Supply Base Report:

United Loggers OÜ
Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org

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

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

Document history

Version 1.0	**Published 26 March 2015**
Version 2.0	Published 10 August 2023
Version 2.1	Published 15 April 2024
Version 2.2	Published 21 May 2025
Version 2.3	Published 14 August 2025

Table of contents

1 Overview

Producer name:	United Loggers OÜ
Producer address:	Saksa küla, Rätsepa talu, 79005 Raplamaa, Kehtna vald, Estonia
SBP Certificate Code:	SBP-01-82
Geographic position:	58.945087, 24.891750
Primary contact:	Peeter Volke, +372 506 7453, peeter.volke@united-loggers.ee
Company website:	www.united-loggers.ee
Date report finalised:	16 Mar 2026
SBR reporting period from:	01 Jan 2025
SBR reporting period to:	31 Dec 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	01 Jun 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Feedstock origin (countries)	Estonia (whole country), Sweden (central part), Latvia (whole country)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

The company is engaged in the purchase, sale and production of forest material and wood chips.
The main part of the company's production and turnover is currently directed to export.
Ports and warehouses used for export in Estonia: Muuga, Sillamäe, Kunda, Paldiski, Virtsu, Saaremaa, Pärnu, Heltermaa, Roomassaare.
In Latvia Salacgriva, Skulte, Riiga, Mersrags, Venstpils, Liepaja.
In Sweden Skutskär, Gavle, Vallvik, Söderhamn, Ala, Iggesund, Sundsvall, Örnsköldsvik, Husum, Holmsund.

United Loggers OÜ has the quality management certificate ISO 9001:2015 and the environmental management certificate ISO 14001:2015 The certificates include: stockpiling of forest material, wood chopping, wood chipping and wood sales.

United Loggers has an FSC and PEFC CoC certificates and in both cases transfer system/physical sepratation method is used when handling FSC products.

United Loggers has PEFC contractor certificate in Sweden, that assures PEFC certified forest owners that their forests are managed according to PEFC requirements.

SBP feedstock is sourced from certified and uncertified private forests. Small portion of feedstock is sourced from cleaning process of infrastructure objects and from cleaning process of agricultural land.

Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees. No legislation is regulating such cleaning process (except protected habitats where Nature conservation act and conditions set by Board of Environment have to be followed). Such removal of bushes and young trees is done with forestry machinery and it contains only cutting the material above the ground. Removal of roots is not part of that process. Same practices are implemented as its done in the forest. Also same origin related data is collected as it is done with forest biomass. With such management practices used it is not possible to do more damage to the soil compared to normal agricultural activities that could take place on that land. Therefore all TOF Material is classified as Urban and Landscape Feedstock.

For TOF material the same SBP regional risk assessments are used as for forest material (see Revised Regional Risk Assessment for Estonia V2.0 and Revised Regional Risk Assessment for Latvia V2.0). Same approach is used for Estonia and Latvia. Company considers the SBP risk assessment results adequate and sufficient to be used also for non-forest land. Same risk mitigation activities apply for non-forest land and it is considered more stricter approach then creating separate risk assessment for non-forest land.
For Sweden company own risk assessment is used.

Products included in the scope of SBP Certification: *WB 2.1 Wood chips, WB 2.2 Sawdust, WB 4.1 Roundwood*
Number of employees: *10*
Annual maximum production capacity (metric tonnes): *200000*
Number of direct feedstock suppliers: *20*
Approximate number of feedstock sub-suppliers: *10*

