law enforcement. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out the enforcement of environmental laws. The environmental impact assessment projects are required by Law 21/2013, of 9 December, on environmental impact assessment. It indicates the obligation to develop an environmental impact assessment for any reforestation project greater than 50 ha or for any harvesting action for land use purposes. Environmental assessments do not act as licences but as a prior and binding requirement to obtain a certain authorisation or resolution. Independent research about felling licence procedures and risk evaluation in each Region about Due Diligence System application was consulted: *Estudio sobre procedimientos de control de cortas de madera y evaluación del riesgo en cada comunidad autónoma para aplicación del sistema de diligencia debida -COSE (Confederación de Organizaciones de Selvicultores de España).* Bifesa only carries out forest operations that are approved by the Forest Service and that are not subjected to environmental impact assessments. Bifesa always ensures that harvesting operations are authorized by the Forest Service. Besides that, to minimize the impact, Bifesa always uses best forest management practices during harvesting operations. Assessment of monitoring is only carried out by Bifesa, the risk for this indicator is considered specified risk.
Means of Verification	Existing developed legal framework. Laws, regulations and control bodies. Publicly available data from credible third parties https://www.miteco.gob.es/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf Environmental impact assessment reports Authorization for Harvesting. Code of good practices in sustainable forest management Good Environmental Practices in Sustainable Forest Management Technical specifications for the award of the contract for work in public forests Contracts with suppliers
Evidence	

Reviewed	Law 21/2013, of 9 December, on environmental impact assessment https://www.miteco.gob.es/en/calidad-y-evaluacion-ambiental/temas/evaluacion-ambiental/legislacion/ Environmental regulations of Spain https://gettingthedealthrough.com/area/13/jurisdiction/21/environment-spain/ Andalucia Forest Service: http://www.juntadeandalucia.es/ Nature Protection Service (Spain) http://www.guardiacivil.es/es/institucional/Conocenos/especialidades/Medioambiente/index.html SWOT analysis of forestry in Spain: https://riunet.upv.es/bitstream/handle/10251/64425/Valls%3BVall%C3%A9s-Planells%3BGaliana%20-%20Sustainability%20of%20Mediterranean%20Spanish%20forest%20management%20through....pdf?sequence=1 Guides and directives for environmental assessment: http://www.mapama.gob.es/es/calidadayaevaluacionaambiental/temas/evaluaciona/ambiental/guiasadirectrices Spanish Association of Environmental Assessment: • Spanish association of environmental impact assessment http://www.eia.es • National legislation: http://www.eia.es/nacional • Autonomous Community legislation: http://www.eia.es/autonomica FSC-NRA-ES V1-1 https://ic.fsc.org/en/document-center/id/309
Risk Rating	Specified Risk
Comment or Mitigation Measure	Bifesa has implemented a checking system and records are kept in Annex 4 of the Handbook (Monitoring activity in forest sites).

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

	Main problem of soil quality of Mediterranean forests is soil desertification and erosion. Desertification at present is mainly due to forest fires and erosion. Climate change will deteriorate soil fertility through a loss of carbon from the soil. Desertification can be combated through irrigation, SFM, tree species selection, fighting forest fires and reforestation. The following particular conditions of large areas of Spain and the Mediterranean region are associated with desertification processes: • The semi-arid climate in large areas, seasonal droughts, extreme variability of rains and sudden high intensity rains; • Poor soils with a marked tendency to erosion; • Uneven relief, with steep slopes and very diversified landscapes; • Losses of forest cover due forest fires. The combination of factors and processes such as aridity, drought, erosion, forest fires, overexploitation of coastal areas, etc., gives rise to the different landscapes or scenarios typical of desertification in Spain. The European Court of Auditors (ECA) research indicates that up to 44% of Spain runs a great risk of soil erosion. According to JRC Science for Policy report “Condition of agricultural soil: Factsheet on soil erosion”, 2017, Soil degradation by water erosion is particularly significant in Spain (3,7 t/ha/year) in years 2000-1012. Flood protection is addressed by the Flood Risk Prevention and Management Directive, which draws up Flood Risk Management Plans. Protection against erosion is addressed via the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. This plan designates the priority watersheds and develops programs and actions to be carried out. The plan is operating on more than 18,4 million hectares, of which 3,5 million are a priority. Several laws in each autonomous community regulate management and harvesting, including specific technical limitations (among others, machinery to be used according to the soil conditions, etc.). The aforementioned legislation is complemented with a high degree of implementation. There are no published reports on significant impacts of forest activities. The increase of forest and artificial surfaces is considered an important factor for decreasing erosion. With regard to erosion, new forests on abandoned

agricultural lands improve the soil quality.

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

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

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

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

In case of eucalyptus, on the one hand eucalypt plantations take much nutrients from the ground and there is a risk that the soil becomes depleted (no nutrients), if this would happen then there is also the risk of desertification and erosion.

On the other hand, there are owners of eucalypt plantations that have proven in practice and over a long time (many rotations) that it is possible to manage eucalypt plantations in a way that does not deplete the ground and create additional problems. Depletion is avoided by best practices, improved clones that need less nutrients and by adding fertilizers to the ground 2 years prior harvesting during every rotation, depending on the situation and business model, and plantation management system. Another method is to leave the stumps on the ground after taking them out.

The goal of the mitigation measures is to establish if the forest owners are managing their eucalypt plantations in a responsible way that does not deplete the ground (what could also create desertification and erosion).

Before harvesting, forest engineers of Bifesa SL inspect the area and collet the information regarding the management of eucalyptus stands. If no fertilizers are used during rotation, if signs of soil degradation can be seen at the site, this kind of biomass is not harvested as SBP-compliant feedstock. If the plantation managers are well known and have excellent reputation, if their track record of many years does not include any projects that have resulted in soil depletion nor other structural management problems, if only best practices are used when managing eucalyptus plantation and if fertilizers are used once per rotation, such biomass can be taken as SBP-compliant.

According to the information above, it can be established that the forestry maintenance operations in pine stands and appropriate management in eucalyptus

	stands do not damage the soil significantly and that, within the framework of sustained forest management and with appropriate environmental and forest management procedures, no significant damage to the soil is to be expected. However, in eucalyptus stands a history of management needs to be established as the approach of different forest owners can be different. Due to this – high risk in eucalyptus plantations. Mountain areas which cover a part of the supply base also require a special attention in terms of erosion, as mentioned above. On the level of the regions this could be also considered a high risk, however, the BP undertakes number of specific measures to perform nondestructive forestry operation.
Means of Verification	• Existing legal framework. Laws, regulations and control bodies • Available maps on the risk of erosion and desertification • Code of good practices in sustainable forest management • Good Environmental Practices in Sustainable Forest Management
Evidence Reviewed	JRC Science for Policy report “Condition of agricultural soil: Factsheet on soil erosion”, 2017 http://publications.jrc.ec.europa.eu/repository/bitstream/JRC110011/ agsol_deliverable_policy_report_final_-_pubsy_online_eur29020.pdf FAO Status of the World’s Soil Resources http://www.fao.org/3/a-bc595e.pdf Mass media: https://www.hortidaily.com/article/6040948/44-of-spain-runs-a-great-risk-of-soil-erosion/ Comisión de Coordinación de Políticas de Cambio Climático (2007) Government of Spain. Quinta Comunicación Nacional de España IPCC (2007), in: EEA, JRC and WHO (2008) IPCC (2014) https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/ desertificacion-restauracion-forestal/lucha-contra-la-desertificacion/index.aspx Manual de buenas prácticas para el aprovechamiento integral de biomasa en claras sobre repoblaciones de Pinus sylvestris L. y Pinus pinaster Ait https://www.researchgate.net/publication/278687411_Manual_de_buenas_practicas_para_

	el_aprovechamiento_integral_de_biomasa_en_claras_sobre_repoblaciones_de_Pinus_sylvestris_L_y_Pinus_pinaster_Ait
Risk Rating	Specified Risk
Comment or Mitigation Measure	Only thinnings are performed in forest sites. Best forest management practices are always applied. When harvesting eucalyptus on slopes these mitigation measures are applied: o Work in the contour lines avoiding maximal slopes; o Cord off the residues in contour lines to reduce the streams produced by rain; o Avoid the use of machines in the steepest areas. Soil depletion in eucalyptus stands is counteracted applying the following measures: o stumps left in the soil; o fertilization; o planting improved clones which require less nutrients.

	Indicator
2.2.3	The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).
Finding	As indicated in indicators 2.1.1. and 2.1.2., in Spain, there is a systematic legal framework for the protection of natural spaces and areas with high conservation values: “In accordance with Law 42/2007 on Natural Heritage and Biodiversity”. These are areas of the national territory, that comply with at least one of the following requisites and are declared as such: • Contain systems or natural elements that are representative, unique, fragile, threatened or of special ecological, scientific, landscape, geological or educational interest. • Are especially dedicated to the protection and maintenance of biological diversity, geodiversity and associated natural and cultural resources.”

	Spanish forests have a wide range of HCV in terms of biodiversity, water protection and other ecosystem services. (see 2.2.4) According to a report of the IUCN of 2013 the Biodiversity in Spain is at risk. All Autonomous Communities have legislation on vulnerable ecosystems: They are referred to as National Parks, Natural Parks, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. The protected area in Spain is 13% for natural areas and this increases to 28% if the Natura 2000 Network is included, with Spain being the country that contributes most to the Natura 2000 Network, the main instrument of European conservation policy. The protected areas cover both public and private forests. The Autonomous Communities have a wealth of information both on websites and in viewers and geographic information (GIS) on protected areas, priority ecosystems and habitat (Natura 2000 Network). All Autonomous Communities are preparing or have already a strategy for Biodiversity and Red Natura 2000 for horizon 2030. In Andalusia an integrated strategy on biodiversity was already developed in 2011. The policy of conservation and management of biodiversity in Andalusia has been traditionally focused on three main aspects: a) the protection of natural spaces, b) the conservation of endangered wild species and c) environmental prevention. Thus, the joint application of the pioneer Law 2/1989 approving the inventory of Protected Natural Spaces in Andalusia and establishing additional measures for their protection, Law 8/2003 on Wild Flora and Fauna, the state legal framework in this matter. environment and the mechanisms provided for in the Birds and Migratory Species Directives. Habitats of European scope has allowed Andalusia to present the network of protected areas in the European Union in terms of quantity and quality. The existence, in addition, of the Andalusian Catalogue of Threatened Species of Flora and Fauna, set up by the Department of the Environment, supports a wide range of species conservation measures and their habitats, providing coverage in parallel to the evaluation and monitoring of their populations. For its part, the approval of Law 7/1994 of Protection the prevention, reduction and correction of the environmental effects of the on the Andalusian environment of certain public actions and through the mechanisms of Environmental and Social Impact Assessment. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out environmental police work. No reports have been published on relevant environmental damage related to forestry work/harvesting. Any harvesting activity that may affect rare or endangered species has limitations specified in the “Authorization for Harvesting” and Bifesa follows these limitations. With all this information, the risk related to this indicator is classed as specified risk in relation to the monitoring operations that are needed.
Means of	

Verification	• Information available on high conservation values in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Sites of Cultural Interest) • Existing legal framework. Laws, regulations and control bodies • Authorization for harvesting; • Technical Specifications for the allocation of the public forest works contract • Code of good practices in sustainable forest management; • Good Environmental Practices in Sustainable Forest Management; • Results of the verification audits of Bifesa.
Evidence Reviewed	Law 42/2007 on Natural Heritage and Biodiversity: https://www.boe.es/boe/dias/2018/07/21/pdfs/BOE-A-2018-10240.pdf All available legislation regarding biodiversity in Spain: https://www.miteco.gob.es/es/biodiversidad/legislacion/leg-espanola-generales.aspx Andalusia region: Strategy on biodiversity: http://www.juntadeandalucia.es/medioambiente/portal_web/web/temas_ambientales/biodiversidad/static_files/estrategia_biodiversidad/eaigb.pdf IUCN report on Biodiversity risk in Spain: https://cmsdata.iucn.org/downloads/spain_s_biodiversity_at_risk__fact_sheet_may_2013.pdf
Risk Rating	Specified Risk
Comment or Mitigation Measure	Manual of Good Environmental and Forestry Practices; technical personnel of Bifesa are responsible for collecting information and ensuring compliance, performing monitoring operations (Annex 4, Handbook).