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

Feedstock is originating from certified and uncertified private forests and from state forests. Small portion also comes from non-forest land. Origin to felling site is always know and supported by documentation.
Material from private forests or non-forest land is usually bought as standing stock so Company has always control over the forestry works and logistics. Forestry work is conducted by United-Loggers own machinery or by partners. Segregation of the material on the felling site is always controlled by United-Loggers workers.
Chipping of the SBP feedstock is done onsite in the forest storage yards and wood chips are transported directly to destination ports . Chipping and transport is done by United-Loggers own machinery or by contractors who are working for the forestry companies.
Portion of the material can be bought with FOB condition loaded to the vessel. In this case United-Loggers has also full overview of the origin, risk mitigation (where applicable) and suppliers are part of the auditing process by United-Loggers and CBs.
Companies involved in transporting of feedstock collect needed information of the transport distances and this info is recorded by United-Loggers.
United-Loggers has full control of the feedstock starting from the forest until the sales point – material belongs to United-Loggers all the time and due to that risk of mixing with other material is low. In case material is bought with FOB conditions United-Loggers has full overview of the transport and companies workers are also checking the material quality, production and transport in the forest.

2.2 Detailed description of the Supply Base

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

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

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

Country	Estonia
Area/Region	Whole country
Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Regional Risk Assessment (RRA) used, Yes – Biomass Producer's own risk assessment used (SBE)

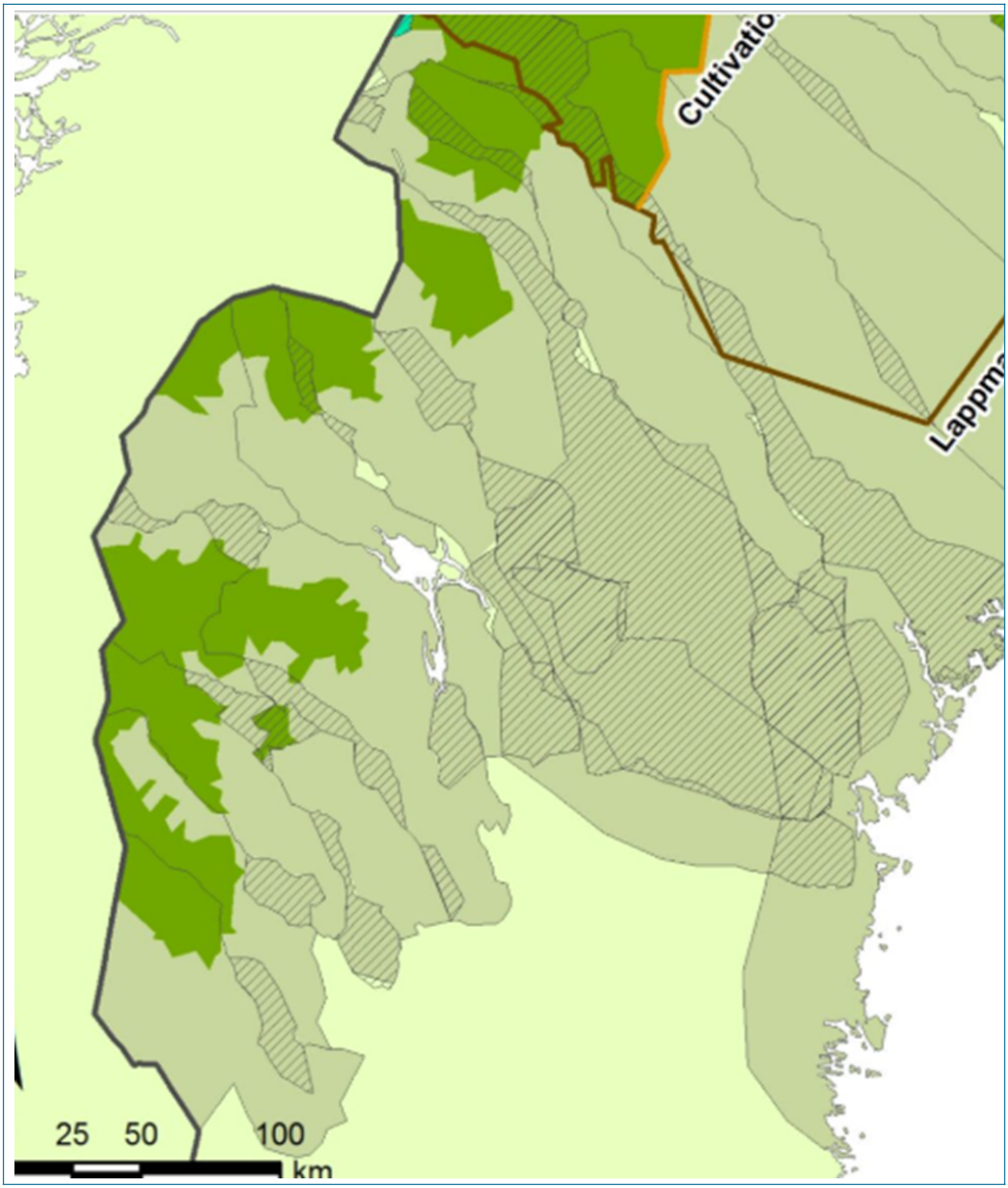
Provide a concise summary of why a SBE was determined to be required or not required here:	
In order to sell material as SBP compliant feedstock company has decided to add SBE to the scope of certificate. Input to SBP feedstock are certified and uncertified forests. Small amount is also coming from non-forest land.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	2.3340
Map(s) of the Supply Base area:	