	Indicator
2.2.4	The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected (CPET S5b).

Finding	Spain is especially rich in fauna species in Europe due to its location on the southwestern edge of the European continent, just 14 km away from Africa. Around 95 species of land mammals inhabit Spain; some of the most valuable have already been mentioned. More than 270 species of birds breed in Spain each year, around 50 species of wintering birds and 30 species that use Spain as a migratory corridor. Also, almost 100 species of amphibians and reptiles, of which almost 40 are endemic to the country. In Spain there are about 50,000 species of insects and 1,500 species of spiders. As for flora, more than 8,000 plant species and subspecies have been identified within the Spanish territory. The IUCN Red list “Spain’s biodiversity at risk (2013): Spain hosts 48% of all the mammals that occur in Europe. Of these 111 species of mammals, 19% are threatened at the European level and at least an additional 11% are considered Near Threatened. The major threats at the European level that can possibly (or potentially) affect mammals in Spain are invasive and other problematic species, both native and non-native. Mammal populations are also highly threatened mainly by agricultural and forestry effluents and noise pollution. Hunting, trapping, logging and wood harvesting also pose serious threats to mammals in the country. Spain signed the Convention on Biological Diversity in June 1992 and is also a member of the rest of main environmental agreements (Ramsar, Bonn, CITES, Bern Convention, etc.). In Spain, the Convention's Strategic Plan for 2011-2020 has been adopted, which contains a long-term vision for 2050, a mission for 2020 and 20 operational targets for conservation and sustainable use of biodiversity. Law 42/2007 on Natural Heritage and Biodiversity establishes the basic legal framework for the conservation, sustainable use, improvement and restoration of natural heritage and biodiversity, establishing a series of instruments for the knowledge and planning of natural heritage and biodiversity, such as the Spanish Inventory of Natural Heritage and Biodiversity, the Strategic Plan for Natural Heritage and Biodiversity and the Guidelines for the Management of Natural Resources. Under the Law was developed a List of Wild Species under a Special Protection Regime, Spanish Catalog of Endangered Species and Spanish Catalogue of Invasive Alien Species. Ecologistas en Acción has prepared a national-level report evaluating compliance with the Aichi Biodiversity Targets (2011-2012) and concludes that in these two years it has not implemented the necessary measures to achieve the Aichi Targets by 2020 and urges the State to take measures to meet them. Additionally, the Spanish Forestry Plan aims to integrate conservation criteria within sectoral policy planning and management, as well as within improvement, protection

	and restoration practices for forest areas and measures for the conservation and recovery of vulnerable or endangered species of wild fauna and flora. Work is also being carried out for conservation of genetic biodiversity. The Spanish Strategy for the Conservation and Sustainable Use of Forest Genetic Resources has been adopted, as has legislation for marketing forest biodiversity. For species that are more economically valuable, seed inventories and banks have been developed. In Andalusia an integrated strategy on biodiversity was already developed in 2011. In the scope of this SBE of Bifesa and from the point of view of the intensity of forest maintenance activities, the harvesting operations do not have a significant impact that could endanger the forest composition or protected species. All the operations performed in the forest have to be approved by the Forest Service (through the approved FM plan or Authorization). The restrictions are followed for particular areas and in certain seasons of the year, for example regarding the conservation of habitats. Best forest management practices are applied for the harvesting operations.
Means of Verification	• Existing legal framework. Laws, regulations and control bodies • List of Wild Species in Special Protection Regime and Spanish Catalog of Endangered Species • Forest management plans and authorizations for harvesting • Publicly available information on the protection of species • Code of good practices in sustainable forest management • Good Environmental Practices in Sustainable Forest Management
Evidence Reviewed	List of Wild Species in Special Protection Regime and Spanish Catalog of Endangered Species https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN https://ic.fsc.org/en/document-center/id/309 Ley de Montes 43/2003https://www.boe.es/eli/es/l/2003/11/21/43/con IUCN Red List: https://www.iucnredlist.org/ https://www.iucn.org/sites/dev/files/content/documents/spain_s_biodiversity_at_risk_fact_sheet_may_2013.pdf

	Convention on Biological Diversity: https://www.cbd.int/countries/profile/default.shtml?country=es Autonomous Community Andalusia: biodiversity strategy: https://www.juntadeandalucia.es/temas/medio-ambiente.html
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.2.5	The BP has implemented appropriate control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems.
Finding	In Spain there are competent bodies carrying out the control tasks of harvesting operations. The Authorization for Harvesting is issued by Forest Service of every community. Among other things, it regulates the waste management in every particular case. Burning of harvesting residues requires prior authorization as well. The Nature Protection Service (Spanish: Servicio de Protección de la Naturaleza, SEPRONA) is a unit of the Spanish Civil Guard responsible for nature conservation and management of the hunting and fishing industry. Among other things, they are also heavily involved in protection of natural spaces, and prevention and extinction of fires. In relation to this they carry out the survey how the waste management is carried out by the responsible for harvesting. So far, there was not any reports from both of the authorities specifying any damage to the ecosystems due to the harvesting operations, carried out under the legal frame and authorized by the Forest Service. Bifesa only carries out work when the approval of the operations by the Forest Service is in place.

	The Nature Protection Service carries out the work as an environmental police and can verify the compliance of the work performed to the authorization issued by the Forest Service. The important thing is that Bifesa performs: - thinnings in pine stands, taking the whole tree out of the forest. Pruning and maintenance cuts are economically unjustified for the biomass industry. Tractor or skidder is removing the trees from the forest to the forest road and forwarder brings them to the roadside for drying. In this situation, there is almost no forest residues left in the forest, because no cross-cutting is conducted in the forest; - thinnings or final cycle cuts in eucalyptus stands there are normally residues at the harvesting site after cutting. All residues are removed by the harvesting team as they are dangerous for the high fire risk. Forest engineers of Bifesa SL control this on every harvesting site, and also this is checked by the Nature Protection Service. Since thinnings do not automatically minimise harm to ecosystems, this is considered as a specified risk.
Means of Verification	Existing legal framework; Publicly available information on the protection of ecosystems; Regional, publicly available data from a credible third party (Forest Service and Nature Protection Service); Operational Assessment of measures designed to minimize impacts on the values identified; Interviews with staff and forest holders.
Evidence Reviewed	Nature Protection Service (Spain) http://www.guardiacivil.es/es/institucional/Conocenos/especialidades/Medio_ambiente/index.html Andalucia Forest Service: http://www.juntadeandalucia.es/
Risk Rating	Specified Risk

Comment or Mitigation Measure	Monitoring operations (annex 4, Handbook) are carried out by Bifesa during forest harvesting by professional personnel to ensure that minimal harm affects the ecosystem during residual removal. On the other side Bifesa has mandatory instruction by the Forest Service to remove residuals in order to prevent forest fires, which endanger the survive of all ecosystem in a hot region such as Andalucia.

	Indicator
2.2.6	The BP has implemented appropriate control systems and procedures to verify that negative impacts on ground water, surface water and water downstream from forest management are minimised (CPET S5b).
Finding	In Spain there are competent bodies carrying out the control tasks of the harvesting operations. The Authorization for Harvesting is issued by Forest Service of every community. Among other things, it regulates the water management in every particular case. The Water Law of 1985 and 2001 (38) and the EU Water Framework Directive constitute the basic framework for water protection and management in Spain. If properly implemented, these laws would provide sufficient safeguards against potential threats arising from forest management activities in relation to water protection and erosion prevention in particular. In terms of law enforcement, it is widely accepted among the experts consulted in the preparation of FSC NRA for Spain, version 1-1, that there is a high level of implementation of the above-mentioned legislation. Flood protection is addressed by the Flood Risk Prevention and Management Directive, which draws up Flood Risk Management Plans in application of the Royal Decree on Flood Risk Assessment and Management. Harvesting permits are issued by specific competent authority Consejería de Medio Ambiente y Ordenación del Territorio (Ministry of Environment and Planning), General Secretariat for Integral Management of Environment and Water, Department of Natural Spaces and Public participation.

	In public property areas, it is also necessary to obtain permission from the specific competent authority for the public property (e.g., watershed areas, roads, etc.). FSC NRA for Spain states the following: Forest activities with certain characteristics and of a certain size, as set out in the law, must have an environmental impact report prior to the request for license activity. Environmental impacts of harvesting activities, like soil or water course damage, are generally well regulated in Spanish legislation. As a major branch of forest policy in Spain has been and continues to be aimed at ensuring the supply of water in sufficient quantity and quality. SEPRONA (Nature Protection Service) or Agentes Forestales/Medioambientales (autonomous communities controlling officers) are the bodies dealing with this control. Nature conservation societies also have an active role in Spain and there are no reports published about relevant environmental damages linked to harvesting activities.
Means of Verification	Existing legal framework. Laws, regulations and control bodies; Technical Specifications for the allocation of the public forest works contract; Authorization for harvesting; Code of good practices in sustainable forest management; Assessment of potential impacts at site level and assessment of the measures taken to minimizeimpacts; Monitoring results.
Evidence Reviewed	Water legislation in Spain: http://www.magrama.gob.es/es/agua/legislacion/ Royal Legislative Decree 1/2001, of 20 October, approving the consolidated text of the Water Law: https://www.boe.es/eli/es/rdlg/2001/07/20/1/con Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060 National forestry inventory plan: https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/nfap_es_tcm30-485874.pdf

	GUÍA TÉCNICA PARA LA GESTIÓN DE MATERIALES FORESTALES DE REPRODUCCIÓN EN LA REVEGETACIÓN DE RIBERAS http://www.pfcyl.es/sites/default/files/biblioteca/griberas_dga_v_digital.pdf https://www.researchgate.net/publication/236005734_Guia_tecnica_para_la_gestion_de_materiales_forestales_de_reproduccion_en_la_revegetacion_de_riberas Andalucia regulatory authority http://www.juntadeandalucia.es/medioambiente/site/portalweb/menuitem.6ffc7f4a4459b86a1daa5c105510e1ca/?vgnextoid=b6b7a4d012b96310VgnVCM2000000624e50aRCRD&vgnextchannel=dbe6fa43596d4310VgnVCM2000000624e50aRCRD
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.2.7	The BP has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities.
Finding	Regarding this issue Spain has a legal framework based upon the European Air Quality Directive. The Spanish regulations and the surveillance procedures are carried out by the Autonomous Community of Andalucía. The Autonomous Communities have their own personnel to carry out the control tasks. In Spain on air quality in general, there are reports from the European Commission and NGOs that too little is being done with regard to air pollution control. There have been law-suites, because plans to reduce Ozon are missing at Autonumous Communities. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out environmental police work. No reports have been published on relevant environmental damage related to forestry operations and harvesting. The greatest impacts on air quality in forests are caused by fires or emissions from nearby heavy industries. Neither of these two factors are a consequence of forestry harvesting operations and forest management activities. With regard to the scope of the work carried out by Bifesa, the impacts on air quality

	are caused by the emissions from the machinery used to complete the work. Therefore, the work is not continuous in just one zone, so the impact is intermittent. Based on the foregoing, the risk related to this indicator is classed as specified risk.
Means of Verification	Existing legal framework. Laws, regulations and control bodies Manual of good environmental practices Good Environmental Practices in Sustainable Forest Management Contracts with suppliers Monitoring results
Evidence Reviewed	https://www.captor-project.eu/en/a-spanish-court-forces-a-region-to-approve-air-quality-plans-for-the-first-time-in-history/ Also the European parliament asked questions about air pollution in Spain: http://www.europarl.europa.eu/doceo/document//E-8-2016-002926_EN.html And lately an NGO is also asking for improvement of the quality of air in Spain: https://www.captor-project.eu/en/extension-of-the-complaint-against-spain-for-dropping-plans-to-reduce-ozone-levels Overview of Legislation and regulations on air quality in Spain: http://www.aragonaire.es/moreinfo.php?n_action=policy ISO 14001 environmental management system certification of Bifesa SL
Risk Rating	Specified Risk
Comment or Mitigation Measure	Bifesa holds the ISO 9001, ISO 14001 and ISO 45001 certifications, and has an environmental policy with procedures implemented to minimise the emission of atmospheric pollutants. In forestry works three main sources of atmospheric pollution have been identified: 1) Dust. To minimise the amount of dust produced by the works, it is necessary to proceed in moderation in those places where dust is generated. 2) Combustion gases from machinery and vehicles. To minimise the emission of gasses, the engines must be kept perfectly maintained and switched off when not in use. 3) Incineration of forest waste. Forest waste management methods such as shredding are used.

	Bifesa also has a system implemented with the following elements in order to minimise the possible impacts of the operations: • Manual of good environmental practices, recommended conduct for its own workers and workers from subcontracted companies; • Manual of operating practices of the occupational risk prevention system; • Code of good environmental practices in Sustainable Forest Management. When Bifesa buys chips from other suppliers, under contract it obliges the supplier to provide its Manual of Good Environmental and Forestry Practices and to follow it and implement it in the work to be carried out. The technical personnel of Bifesa are responsible for collecting this information and ensuring compliance.

	Indicator
2.2.8	The BP has implemented appropriate control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated pest management (IPM) is implemented wherever possible in forest management activities (CPET S5c).
Finding	Spain has a clear and effective legal framework and competent authorities that carry out the control tasks. The Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out the control tasks. Royal Decree 1644/2008, of 10 October, establishing the rules for the marketing and commissioning of machinery. Amended by Royal Decree 494/2012 of 9 March to include the risks of pesticide application. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out environmental police work. No reports have been published on relevant environmental damage caused by the use of chemicals linked to forestry work/harvesting. To be able to apply biocides and chemical agents it is necessary to have a licence issued by a body recognised by the competent authority and to have completed training in this field. Spain was the largest consumer of pesticides in Europe. In pine can prosper a problematic moth (pine processionary moth, *Thaumetopoea pityocampa*). An article of Forest Monitor (2017) describes the issue in Spain and alternative measures to pesticides use. To fight the processionary moth diversification of tree species should

	be pursued. A study was conducted in Andalusia (Forest-monitor) the area between €1,0 and €1,5 million are spent annually on aerial spraying to control processionary outbreaks in our study region (87.300 km^2) In addition, because aerial spraying is conducted in the winter following strong, heavy or massive defoliation, treatments are unlikely to limit growth losses or prevent further damage to trees by other organisms. Insecticide spraying cannot be considered a prevention for outbreaks if it is applied once the outbreak explodes. Spraying can be especially important in pine forests located close to or within populated areas. In such areas, aerial spraying is unpractical, but pheromone traps, hand removal, or application of high insecticide concentrations using truck or back-pack methods is justified given the risks of PPM larvae for human health (EPPO/CABI, 1997). Forest managers should shift from static to adaptive planning based on scientific evidence, monitoring systems and protocols. The Royal Decree 1311/2012, of 14 September, is to establish the framework sustainable use of pesticides by reducing of the risks and effects of their use on human health and the environment. The Royal Decree is an answer to Directive 2009/128 / EC of the European Parliament, of October 21, 2009, which establishes a framework to achieve a sustainable use of pesticides. With this Directive, the European Union regulates the use of plant protection products. Royal Decree provides for protection of the environment and the drinking water, reducing risks in specific areas (habitats and aquatic species), and measures PPP use in areas outside of agriculture. Royal Decree establishes a ban on aerial spraying in general, allowing them, in special cases only, if authorized by territorial delegations.
Means of Verification	Existing legal framework. Laws, regulations and control bodies Manual of good environmental practices Good Environmental Practices in Sustainable Forest Management Contracts with suppliers Information received from suppliers on the environmental assessment of the work Assessment of potential impacts at site level Assessment of the measures taken to minimize impacts Monitoring results Field visits to forestry work in progress
Evidence Reviewed	ISO 14001 environmental management system certification of Bifesa SL

INVENTARIO DE DAÑOS FORESTALES (IDF) EN ESPAÑA. Red europea de Seguimiento de Daños en los Bosques (Red de Nivel I). RESULTADOS DEL MUESTREO DE 2018. https://www.mapa.gob.es/eu/desarrollo-rural/temas/politica-forestal/inventariodedanosforestales2017_tcm35-441605.pdf

Huelva Information, 2018. The fumigation works against the processionary begin.

https://www.huelvainformacion.es/provincia/Comienzan-trabajos-fumigacion-procesionaria_0_1297070541.html

Forest Monitor, 2017. Spraying forests does not get anything: https://www.forest-monitor.com/en/spraying-forests-not-get-anything-processionary

Quercus, 2015 It is not necessary to fumigate pine forests to control the processionary moth https://www.revistaquercus.es/noticia/4249/articulos-de-fondo/no-es-necesario-fumigar-los-pinares-para-controlar-a-la-procesionaria.html

Junta de Andalucia. Integrated Fighting Plan against the Pine Processionary

http://www.juntadeandalucia.es/medioambiente/site/portalweb/

Junta de Andalucia. Sustainable use of phytosanitary products.

https://www.juntadeandalucia.es/agriculturapescaydesarrollorural/raif/uso-sostenible-productos-fitosanitarios

https://www.juntadeandalucia.es/organismos/agriculturaganaderiapescaydesarrollosostenible /areas/agricultura/sanidad-vegetal/paginas/productos-fitosanitarios-uso-sostenible.html

Ministry of Health, Social Services and Equality:

• Chemical substances legislation: https://www.mscbs.gob.es/en/ciudadanos/saludAmbLaboral/prodQuimicos/legislacion.htm

• Royal Decree 830/2010, of 25 June, which establishes the regulations governing training in biocide treatment: https://www.boe.es/eli/es/rd/2010/06/25/830

• Ministry of the Presidency, Royal Decree 1311/2012, of 14 September, establishing the framework for action to achieve a sustainable use of plant protection products: https://www.boe.es/eli/es/rd/2012/09/14/1311/con

	Royal Decree 494/2012 of 9 March includes the risks of pesticide application as an amendment to Royal Decree 1644/2008, of 10 October, establishing the rules for the marketing and commissioning of machinery.
Risk Rating	Specified Risk
Comment or Mitigation Measure	Bifesa holds the ISO 9001, ISO 14001 and ISO 45001 certifications and has an environmental policy with procedures implemented to minimise environmental impact. Bifesa has a system implemented with the following elements in order to minimize possible impacts: • Manual of good environmental practices, recommended conduct for its own workers and workers from subcontracted companies • Manual of operating practices of the occupational risk prevention system • Code of good environmental practices in Sustainable Forest Management When Bifesa buys chips from other suppliers, under contract it obliges the supplier to provide its Manual of Good Environmental and Forestry Practices and to follow it and implement it in the work to be carried out. The technical personnel of Bifesa are responsible for collecting this information and ensuring compliance. Under the present legislation (Royal Decree 1311/2012, of 14 September) Bifesa follows (and does not approve) inefficient use of pesticides against pine processionary moth (*Thaumetopoea pityocampa*). Arial spraying of pesticides is forbidden, but in special cases can still be approved by the government. There has not been aerial spraying in the forest areas of importance to Bifesa in the past. In case this inefficient method is used in some forests in the future, the feedstock coming from these forest areas would be excluded.

	Indicator
2.2.9	The BP has implemented appropriate control systems and procedures for verifying that methods of waste disposal minimise negative impacts on forest ecosystems (CPET S5d).
Finding	The Nature Protection Service (Spanish: Servicio de Protección de la Naturaleza, SEPRONA) is a unit of the Spanish Civil Guard responsible for nature conservation

	and management of the hunting and fishing industry. Among other things, they are also heavily involved in protection of natural spaces, and prevention and extinction of fires. In relation to this they carry out the survey how the waste management is carried out by the responsible for harvesting. Bifesa holds the ISO 9001, ISO 14001 and OSHAS 18001 certificates and has an environmental policy aimed at reducing waste production as much as possible and reusing and recycling waste. The waste management system of Bifesa is as follows: Urban waste must be collected and deposited in the nearest municipal container. Hazardous waste. Proper management of hazardous waste begins at the moment the waste is generated and all personnel are involved. Hazardous waste is not mixed. It is disposed of through an authorised waste management company. Bifesa also implements a system with the following elements in order to minimise possible impacts: • Manual on good environmental practices, recommended conduct for its own employees and from subcontracted companies; • Manual on operating practices of the occupational risk prevention system; • Code of good environmental practices in Sustainable Forest Management; When Bifesa buys chips from other suppliers, and the work in the forest is under contract, it obliges the suppliers to follow the Manual of Good Environmental and Forestry Practices. The technical personnel of Bifesa is responsible for collecting this information and ensuring compliance. In addition to this, and the level of control held by the public administrations, at the end of the works Bifesa always produces a works completion report with the owner that assesses the state of the work zone to check that there is no damage or effects caused by waste. Based on the foregoing, the risk related to this indicator is low.
Means of Verification	Contracts with suppliers Assessment of potential impacts at site level Assessment of the measures taken to minimize impacts Monitoring results Field visits to forestry work in progress Partial completion certificates.