Source: Metsaportaal

Country	Sweden
Area/Region	central part
Exclusions	
Feedstock types	Primary, Processing residues1
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Processing residues feedstock (4A)

Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE) , N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
In order to sell material as SBP compliant feedstock company has decided to add SBE to the scope of certificate. Input to SBP feedstock are certified and uncertified forests. Small amount is also coming from non-forest land.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	11.4000
Map(s) of the Supply Base area:	
Supply Base Area (green line). The northwestern part with thin purple line marks the border of mountainous forest / sub-alpine forest (fjällnära skog). Mountainous forest (flällnära skog) is **not** included in the Supply Base Area	

Northern part of Supply Base Area. Dark green colour marks Sami reindeer year-around grazing areas which are **not** included in the Supply Base Area.



Country	Latvia
Area/Region	whole country
Exclusions	

Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Regional Risk Assessment (RRA) used, Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
In order to sell material as SBP compliant feedstock company has decided to add SBE to the scope of certificate. Input to SBP feedstock are certified and uncertified forests. Small amount is also coming from non-forest land.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	3.4350
Map(s) of the Supply Base area:	

Source: LVM GEO

2.3 Feedstock information

a. **Total volume of Feedstock:** 1-200,000 tonnes

b. **Volume of primary feedstock:** 1-200,000 tonnes

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

Picea abies	Spruce
Pinus sylvestris	Pine
Betula spp	Birch
Populus spp	Aspen, poplar
Juniperus communis	Juniper
Fraxinus excelsior	Ash
Larix spp	Larch
Quercus spp	Oak
Acer platanoides	Maple
Salix spp	Willow
Tilia cordata	Lime
Pinus contorta	Contorta pine

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

Explanation: Some of the sanitary cutting was done due to spurce bark beatle attacks and storm damage.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 60.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 40.00

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

h. **Indicate how you determine the proportion of saw log:** Specification used by the sawmill closest to where the wood was grown.

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 10.00

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

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

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

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

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

50 % FSC

50 % PEFC

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

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 200000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 4000000.00 m3

Explanation: Estiation based on companies experience.

3 Supply Base Risk Assessments and Risk Management Measures

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

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

3.1 Summary of the Supply Base Evaluation

To reduce the risk of sourcing from high conservative value forests and meet the demand for SBP compliant biomass, United-Loggers will undertake a supply base evaluation for primary feedstock that is originating from Estonia, Latvia and Sweden according to the SBP Framework Standard 1: Feedstock Compliance Standard and Standard 2: Verification of SBP-compliant Feedstock.