	Final completion certificates.
Evidence Reviewed	Bifesa's ISO 14001 environmental management system Existing legal framework. Laws, regulations and control bodies Manual of good environmental practices Good Environmental Practices in Sustainable Forest Management Legislation on waste management and prevention, regulations and planning: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/prevencion-y-gestion-residuos/normativa-y-planificacion/ Law 22/2011 on contaminated soil and waste: https://www.boe.es/eli/es/l/2011/07/28/22
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.3.1	Analysis shows that feedstock harvesting does not exceed the long-term production capacity of the forest, avoids significant negative impacts on forest productivity and ensures long-term economic viability. Harvest levels are justified by inventory and growth data.
Finding	The Forestry Act (Law 21/2015 of 20 July amending Act 43/2003 of 21 November on Forestry) is the legal basis for forest management. Most autonomous communities have their own forestry legislation that regulates the protection, management and use of forests in their territory. Article 33 establishes the need for public utility forests and protection forests to have a forest management plan, a work plan or an equivalent management tool. These documents shall be developed by the owner/holder and must always be approved by the regional forest organization. Where an approved management plan is effective, it shall establish the specific laws and regulations to be taken into account in the forest under consideration. In the case of non-protection private forests and public forests that are not catalogued, it is not compulsory to develop a management plan. The competent body of the autonomous community regulates in which cases it is mandatory to have a forest management plan. Specific laws in each autonomous community regulate forest operations, use and specific

	technical limitations (type of logging, maximum allowable cutting area, machinery to be used according to the soil conditions, etc.), diameters (minimum and/or maximum), species and other parameters. (FSC NRA, 2018) The available forestry statistics (IFN3) show a significant increase in timber stocks in Spain from inventory to inventory as a result of both the continued increase in forest area in recent decades and the improvement in forest cover. According to the reports produced by the Ministry's Forestry Service, the annual growth of wood in Spanish forests (45 million m3) is about three times more than the amount actually harvested wood (15 million m3 per year). This balance, with an extraction rate of 35%, is maintained with the current data. The rate of realizing the annual allowable cut vary widely between the Autonomous Communities, ranging from 10% to 88%. The levels of harvesting are always well justified. In eucalyptus groves the entire cover is harvested at the end of the rotation, while in pine groves, intermediate operations are carried out. In all cases the harvesting levels are conservative, as confirmed by regional statistics. Below the extraction rate per Autonomous Community of 2012. There is a specific Statutory Order for biomass production in Andalusia (ORDEN de 29 de deciembre de 2011, por la que se regula el aprovechamiento de la biomasa forestal con destino energético). The content of this order does not affect the activities in the forests since all operations are thinnings.
Means of Verification	Management Plan, stocks and growth data National or regional inventories, stocks and growth data Harvested volume data Official Authorisation of harvesting, or notification and the Forest management plan Delivery documents (for every delivery)
Evidence Reviewed	The following Ministries are involved in legislation of Forestry in Spain: Ministerio de Agricultura, Pesca y Alimentación: https://www.mapa.gob.es/en/ Ministerio para la Transición Ecológica: https://www.miteco.gob.es/en/ Forestry statistics: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/ IFN3: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/ifn3.aspx

	Forestry Harvesting Statistics: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/forestal_aprovechamientos.aspx Junta de Andalucía Andalucia Forest Service: http://www.juntadeandalucia.es/ http://www.juntadeandalucia.es/medioambiente/site/portalweb Natural environment: http://www.juntadeandalucia.es/medioambiente/site/portalweb/menuitem.d1a35641276b2bf2490a9d105510e1ca/ ?vgnextoid=fa99193566a68210VgnVCM10000055011eacRCRD Plan Infoca. The Andalusian measurements for the prevention and extinction of forest fires: http://www.juntadeandalucia.es/justicia/portal/adriano/.content/recursosexternos/formacion_juecesIIIpresencacioninfoca.pdf Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector forestal en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017 ORDER of December 29, 2011, which regulates the use of forest biomass for energy use: https://www.juntadeandalucia.es/boja/2012/12/3
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.3.2	Adequate training is provided for all personnel, including employees and contractors (CPET S6d).
Finding	The company is PEFC COC certified (multi-site 14-38-00168-BVC), training is one of the criteria. Bifesa holds ISO 9001, ISO 14001 and ISO 45001 certificates and has

	implemented all appropriate measures to maintain these certificates, including training of personnel. Bifesa conducts training only to its own workers. It does not cover contractors or suppliers, since Bifesa does not buy wood from suppliers who performs the harvesting. Bifesa also does not hire contractor to perform harvesting operations. All harvesting operations are done only by own harvesting teams. According to legislation, every forest worker of Bifesa need to receive training in Occupational Risk Prevention, with a 3-hour certificate each time someone is hired and renewed annually through an external prevention company called Valora Prevención SL. Regarding the training about the work to be done, the law says that "Training will be continuous and personalized", so it is not quantifiable in time, the process is that upon arrival to the forest, the technicians in charge explain how workers should do the work, the risks and the way to avoid them, in preliminary oral instructions (1 hour of duration per forest), but if more hours are needed, each worker is personally attended to for as long as it takes. The workers sign together with their contract that they have received this training about their job. As a worker is going to work in different forest, these hours are accumulating making the workers experts over time, but even skilled workers are still receiving training, as each forest has its way of acting. The training is provided to all employees: truck drivers, chainsaw drivers, forest laborers, etc. In addition, Bifesa SL implements a Manual of Good Forestry Practices which describes all the forestry work, the way to approach it, the preventive safety measures necessary and the correct procedure to follow in the event of an accident or emergency. Bifesa SL certifies the training of its workers in this respect. The system developed is considered complete and sufficient to ensure adequate training of the company’s own personnel. Based on the foregoing, the risk related to this indicator is classed as low.

Means of Verification	Existing legal framework. Laws, regulations and control bodies. Training plan, course registration and training material Records of training courses held Monitoring of compliance with Employment and Social Security regulations. Interviews with workers
Evidence Reviewed	Bifesa Environmental System according to ISO 14001. Law 31/1995 on the Prevention of Occupational Risks: https://www.boe.es/eli/es/l/1995/11/08/31 Royal Decree 39/1997 approving the Regulation of Prevention Services: https://www.boe.es/eli/es/l/1997/10/08/39 Ministry of labour, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 The National Institute for Safety, Health and Wellbeing at Work (INSSBT) is the scientific and technical body of the State General Administration. At there website guidelines on safety can be found, including The Technical Guide for the Integration of Occupational Risk Prevention: http://www.insht.es/InshtWeb/Contenidos/Normativa/GuiasTecnicas/Ficheros/gu%C3%ADa_t%C3%A9cnica_integraci%C3%B3n.pdf Legislation of importance for forest work: Royal Decree 1215/1997, of 18 July, establishing the minimum health and safety requirements for the use of work equipment by workers. Modified by RD 2177/04, of 12 November, regarding temporary work at height. https://www.boe.es/buscar/doc.php?id=BOE-A-1997-17824 https://www.boe.es/buscar/doc.php?id=BOE-A-2004-19311

	ILO Convention 119 on the Protection of Machinery. 1963. https://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:12100:0::NO:12100:P12100_INSTRUMENT_ID:312264:NO Royal Decree 773/1997, of 30 May, on minimum health and safety requirements for the use of personal protective equipment by workers. https://www.boe.es/buscar/act.php?id=BOE-A-1997-12735 Royal Decree 486/1997, of 14 April, establishing minimum health and safety requirements in the workplace. https://www.boe.es/buscar/act.php?id=BOE-A-1997-8669
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.3.3	Analysis shows that feedstock harvesting and biomass production positively contribute to the local economy, including employment.
Finding	The activity of the Spanish forestry industry has been considerably affected by the economic crisis, especially by the bursting of the housing bubble. The data indicate that the industry's activity has beenrecovering in recentyears, since 2012,although it is still a long way off the prea 2008 figures. Within this recovery, bioenergy plays an important role since it is mobilising many resources both fornational use and for export,either in the form of chips or pellets. Foreigntrade in the forestry sector presents a positive balance from 2012 to 2016. With regards to economic impacts and employment in the local economy of the Autonomous Communities subjectto this report, timber producing forests are scarce and income comesmainly from other products and services. Number of forestry companies in 2016:

Region	**Amount of forestry related sole proprietorship**	**Total amount of forestry related enterprises**
Andalucía	276	664

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

Data on harvested wood in Spain in 2015:

National balance of wood, 2016:

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

Andalucia:

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

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

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

	The impact of the work carried out by Bifesa covers both forestry harvesting in private forests and the mobilization of resources from Public Administrations. Studies related to thinnings operations prove that they improve the yield of the stands, thus improving the economy. Although Bifesa trains its harvesting teams, it can be necessary to complete the teams with local personnel. The displacement of teams has a positive impact on local economies. In view of all the information above, the risk related to this indicator is classed as low.
Means of Verification	Analysis of the contribution to the local economy. Description of the direct economic value created. Records of personnel and jobs created. Records of economic activity of Bifesa in the selected regions.
Evidence Reviewed	ASEMFO, Employment and investment study in the forestry sector: http://www.asemfo.org/empresas/asemfo/X_estudio_DEF_web.pdf Statistics on the forestry sector: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/Est_Comercio_Exterior.aspx https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/forestal_aprovechamientos.aspx Forestry economy and foreign trade (2016): https://www.unece.org/fileadmin/DAM/timber/country-info/statements/Spain2016.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.4.1	The BP has implemented appropriate control systems and procedures for verifying that the health, vitality and other services provided by forest ecosystems are maintained or improved (CPET S7a).
Finding	According to current reports, the phytosanitary situation of Spanish forests has recently worsened due to drought, starting from a situation of no concernin terms of tree mortality. The introduction of foreign pests and pathogens and climate change are currently the main threats to the health of our forests, along with forest fires. Changes in climate are changing the dynamics of alterations caused by native insects and forest pathogens, as well as facilitating the establishment and spread of introduced species of pests. Such changes in the dynamics of alterations, coupled with the direct impact of climate change on trees and forest ecosystems, can have negative effects and increase the vulnerability of forests to other disturbances. The introduction of dangerous invasive alien species into our forests continues. New organisms, such as the bacterium *Xylella fastidiosa*, the chestnut gall wasp (*Dryocosmus kuriphilus*) or the western conifer seed bug (*Leptoglossus occidentalis*), have recently joined other quarantined organisms detected, such as the pine wood nematode (*Bursa; phelenchus xylophilus*) or the pine pitch canker (*Fusarium circinatum*). Yearly a forest damange inventory is carried out related to the European Forest Damage Network Level I inventory. Detailed information about damages in the forest per region are available, the pest and other dmaging factors related to *Pinus halepensis* per region are mentioned below. <u>Andalusia</u> The pine processionary moth: There has been a noticeable decrease in the damage caused by this agent, although there have been detected defoliations of consideration in certain locations. There have been slight and moderate damage observed on Pinus pinea and Pinus halepensis in the Sierra de los Andes and some slight damage in Caniles (Granada). Mushrooms: On large adult pines, fruiting bodies are still observed of the rotting fungus *Trametes sp.* They have been observed, on Pinus halepensis, in Arroyo del Hombre, in the Natural Park of Cazorla, Segura and Las Villas, Huesa, Pozo Alcón, Santiago de la Espada, close to the Bolera Reservoir and Villanueva del Archbishop (Jaén). Drought: with respect to the pine forests, the main masses affected are those of pine Aleppo (Pinus halepensis) in the following locations: Vélez Blanco (Almería); Albuñuelas, Caniles, Castillejar, Moclín, Puebla de Don Fadrique and Zújar (Granada); Benatae, Huesa, Orcera, Pozo Alcón, Santiago de la Espada, Santo Tomé, Torre del Campo and Villanueva del Arzobispo (Jaén) and in the Montes de

	Málaga Natural Park (Málaga). Snow and wind: In the pinewoods, damage has been detected to the Aleppo pine (Pinus halepensis) in Vélez Blanco (Almería); Caniles, Castillejar and Zújar (Granada); Santiago de la Espada and Santo Tomé (Jaén). There is a systematic legal framework, with action plans implemented at government level to manage the main problems detected and a data monitoring network (European Forest Damage Monitoring Network). In addition, the level of control by the forestry authority is medium/high throughout the whole country. Therefore, the Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are coherent. The scope of this evaluation is the impact/effect of forestry operations on the indicators assessed. Forestry operations normally have a positive impact on the control of forest diseases such as pine wood nematode, since one of the control measures is to reduce the plants that show signs of deterioration. Furthermore, as already mentioned, there are manuals of good forestry practices implemented, monitoring results, examples of implementing legislation, reports and action plans related to the main diseases and pests. It is concluded that the situation is being addressed and the risk related to this indicator is low.
Means of Verification	Existing legal framework. Laws, regulations and control bodies. Assessment of the potential impacts of forestry operations on the health and vitality of forests. Assessment of potential impacts at site level and of the measures taken to minimise them Good Environmental Practices in Sustainable Forest Management Contracts with suppliers Information received from suppliers Monitoring results
Evidence Reviewed	Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector forestal en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in

	Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017 National publications/reports published with regard to ICP Forests data and/or plots European Forest Damage Network, **Level I** : - Forest Damage Inventory 2017 (Inventario de Daños Forestales 2017) https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/redes-europeas-seguimiento-bosques/red_nivel_I_resultados.aspx - Maintenance and Data Collection. European large-scale forest condition monitoring (Level I) in Spain: 2017 Results. (Mantenimiento y toma de datos de la Red Europea de seguimiento a gran escala de los Bosques en España (Red de Nivel I): Resultados 2017). https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/redes-europeas-seguimiento-bosques/red_nivel_I_danos.aspx European Forest Damage Network, **Level II** European intensive and continuous monitoring of forest ecosystems, Level II. 2016 Report. (Red europea de seguimiento intensivo y continuo de los ecosistemas forestales, Red de Nivel II). https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/redes-europeas-seguimiento-bosques/red_nivel_II_resultados.aspx MAPA: Plant Health: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/default.aspx Pine Wood Nematode: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/nematodo-de-la-madera-del-pino/ Law 43/2002 on Plant Health: https://www.boe.es/eli/es/l/2002/11/20/43 Andalucía, Plant Health: https://www.juntadeandalucia.es/organismos/agriculturaganaderiapescaydesarrollosostenible/areas/agricultura/sanidad-vegetal.html
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.4.2	The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b).
Finding	With regards pests and diseases, see indicator 2.4.1 which certifies the existence of a clear, regulatory framework, action plans and data monitoring networks, and competent administrations responsible for data management and control. Therefore, it is generally considered that there is adequate pest and disease management in place, bearing in mind that a large part of the responsibility in this regard lies with public administrations. With regards forest fires, it cannot be denied that that they currently represent one of the greatest threats to forests in Spain. Between 1990 and 2010, the annual average number of forest fires was 17,864, with a maximum of 25,557 in 1995. During the same period, the annual average area burned was 139,775 ha, of which approximately 51,000 ha were forested areas, and 88,000 ha were areas without trees. Climate change is expected to affect, and probably already does affect, the susceptibility of forests to disturbances, as well as the frequency, intensity, duration and timing of these disturbances. For example, there may be increased fuel accumulation in forests, the fire seasons may last for longer and more extreme weather conditions may occur more frequently. In addition, the frequency and intensity of forest fires is also expected to increase. The current trend is for forests to offer an increasingly dangerous vegetation structure in this regard, as they accumulate the fine biomass that was once used to cover livestock feed and heating requirements, and have a greater spatial continuity of forest fuel, taking into account the vegetation being installed in previously ploughed fields. The data for 2017 indicates that the total number of incidents has increased by 11.57% compared to the average for the last decade, with an increase of 5.80 % in the number of outbreaks (area ≤1 ha) and 23.05 % in the number of fires (area > 1 ha) respectively. It was the year with the third highest number of incidents of the last decade. According to the provisional statistics provided by the competent services of the regional administrations, in 2017 there were 56 Major Forest Fires (MFFs), a category that includes fires exceeding 500 hectares of forest affected. In total the registered MFFs accounted for 54.96% of the total area affected and 0.41% of the total number of incidents. Northwest Spain was the area hit hardest by MFFs, with

	73.21% of them taking place there and 74.54% of the area burned by them. In October alone, there were 31 MFFs (55% of the annual total), all in the Northwest region. According to the data, it seems that the recurrence of catastrophic years in terms of fires in Spain, is about every 5 years, the last two being 2012 (which affected Castilla y León and the Valencian Community in particular) and 2017 (which affected the Northwest of the peninsula in particular: Galicia, Asturias, León). At management level, a large extent of the responsibility for forest fires lies with public administrations. However, forest owners have certain responsibilities for the proper management of the forest and of fire prevention and defense infrastructures. The analysis of this indicator will focus on these issues, resulting from forestry operations. On forests management level we can make next classification: 1. Public forests in which Bifesa SL works. The administration itself is the manager of these forests and is therefore responsible for maintaining adequate defense and prevention infrastructure. In this respect, the level of implementation of these infrastructures can be considered adequate. 2. Private forests. The existing legislation determines specific obligations or responsibilities of forest managers/owners concerning prevention/defense against forest fires. In Andalucía the law requires the preparation of Forest Fire Prevention Plans or Management Plans and the implementation of the prevention/defense measures established either in this document or in the Plans drawn up by the administration. In addition to this, it is important to bear in mind that the work carried out by Bifesa SL, which normally involves forest treatments such as thinnings, has a positive impact on the prevention of forest fires, as it reduces the density and biomass in the forest cover. In addition, Bifesa SL has implemented a Manual of good environmental practices, known to all its workers, which indicates the measures to be taken to prevent forest fires resulting from its work. Furthermore, based on the levels of risk determined by the public administration, at times of high-risk forestry work is not permitted in the area. Therefore, the following level of risk is defined as: 1. low for pest and disease management 2. high for forest fires, however, the work carried out and the implementation by Bifesa SL of measures to prevent fires while the work is being carried out are standard operational procedures and are the mitigation measures for the risk.
Means of	

Verification	Existing legal framework. Laws, regulations and control bodies. Assessment of the potential impacts of forestry operations on the health and vitality of forests. Assessment of potential impacts at site level and of the measures taken to minimize them Good Environmental Practices in Sustainable Forest Management Monitoring results and statistical data available Consultation with experts
Evidence Reviewed	Law 21/2015, of July 20, which modifies Law 43/2003, of November 21, of Forestry): https://www.boe.es/eli/es/l/2015/07/20/21 Decree 3769/1972, of 23 December, approving the Regulation of Law 81/1968 of 5 December on Forest Fires. https://www.boe.es/eli/es/d/1972/12/23/3769 FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN: https://ic.fsc.org/en/document-center/id/309 Forest fires: https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/incendios-forestales/default.aspx Forest fire regulations: https://www.mapa.gob.es/es/desarrollo-rural/legislacion/leg-espanola-forestal-incendios.aspx Forest Fire Statistics: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/Incendios_default.aspx Forest firedata 2017: https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/iiff_2017_def_tcm30-446071.pdf Andalusia: Law 2/1992, of 15 June, Forestry law of Andalucía: https://www.juntadeandalucia.es/boja/1992/57/1 Law 5/1999 on the Prevention and Combatting of Forest Fires in Andalucía: https://www.juntadeandalucia.es/boja/1999/82/1 Spanish Society of Forest Sciences: http://secforestales.org Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector forestal en España - ISFE 2013 Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://secforestales.org/content/informe-isfe 7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017: https://7cfe.congresoforestal.es/content/la-situacion-de-los-

	bosques-y-el-sector-forestal-en-espana-isfe-2017
Risk Rating	Specified Risk
Comment or Mitigation Measure	Fire mitigation measures: Two periods must distinguish: 1st - Fall, Winter and Spring (Low fire risk) - The fire measures applied by Bifesa during this period are those required by legislation, that is, fire extinguishers in vehicles and machines, as well as having a telephone to call INFOCA in case of a fortuitous fire. - As in all the mountains there is a cutting permit, automatically the local “Rangers” authorities know the actions in the area and take some measures that are explained to the workers for each cutting area, with extraordinary risks such as scrubland dry or similar - However, Bifesa, through its manual of good forestry practices, takes the following extraordinary measures: · After the work day the area is left clean of waste such as papers, oils, cans, etc. · When refuelling oil and diesel, chainsaws are always made in the same area enabled for this purpose using absorbent paper or similar so that no fuel falls in the forest area. · Cutting works are always done from the perimeter of the forest towards the interior. 2nd - In Summer (Fire risk) In addition to the measures taken during the rest of the year, there are taken special precautions: · The administration itself limits forestry work from June 15 to September 1, since historically it is the period with the greatest fire risk (Although sometimes this period can be extended until November 1 according to the weather and administration criteria) · Following the “Resolution of June 19, 2018 of the Director General of Management of the Natural Environment and Protected Areas, which approves preventive measures for the realization of forest work and exploitation in times of high danger of forest fires”, INFOCA must be notified 1 week in advance that work will continue in the mountains and for this purpose, a notification is presented to INFOCA for the forest in which Bifesa is going to work.

	· The works to be carried out are cutting, unloading, loading, chipping and transport of the chips. · Those works notified to INFOCA again have new limitations following the instructions mentioned in the resolution of June 19, 2018 of section 2, and will depend on the weather forecast for the day and the next day, for this purpose Bifesa consults the page of the State Meteorological Agency (AEMET) in its fire risk section: http://www.aemet.es/es/eltiempo/prediccion/incendios · This page shows the map of Spain with different colors and offers the prediction of fire risk for the current day as well as for the next day. The colors that appear are: cyan, green, yellow, orange and red: o Cyan (Low risk): authorized work can be done following the summer restrictions; o Green (Moderate risk): authorized work can be done following the summer restrictions; o Yellow (High risk): You can perform cutting, chipping and transport work; o Orange (Very high risk): Only works in loader area can be done (shearing, chipping, loading timber into trucks and transporting timber); o Red (Extreme risk): No work is allowed. Forest guards are pending and informed by the INFOCA of the forests in which they are working, so due to the risk of fires they are supervising the cuts in these areas and carry a map to know the daily risk of fires. If work is being carried out that, even if authorized, does not respect the indications of the AEMET, those works are immediately paralyzed and the company is fined. If the prediction changes, it is possible to resume the work and check the AEMET page daily in the summer months. In addition to these measures for these months of work Bifesa does the following: · The cutting works will always be carried out in the opposite direction to the favorable winds. · Every work crew is accompanied by a forest fire prevention / extinction team, consisting of: o Vehicle equipped with a 500 liter water tank with a motor pump o 16 liter fire extinguisher backpack. (per worker in the bush) o Water tank of 25 litres extra. (per worker in the bush) o Fire bates. (per worker in the bush) o Responsible for firefighting, a person who is responsible for monitoring during work as well as up to 1 hour after completion of work.