The risk assessment of the SBE is based on the Revised Regional Risk Assessment for Estonia V2.0 and Revised Regional Risk Assessment for Latvia V2.0 as published on 12 July 2024. Risk assessments are availableon SBP homepage: https://sbp-cert.org/documents/normative-documents/version-2/risk-assessments/ For Sweden company has made their own risk assessment.

The scope of the SBE was chosen based on the availability of the SBP-endorsed Regional Risk assessment whereas the possibility to mitigate the identified "specified risks".

United-Loggers has developed the risk mitigation measures so that feedstock can be sourced and sold as SBP-Compliant Biomass. For more details see Risk management measures section.

United-Loggers considers the risk assessment results adequate and sufficient to be used also for non-forest land. Same risk mitigation activities apply for non-forest land and it is considered more stricter approach then creating separate risk assessment for non-forest land.

Forest act is applicable in forest land only. Outside forest land where TOF material is sourced Nature Conservation act applies and in case of infrastructure relevant infrastructure legislation applies and that also covers maintenance of the infrastructure. All nature conservation related requirements come from Nature Conservation Act that applies for both forest land and non-forest land.
HCV objects and values are both monitored based on requirements from Nature Conservation Act, based on habitat directives and species protection legislation (that is also connected to Nature Conservation Act). Monitoring and inventories are done based on the values identified. Environmental Agency is responsible of conducting these inventories.
Since the material sourced is same in forest and in TOF (low quality roundwood, forest residues, bushes etc) then also the machinery and techniques sourcing them are same. Same forestry companies and workers are sourcing this material in forest and also in TOF land. Same labour and H&S requirements apply.

3.2 Conflicts with applicable national and sub-national legislation

No conflicts. Local legislation has become more strict compared to the time when risk assessment was created. Some of the risks will be avoided via following legal requirements.

3.3 Risk Management Measures

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

Country: Estonia	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☒SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
From SBP risk assessment: "Risk conclusion and justification The above analysis suggests that although the key species, ecosystems, and HCVs in forests are generally identified, some Woodland Key Habitats (WKH) and Natura 2000 forest land are not inventoried and thus this indicator is assigned a specified risk." Risk is related to WKHs and Natura 2000 forest habitats on Natura 2000 protection areas that have not been inventoried.	
Mitigation measure:	
United-Loggers will verify all deliveries of primary feedstock which have been harvested in Estonia. Regarding material coming from FSC certified forests with FSC 100% claim there is no "green line" to become SBP compliant feedstock. With such material additional control is done to verify that FSC certified forest owner has procedures in place to identify and to avoid fellings in WKHs. Same goes for PEFC. United Loggers will use a list of approved suppliers, delivery documents, publicly available official databases and databases provided by competent authorities, FSC Estonia and expert reports, to verify that the delivered primary feedstock has not been sourced from areas known to include any WKHs.	

United Loggers will carry out the following control procedure within the SBE prior to the reception and registration of primary feedstock:
Full origin data– felling permit, waybill, handover act - is collected and reviewed to make sure material is sourced legally. If some of the needed documentation is missing material can not be sourced.
Origin information provided is verified via state registers (Forest registry, waybill database EVR, kinnisturaamat).
United Loggers is controlling all FMUS before purchasing them from databases to make sure there is no WKH present. If WKH is identified, material is not sourced. Company is using solutions provided by DESKIS.

Additionally organization is conducting sample based field visits in sourcing areas before harvesting to identify whether compartment has WKH elements or not.
Sampling rate used is 0,3xSQRT(nr of FMUs). Each field visit will be protocolled. Sampling is taken from the whole nr of FMUS.
Sampling rate is based on the FSC FM sampling requirements (FSC-STD-20-007 V4-0 EN). Also the same sampling rate is used in FSC CW DDS risk mitigation and this has been approved by those experts approving these risk mitigation measures.

In case person doing the field visit identifies that the felling site classifies as WKH then the material will not be sourced from that compartment, if it does not qualify as WKH then material can be sourced from that compartment.
The outcome of these control measures is to eliminate material from potential WKHs .