	Example: if 6 people are going to work cutting wood there will be: o The vehicle with a 500 litres water tank (actual capacity 1000 litres); o 6 fire extinguishers with 16 litres of water; o 6 extra water tanks of 25 litres (150 litres); o 6 firefighters; o Responsible for firefighting with their respective equipment.

	Indicator
2.4.3	The BP has implemented appropriate control systems and procedures for verifying that there is adequate protection of the forest from unauthorised activities, such as illegal logging, mining and encroachment (CPET S7c).
Finding	There are no significant problems in Spain with unauthorized or illegal activities in forests such as logging, mining or illegal occupation. Small scale problems are identified, such as unauthorized sports activities, theft of firewood, wood or fruit, poaching, fly tipping, feral dogs, etc. Illegal or unauthorized activities have a small impact on Spanish forests and there are no reports of situations of substantial magnitude with regards this issue. Therefore, the risk related to this indicator is classed as low.
Means of Verification	· Records of field inspections and monitoring · Interviews with workers · Interviews with relevant parties · Public information available (media)
Evidence Reviewed	Illegal Logging Portal, Spain: https://www.illegal-logging.info/regions/spain Transparency International. CPI Spain: https://www.transparency.org/country/ESP
Risk Rating	Low Risk

Comment or Mitigation Measure	Not applicable.

	Indicator
2.5.1	The BP has implemented appropriate control systems and procedures for verifying that legal, customary and traditional tenure and use rights of indigenous people and local communities related to the forest, are identified, documented and respected (CPET S9).
Finding	In MUP (Public Utility Forests) customary rights must appear in each forest record. For other cases (e.g. easements) could be regulated by the Civil Code, but both parties need to register these rights within the easement. The implementation of these rights is regulated at the regional (Autonomous Community) level via regional legislation. Communally-owned community forests with their specific law, have their own courts according to each province. Conflicts related to customary rights can be addressed through the Ombudsman (Defensor del Pueblo). For the last several years there was no issues linked to forest use rights reported in Ombudsmen's annual report. In many cases, customary rights have been integrated into modern management of forests (droving roads, public roads, firewood production, etc...) and many others have fallen into disuse. There are no records of customary rights at risk on a significant scale. There are no indigenous people in Spain that required special protection in terms of their forests use rights, and there are no local communities that depend on the services of the forests in order to survive. In contrast, before people were more dependent of the services that forest provide: firewood, charcoal production, hunting and fishing, etc. Nowadays urbanization process is taking over a rural population decreases. The customary rights remain unused by people and this is clearly illustrated by the shape of the forests. In most cases, forest is abandoned and require thinning and maintenance. Only in this way can forest services be useful to local communities and attract more people in this sector. Bifesa always performs thinnings in the forests, improving forest structure. These operations do not affect any customary rights. In any case, any easements and customary rights are considered in the Authorization for Harvesting on the stage of planning of harvesting operations, and they are respected by the company. Due to listed reasons the risk is considered low.

Means of Verification	Annual reports from Ombudsman. Forest management plans. Authorization for Harvesting. Existence of strong legal framework.
Evidence Reviewed	FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN https://ic.fsc.org/en/document-center/id/309 Ley de Montes 43/2003https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Civil code: http://derechocivil-ugr.es/attachments/article/45/spanish-civil-code.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.5.2	The BP has implemented appropriate control systems and procedures for verifying that production of feedstock does not endanger food, water supply or subsistence means of communities, where the use of this specific feedstock or water is essential for the fulfillment of basic needs.
Finding	Regarding the basic needs of local communities, the dependence of some local communities on ecosystem goods and services has been identified, which could grant those goods and services the character of HCV, specifically dependence on unregulated water for human consumption and sanitary water. Despite this, it is widely accepted among the experts consulted in the development of FSC NRA report (including a public workshop conducted by FSC Spain) that forest management activities do not threaten water availability under the conditions described, and that water policy and forest restoration and hydrological protection measures are sufficient safeguards. Regarding this indicator, only the protection of the headwaters of the hydrographic basins in the driest areas of southern and eastern Spain is considered applicable. These areas normally have protected reforested areas carried out by the state

	administration and are protected by both national and regional legislation. In addition, they are usually public forests managed by the administration itself (in fact, these forests are one of the types of forests that can be included in the catalogue of public utility forests). In all cases, forestry operations in these forests require prior Authorization for Harvesting. Bifesa does not perform any harvesting operations where authorization is not available. Due to this the risk could be considered low.
Means of Verification	Existing legal framework (national and regional); Technical Specifications for the public forest work contract; Authorisation for cut; Best forest management practices.
Evidence Reviewed	Regulatory Framework for Hydrological Planning: https://www.miteco.gob.es/es/agua/legislacion/Marco_normativo_planificacion.aspx FSC-NRA-ES V1-1 NATIONAL RISK ASSESSMENT FOR SPAIN https://ic.fsc.org/en/document-center/id/309
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.6.1	The BP has implemented appropriate control systems and procedures for verifying that appropriate mechanisms are in place for resolving grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions.
Finding	There is a well-established legal framework for land use and ownership rights, forest management activities and work conditions. This question is regulated by: · Civil code;

	· Forestry Law of the State and of the Autonomous Communities; · Workers' Statute (Estatuto de los trabajadores); Grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions, can be reported to appropriate authorities regulating the issue in question. There are different channels established to address the relevant issues, for example: official appeals, hot lines, e-mails, personal visits of particular authorities. Besides that, Bifesa is PEFC certified and implements a complaint procedure regarding its questions related to PEFC. The SBP complaint procedure involves all complaint regarding forestry activities the company is performing. Bifesa's personnel and its subcontractors are informed to transfer all grievances and complaints to SPB responsible.
Means of Verification	Complaint procedure; Complaint registration journal; Legal channels to address the issues to different regulatory authorities. Valid PEFC and SBP certificates
Evidence Reviewed	Civil code: http://derechocivil-ugr.es/attachments/article/45/spanish-civil-code.pdf Ilo Spain: https://www.ilo.org Worker's statute: https://www.boe.es/buscar/act.php?id=BOE-A-2015-11430 Ley de Montes 43/2003 https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Andalucia Forest Service: http://www.juntadeandalucia.es/
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.7.1	The BP has implemented appropriate control systems and procedures for verifying that Freedom of Association and the effective recognition of the right to collective bargaining are respected.

Finding	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's eight Fundamental Conventions. One of the fundamental legal principles that underpins the current system of labour relations in Spain is the one contained in section 1, article 28 of the Spanish Constitution, which recognises freedom of association as being a fundamental right for all people to freely form trade unions. Article 37 of the Constitution, together with articles 35 and 38, covers the constitutional framework of labour relations. Pursuant to that precept, the law must guarantee the right to collective labour bargaining and the binding force of conventions, in addition to recognising the rights of workers and businesspeople to take industrial action. The law that regulates the exercise of that right, without prejudice to the limitation that may be set, shall include the guarantees needed to ensure the functioning of the community's essential services. There is also a National Plan to fight illegal employment and Social Security fraud. Labour inspectors form the Government appointed authority check labour and safety rights. Companies are inspected in respect of those matters, with violations being sanctioned and corrected. No relevant violations were found of the laws or rights of free association and collective bargaining in relation to the forestry sector. In 2014, the International Trade Union Confederation (ITUC) published a report on working conditions in 139 countries, carrying out a study using 97 internationally recognised indicators. Spain was given a score of 2 on a scale of 1 to 5 (where 1 is the highest score). A score of 2 means that there are repeated violations of rights, and that those violations can affect improvements in working conditions ("Certain rights have come under repeated attack by governments and / or companies and have undermined the struggle for better working conditions."). There are some concerns over civil rights in Spain, as reflected in reports by international organisations like Amnesty International (see the 2017 report on Spain), but none of the concerns is directly related to the forestry sector. The risk relating to the indicator is classified as low.
Means of Verification	Existing legal framework and level of governance Contracts of employment The existence of a collective bargaining agreement Company policies Interviews with Heads of Human Resources Awareness meetings and interviews with employees

Evidence Reviewed	ILO Spain: http://www.ilo.org/madrid/oitaenaespaña/langaaes/index.htm ILO Conventions: http://www.ilo.org ITUC Global Rights Index: Rankings of the world's worst countries for workers: https://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng.pdf Spanish Constitution: https://www.boe.es/eli/es/c/1978/12/27/(1) Workers' Statute: https://www.boe.es/eli/es/rdlg/2015/10/23/2 Ministry of labor, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 Spanish Ministry of Employment and Social Security, 2018 Guide to Collective Bargaining: http://www.empleo.gob.es/es/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Spanish Ministry of Employment and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: https://www.boe.es/boe/dias/2018/04/19/pdfs/BOE-A-2018-5329.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.7.2	The BP has implemented appropriate control systems and procedures for verifying that feedstock is not supplied using any form of compulsory labour.

Finding	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's eight Fundamental Conventions. Spain was actually one of the first countries to ratify the 1930 Convention on Forced Labour (No. 29), doing so in 1932. It has developed a solid legal and institutional framework to fight human rights violations and illegal employment, especially with the constant adaptation of the relevant repressive provisions of the Criminal Code, through the adoption in 2009 of an initial Integral Plan against human trafficking, and with the specific role played by the labour inspectorate in detecting criminal conditions arising from exploitation at work or human trafficking. There is also a National Plan to fight illegal employment and Social Security fraud. Labour inspectors form the Government appointed authority check labour and safety rights. Companies are inspected in respect of those matters, with violations being sanctioned and corrected. In 2014, the International Trade Union Confederation (ITUC) published a report on working conditions in 139 countries, carrying out a study using 97 internationally recognised indicators. Spain was given a score of 2 on a scale of 1 to 5 (where 1 is the highest score). A score of 2 means that there are repeated violations of rights, and that those violations can affect improvements in working conditions ("Certain rights have come under repeated attack by governments and / or companies and have undermined the struggle for better working conditions."). There are some concerns over civil rights in Spain, as reflected in reports by international organisations like Amnesty International (see the 2017 report on Spain), but none of the concerns is directly related to the forestry sector. No relevant violations have been found of the laws on forced labour in relation to the forestry sector. Accordingly, the risk relating to the indicator is classified as low.
Means of Verification	Existing legal framework and level of governance Contracts of employment The existence of a collective bargaining agreement Company policies Interviews with Heads of Human Resources Awareness meetings and interviews with employees

Evidence Reviewed	ILO Spain: http://www.ilo.org/madrid/oitaenaespaña/langaaes/index.htm ILO Conventions: http://www.ilo.org ITUC Global Rights Index: Rankings of the world's worst countries for workers: https://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng.pdf Spanish Constitution: https://www.boe.es/eli/es/c/1978/12/27/(1) http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 Workers' Statute: https://www.boe.es/eli/es/rdlg/2015/10/23/2 Ministry of labour, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 Spanish Ministry of Employment and Social Security, 2018 Guide to Collective Bargaining: http://www.empleo.gob.es/es/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Spanish Ministry of Employment and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: https://www.boe.es/boe/dias/2018/04/19/pdfs/BOE-A-2018-5329.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.7.3	The BP has implemented appropriate control systems and procedures to verify that feedstock is not supplied using child labour.
Finding	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's eight Fundamental

	Conventions. Article 6 “Child Labor” of the Workers’ Statute specifies: 1. Persons aged under 16 must not enter the world of work. 2. Workers aged under 18 cannot carry out night duties. They must also not carry out any work activities or fill any work poststhat are covered by limitations on contracting persons aged under 18, pursuant to the provisions of Law 31 / 1995 of 8 November on Preventing Risks in the Workplace, and in applicable regulations. 3. Persons aged under 18 must not do overtime. 4. Persons aged under18 can onlytake part in public showsin exceptional casessubject to the labor authority, provided that doing so is not injurious to the health, professional development, and human development of those persons. Permission must be given in writing and for specific events.” There is a Government of Spain Plan to fight illegal working and Social Security fraud. Labor inspectors form the Government appointed authority to check labor and safety rights. Companies are inspected in respect of those matters, with violations being sanctioned and corrected. In 2014, the International Trade Union Confederation (ITUC) published a report on working conditions in 139 countries, carrying out a study using 97 internationally recognised indicators. Spain was given a score of 2 on a scale of 1 to 5 (where 1 is the highest score). A score of 2 means that there are repeated violations of rights, and that those violations can affect improvements in working conditions (“Certain rights have come under repeated attack by governments and / or companies and have undermined the struggle for better working conditions.”). There are some concerns over civil rights in Spain, as reflected in reports by international organisations like Amnesty International (see the 2017 report on Spain), but none of the concerns is directly related to the forestry sector. No relevant violations are found of the laws on child labor in relation to the forestry sector. The risk relating to the indicator is low.
Means of Verification	Existing legal framework and level of governance Contracts of employment The existence of a collective bargaining agreement

	Company policies Interviews with Heads of Human Resources Awareness meetings and interviews with employees
Evidence Reviewed	ILO Spain: http://www.ilo.org/madrid/oitaenaespaña/langaaes/index.htm ILO Conventions: http://www.ilo.org ITUC Global Rights Index: Rankings of the world's worst countries for workers: https://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng.pdf Spanish Constitution: https://www.boe.es/eli/es/c/1978/12/27/(1) http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 Workers' Statute: https://www.boe.es/eli/es/rdlg/2015/10/23/2 Ministry of labor, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 Spanish Ministry of Employment and Social Security, 2018 Guide to Collective Bargaining: http://www.empleo.gob.es/es/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Spanish Ministry of Employment and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: https://www.boe.es/boe/dias/2018/04/19/pdfs/BOE-A-2018-5329.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator

2.7.4	The BP has implemented appropriate control systems and procedures for verifying that feedstock is not supplied using labour which is discriminated against in respect of employment and occupation.
Finding	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's eight Fundamental Conventions. Spain is referred to in a positive manner in international reports: Corruption Perception Index score of 58 (2018). It is clearly above 50, which means that the population has trust in governmental documents and control. The World Governance Indicators (WGIs) of the World Bank, with 2017 values of between 61.90 and 83.17 (1 – 100 points). The World Bank's WGI report has been prepared in 200 countries since 1996 and covers the following governance indicators: Voice and Accountability, ii) Political Stability and Absence of Violence / Terrorism, iii) Government Effectiveness, iv) Regulatory Quality, v) Rule of Law, and vi) Control of Corruption.) According to information from Eurostat, Spain has a gender gap of 14.9% (the average gender salary gap in the EU is 16.3%). The gap continues to diminish_ in 2002, it was 19%. In turn, the forestry and logging sector is the most masculinized, since just 6% of the people working in it are women. In 2014, the International Trade Union Confederation (ITUC) published a report on working conditions in 139 countries, carrying out a study using 97 internationally recognised indicators. Spain was given a score of 2 on a scale of 1 to 5 (where 1 is the highest score). A score of 2 means that there are repeated violations of rights, and that those violations can affect improvements in working conditions ("Certain rights have come under repeated attack by governments and / or companies and have undermined the struggle for better working conditions."). There are some concerns over civil rights in Spain, as reflected in reports by international organisations like Amnesty International (see the 2017 report on Spain), but none of the concerns is directly related to the forestry sector. Bifesa has the collective agreement of the province of Huelva for the forestry sector of 2018 where rights, duties and salaries of forest workers appear. The risk relating to the indicator is low.
Means of Verification	Existing legal framework and level of governance Contracts of employment

	The existence of a collective bargaining agreement Company policies Interviews with Heads of Human Resources Awareness meetings and interviews with employees
Evidence Reviewed	ILO Spain: http://www.ilo.org/madrid/oitaenaespaña/langaaes/index.htm ILO Conventions: http://www.ilo.org ITUC Global Rights Index: Rankings of the world's worst countries for workers: https://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng.pdf Spanish Constitution: https://www.boe.es/eli/es/c/1978/12/27/(1) http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 Workers' Statute: https://www.boe.es/eli/es/rdlg/2015/10/23/2 Ministry of labor, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 Spanish Ministry of Employment and Social Security, 2018 Guide to Collective Bargaining: http://www.empleo.gob.es/es/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Spanish Ministry of Employment and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: https://www.boe.es/boe/dias/2018/04/19/pdfs/BOE-A-2018-5329.pdf Eurostat, the salary gap in Spain: ec.europa.eu/newsroom/just/document.cfm?doc_id=48113 https://elpais.com/elpais/2018/03/06/media/1520349163_919876.html https://politica.elpais.com/politica/2018/03/02/actualidad/1519999246_882483.html Gender equality policies in Spain:

	http://www.europarl.europa.eu/RegData/etudes/STUD/2016/583112/IPOL_STU(2016)583112_EN.pdf Collective agreement of the forest workers of the province of Huelva by Bifesa: http://www.juntadeandalucia.es/empleo/mapaNegociacionColectiva/descargarDocumento?uuid=02caf969-9543-11e2-87ad-7b1905cbba27
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.7.5	The BP has implemented appropriate control systems and procedures for verifying that feedstock is supplied using labour where the pay and employment conditions are fair and meet, or exceed, minimum requirements.
Finding	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's eight Fundamental Conventions. In Spain, the government holds consultations with the most representative trade union organisations and business associations before setting the *Salario Mínimo Interprofesional* (Minimum Wage) for permanent, casual, and temporary workers alike, as well as for domestic employees, taking account of the Consumer Price Index, the average national productivity achieved, the increase in the share of work in national income, and the general economic situation. The value set for 2018 is 735.90 euros per month. Collective bargaining agreements usually exist, with remuneration and conditions for the sector's workers. In the same way if taxes are not paid by its suppliers, Hacienda notifies Bifesa as a counteragent of the debtor, as does Social Security. These are the two most powerful agencies in the state about these issues. Bifesa have also received seizure letters from the Social Security in which a debt is recognized and they notify Bifesa the size of the debt and that Bifesa needs to pay this to the Social Security before paying to the supplier. Once they have settled the debt, the authorities notify Bifesa once more that all debts are paid. If the debt is not paid, the state automatically interrupts the activity of that company, leading to prison sentences as well as high fines.

	Bifesa has the collective agreement of the province of Huelva for the forestry sector of 2018 where rights, duties and salaries of forest workers appear. In 2014, the International Trade Union Confederation (ITUC) published a report on working conditions in 139 countries, carrying out a study using 97 internationally recognised indicators. Spain was given a score of 2 on a scale of 1 to 5 (where 1 is the highest score). A score of 2 means that there are repeated violations of rights, and that those violations can affect improvements in working conditions ("Certain rights have come under repeated attack by governments and / or companies and have undermined the struggle for better working conditions."). There are some concerns over civil rights in Spain, as reflected in reports by international organisations like Amnesty International (see the 2017 report on Spain), but none of the concerns is directly related to the forestry sector. The risk relating to the indicator is low.
Means of Verification	Existing legal framework and level of governance Contracts of employment The existence of a collective bargaining agreement Company policies Interviews with Heads of Human Resources Awareness meetings and interviews with employees
Evidence Reviewed	ILO Spain: http://www.ilo.org/madrid/oitaenaespaña/langaaes/index.htm ILO Conventions: http://www.ilo.org ITUC Global Rights Index: Rankings of the world's worst countries for workers: https://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng.pdf Spanish Constitution: https://www.boe.es/eli/es/c/1978/12/27/(1) http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 Workers' Statute: https://www.boe.es/eli/es/rdlg/2015/10/23/2 Ministry of labor, migration & social security: http://www.mitramiss.gob.es/en/index.htm All legislation related to Employment and Social Security: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2

	Spanish Ministry of Employment and Social Security, 2018 Guide to Collective Bargaining: http://www.empleo.gob.es/es/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Spanish Ministry of Employment and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: https://www.boe.es/boe/dias/2018/04/19/pdfs/BOE-A-2018-5329.pdf Royal Decree 1077 / 2017 of 29 December setting the minimum wage for 2018: https://www.boe.es/eli/es/rd/2017/12/29/1077 Collective agreement of the forest workers of the province of Huelva by Bifesa: http://www.juntadeandalucia.es/empleo/mapaNegociacionColectiva/descargarDocumento?uuid=02caf969-9543-11e2-87ad-7b1905cbba27
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.8.1	The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers (CPET S12).
Finding	The following laws regulate the issue of security and health in the forest sector: <u>Law on Prevention of Occupational Risks and Regulation of Prevention Services</u> As for any labour activity, Law 31/1995 of November 8, modified by Law 54/2003, is applicable, which legally regulates the basic framework for the protection of the safety and health of workers against the risks arising from work. On the other hand, it is also necessary to indicate the application to forestry work of the Regulation of Prevention Services (Royal Decree 39/1997, of January 17), and the modifications introduced to it by Royal Decree 780/1998, of 30 April, and by Royal Decree 604/2006, of May 19.

Regulations for the development of the Law on the Prevention of Occupational Risks

The regulations that emanate from the aforementioned Law 31/1995 and from Law 54/2003 that modify it, developed by various regulatory standards, in accordance with article 6 of said law, are applicable to forestry operations, although one must highlight a very important exclusion such as Royal Decree 486/1997, of 14 April, which establishes the minimum health and safety provisions in workplaces, since the fields of cultivation, forests and other lands that are part of a company or centre of agricultural or forestry work, but that are located outside the built zone of the same.

R.D. 1215/1997, of 18 July, on minimum safety and health provisions for the use by workers of work equipment, in terms of the use by workers of equipment such as tractors, processors, etc.

Royal Decree 773/1997, of May 30, on minimum health and safety regulations regarding the use by workers of personal protective equipment.

The concept of occupational accidents refers to the production of work accidents and occupational diseases linked to the exercise of a professional activity. The forestry sector is, after the construction sector, the one with the highest rate of occupational accidents and occupational diseases.

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

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

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

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

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

	All companies have the obligation to have a contracted with a mutual insurance company which is entrusted to: · Annual medical review of all workers · Annual training for all workers on occupational health and safety, specific training for each workplace · In case of accident, evaluation of the same and corrective measures to avoid a repetition · Issue a certificate to be aware of compliance with all legislation related to occupational health and safety. In addition, random government technicians make on-site inspections to verify that all workers wear the PPE and all regulations are complied with. Forest Police is checking ongoing harvesting operations without preliminary notice. Bifesa had inspections last year and had no prescriptions or fines. Bifesa is ISO 45001 certified and is implementing the management system to reduce the accidents related to its forestry work. Bifesa hold official reports about the following: Bifesa's accidents are well below the average of the forestry sector in Spain (even though it is one of the largest companies in the sector). The average for 2017 for the sector was 641 accidents per year per every million hours of work, and for BIFESA it was 5, in 2018 it was 38 for the sector and 7 for Bifesa. Bifesa maintain the status of the safest forestry company with a minimum rate of accidents of which almost all are related with the movements through the forest and receiving the light injuries. On the level of the state, due to the analysed information, more control is seems to be necessary in this field. Without implementation of wide set of mitigation measures by Bifesa, the risk would be considered high. However, the implemented measures by Bifesa are sufficient to mitigate the risk.
Means of Verification	Existing legal framework and level of governance; Record of internal and external training carried out for forest workers and courses taken on the risk and safety; Record of delivery of PPE to all workers;

	Records of field inspections; Work place assessment results carried out by external company; Field work assessment results carried out by own managers (check list); Interviews with staff.
Evidence Reviewed	Law 31/1995 on Preventing Occupational Risks and Regulation of Prevention Services: https://www.boe.es/buscar/doc.php?id=BOE-A-1995-24292 Law 54/2003, of December 12, on the reform of the regulatory framework for the prevention of occupational hazards: https://www.boe.es/buscar/doc.php?id=BOE-A-2003-22861 Royal Decree 39/1997, of January 17, which approves the Regulation of Prevention Services: https://www.boe.es/buscar/doc.php?id=BOE-A-1997-1853 Spanish Ministry of Employment, Migration and Social Security, Strategic Plan for the Labour Inspectorate and Social Security: http://www.mitramiss.gob.es Ministry of Employment, Migration and Social Security, Statistics of work accidents: http://www.mitramiss.gob.es/estadisticas/eat/welcome.htm Occupational accidents in the sector: http://forestales.ibv.org/index.php?option=com_content&view=article&id=10&Itemid=137 Decrease of accidents in the Forestry Sector: https://www.ademan.org/siniestro/ Prevention of risks in forestry activities http://www.insht.es/SectorAgrario/Contenidos/ficheros/PRL%20en%20actividad%20forestal.pdf
Risk Rating	Specified Risk
Comment or Mitigation Measure	Bifesa implements the following mitigation measures to reduce this risk: Bifesa is ISO 45001 certified company.

	Ensure that all necessary documentation related to health, safety and social security are in place for every worker within own company: · Training records on health and safety risks; · Record of delivery of PPE to all workers. Provides obligational training for own forest workers; Provide a copy of best forest management practices to the forest workers; Provide all necessary PPE and protective equipment to every forest team; Supervise own harvesting operations for fulfilment of the health and safety rules. In case of violations, additional sanctions are implemented. If not possible to ensure that health and safety rules are fulfilled for the harvesting operation in the Supply Base, rejection of SBP-compliant claim for the feedstock coming from such operations.

	Indicator
2.9.1	Feedstock is not sourced from areas that had high carbon stocks in January 2008 and no longer have those high carbon stocks.
Finding	Spain has chosen to account activities of land use, land use change and forestry by the end of the commitment period to Kyoto protocol. The Spanish Inventory System is established in Law 34/2007 on air quality and protection of the atmosphere and its operation is developed in Royal Decree 818/2018, which assigns the General Directorate of Biodiversity and Environmental Quality of the Ministry for Transition Ecological the role of competent authority of the Spanish System of Inventory and Projections of Emissions to the Atmosphere (SEI). The carbon stored in terrestrial ecosystems is distributed in three compartments: biomass of living plants (stem, branches, foliage and roots), plant detritus (branches and cones, forest litter, tree stumps, toppings and logs) and soil (organic mineral humus, surface and deep mineral soil).

However, carbon stock is not even throw-out the country. Mediterranean forest are drier then the North ones and store less carbon. Mean concentration of carbon is 8,7 kg/m−2, ranging from 2,3 kg/m−2 in dry Mediterranean areas to 20,4 kg/m−2 in wetter northern locations with mountainous areas and high precipitation rates.

The total organic C stock in soils of Andalusia is 415 Tg for the upper 75 cm, with average values ranging from 15.9 Mg C ha−1 (Solonchaks under “arable land”) to 107.6 Mg C ha−1 (Fluvisols from “wetlands”).

Forests which occupy almost 29 percent of the country’s total land area are increasing by about 86000 ha per year, both through natural expansion and through the forest plantation program that has been under way for more than 50 years, with soil protection and erosion prevention as its main aims. This affected carbon stock in a very positive way as well, though this trend is stabilizing now.

Table 4 Historical data on removals in managed forest lands and Harvested wood products (HWP) collected by the National inventory (data in kt CO2 eq)

Carbon sequestration according to last available data is higher in 2016 then in 2008.

According to global forestry watch, in Spain, the land-use change and forestry sector is a net sink of CO_2, sequestering an average of 43.5 tCO_2e/yr from 1990 to 2014. This represents an offset of 14% of Spain's total greenhouse gas emissions over the same period.

BIFESA does not harvest shrubs in cuttings and does not affect the rest of the vegetation (standing trees) within the area. Soil cover is always maintained, either by the existing standing trees, bushes or shrubs or by the leaves and small branches that are discarded in the wood chipping process that remain in the cutting place providing an extra nutrient.

Bifesa only performs thinnings in pine stands, which provide nutrients to the soil as branches and leaves are left; besides the remaining trees grow more after cutting since they benefit greater nutrients as some competitors (cut trees) are lost.

Bifesa never performes “clear cuts” in the forests.

The eucalyptus stands are planted on agricultural land.

Considering all mentioned above, the risk is considered low.

Means of Verification	Existing legal framework; Information available: maps, web sites, statistics; Results of analysis of carbon storage; Interviews with experts.
Evidence Reviewed	National forest accounting plan of Spain for 2021-2025: https://www.miteco.gob.es/images/es/plandecontabilidadforestalnacionalparaespanaincluyendoelnivelforestaldereferencia2021-2025ingles_tcm30-485875.pdf Global forestry watch: https://www.globalforestwatch.org/dashboards/country/ESP?category=climate Data of reforestation in Spain: https://www.iberianature.com/geography/forests-in-spain/ Study “Assessment of the soil organic carbon stock in Spain”: https://www.sciencedirect.com/science/article/pii/S001670611530104X Ministry of ecological transition: https://www.miteco.gob.es/es/cambio-climatico/temas/mecanismos-de-flexibilidad-y-sumideros/sumideros-de-carbono/ Spanish system of emissions inventory: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/ Digital map of carbon stock profile in soils of Andalucia: https://www.revistaecosistemas.net/index.php/ecosistemas/article/view/1469 4 per thousand initiative: soil organic carbon stock as means of mitigation and adaptation to climate change in Spain (government research): https://www.miteco.gob.es/images/es/4por1000_tcm30-438109.pdf
Risk Rating	Low Risk
Comment or Mitigation Measure	Not applicable.

	Indicator
2.9.2	Analysis demonstrates that feedstock harvesting does not diminish the capability of the forest to act as an effective sink or store of carbon over the long term.
Finding	Information on actions in the sector of land use, land use change and forestry in Spain provides the data that show there is much less carbon absorbed by agricultural land then forests. Pastures, wetlands, settlements, disturbances in crop lands cover, limestone amendments, forest fires and prescribed burning are responsible of emitting a certain amount of carbon. The study entitled “Soil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain” has found that, however, there is no statistically significant differences between forestlands and grasslands. The lowest carbon levels are associated with agricultural soils. Certain changes in agricultural practises (conservation tillage) or converting some unproductive croplands into grasslands or forestlands can increase carbon sequestration in soils. The measures aimed at the reduction of emissions in the framework of forest lands can be classified into the following categories: · Promoting sustainable forest management · Restoration of a vegetative cover and expansion of a woody surface. These measures are established at the national level and are monitored and controlled by the competent authorities. In forests, silviculture practices also affect the level of carbon stock. Río et al. (2008a), using a growth model to compare different thinning regimes (simulations), found that in the case of Mediterranean maritime pine (P. pinaster) in central Spain (rotation period of 80 years), the best carbon sequestration strategy was to adopt an early (20 years), heavy thinning regime. Garcia-Gonzalo et al. (2007), using a modeling approach, found that an increase in the thinning intensity also led to an increase in the total carbon stock, the pattern being similar for the different species considered. Thinning from below presented the highest carbon sequestration rate, while mixed thinning and thinning from above resulted in lower carbon storage rates than in unthinned stands. Hence, thinning regimes and product lifespan should be taken into account in order to determine the most suitable forest management for higher carbon sequestration. Considering all mentioned above, the risk is considered low.
Means of Verification	

	Existing legal framework; Information available: maps, web sites, statistics; Results of analysis of carbon storage; Interviews with experts; Forest practices executed by Bifesa.
Evidence Reviewed	Forest management and carbon sequestration in the Mediterranean region: A review: http://revistas.inia.es/index.php/fs/article/view/11205/3639 Information on actions in the sector of land use, land use change and forestry in Spain: https://www.miteco.gob.es/images/es/acciones_lulucf_espana_def_tcm30-178767.pdf Study “Soil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain”: https://core.ac.uk/download/pdf/132083936.pdf Guideline for CO2 absorption (Spanish Government): https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/guiapa_tcm30-479094.pdf
Risk Rating	Specified Risk
Comment or Mitigation Measure	Bifesa performs: - only thinnings in Pinus stands approved by the state authorities which regulates the questions of carbon sequestration in the forest. Thinnings “from above” are not performed by the company. Besides that, thinnings are done when no land use change is planned. The land use (forest) remains the same; (LOW RISK) - final cycle cuts in eucalyptus stands that can be PEFC/FSC (no further action required) or not (see below). If the eucalyptus stands are not PEFC/FSC, Bifesa will only consider woodchips as SBP compliant biomass when in the lot happens as follows (either): 1 - the stumps are left in the soil so that a new eucalyptus cycle begins (out of 3 or 4 cycles), which is applicable to plantations under 25 years old. These plants, as the stump is not removed, can stock carbon; 2 – the cut affects a selection of shoots: from the same eucalyptus stump several suckers come out and from these the worst suckers are eliminated, leaving more nutrients for the best ones which grow a lot; the cut rods are used for biomass;

	3- instead of removing stumps, the crushed stumps are left into the soil so that nutrients are supplied to the next crop; 4 – an organic fertilizer is applied after each cut to provide restore nutrients to the soil; 5 – selective cuts are made for fire protection, but the stumps are left in the soil. Anyway there is progressive storage of carbon in the suckers or new plants. Bifesa will not use biomass as SBP-compliant if it’s coming from eucalyptus stands where the stumps are removed (final cut of 3 or 4 cycles).