Natura 2000 forest habitat types on Natura 2000 protection areas:
Before issuing felling permit to Natura 2000 protection area, Estonian Environmental board is evaluating if there is Natura 2000 forest habitat type on that compartment or not. It is not allowed to issue felling permits to Natura 2000 forest habitat types any more.
Since Environmental Board has Natura habitat experts doing the evaluation before issuing the felling permit, United Loggers needs to make sure that on Natura 2000 protection areas there is active felling permit available, meaning Environmental Board has made it clear that there is no Natura 2000 forest habitat on that compartment.
The outcome of these control measures is to eliminate material from unidentified Natura 2000 forest habitats on Natura 2000 protection areas .

Monitoring and outcomes:

Such monitoring has not been done yet. In future the results of the field visits will be reviewed to see how many WKHs were identified. Also the number of Felling permits that were pushed back by Environmental board due to the existence of Natura 2000 forest habitats will be reviewed.

In case there will be new information that would make the risk mitigation activities more effective then this information will be considered.

Country: Estonia

Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☒SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.	
Description of the specific risk:	
From SBP risk assessment: "Risk conclusion and justification The above analysis suggests that some WKHs and Natura 2000 forest land are not inventoried and thus, threats to and impacts on the identified key species, habitats, ecosystems, and HCV pertaining to biodiversity in these areas are not known. Therefore, the risk class for this indicator is assessed to be specified." Risk is related to HCV values in the WKH s and Natura 2000 forest habitats on Natura 2000 protection areas that have not been inventoried. So in case risk related unidentified WKHs and Natura 2000 forest habitats on Natura 2000 protection areas is mitigated as mentioned under 2.1.1 then related risk HCV values will be also mitigated. Same risk mitigation process as mentioned under 2.1.1 is used to mitigate the risk related to 2.1.2.	
Mitigation measure:	
United Loggers will verify all deliveries of primary feedstock which have been harvested in Estonia. Regarding material coming from FSC certified forests with FSC 100% claim there is no "green line" to become SBP compliant feedstock. With such material additional control is done to verify that FSC certified forest owner has procedures in place to identify and to avoid fellings in WKHs. Same goes for PEFC. United Loggers will use a list of approved suppliers, delivery documents, publicly available official databases and databases provided by competent authorities, FSC Estonia and expert reports, to verify that the delivered primary feedstock has not been sourced from areas known to include any WKHs. United Loggers will carry out the following control procedure within the SBE prior to the reception and registration of primary feedstock: Full origin data– felling permit, waybill, handover act - is collected and reviewed to make sure material is sourced legally. If some of the needed documentation is missing material can not be sourced. Origin information provided is verified via state registers (Forest registry, waybill database EVR, kinnisturaamat).	

United Loggers is controlling all FMUS before purchasing them from databases to make sure there is no WKH present. If WKH is identified, material is not sourced. Company is using solutions provided by DESKIS.

Additionally organization is conducting sample based field visits in sourcing areas before harvesting to identify whether compartment has WKH elements or not.
Sampling rate used is 0,3xSQRT(nr of FMUs). Each field visit will be protocolled. Sampling is taken from the whole nr of FMUS.
Sampling rate is based on the FSC FM sampling requirements (FSC-STD-20-007 V4-0 EN). Also the same sampling rate is used in FSC CW DDS risk mitigation and this has been approved by those experts approving these risk mitigation measures.

In case person doing the field visit identifies that the felling site classifies as WKH then the material will not be sourced from that compartment, if it does not qualify as WKH then material can be sourced from that compartment.
The outcome of these control measures is to eliminate material from potential WKHs .

Natura 2000 forest habitat types on Natura 2000 protection areas:
Before issuing felling permit to Natura 2000 protection area, Estonian Environmental board is evaluating if there is Natura 2000 forest habitat type on that compartment or not. It is not allowed to issue felling permits to Natura 2000 forest habitat types any more.
Since Environmental Board has Natura habitat experts doing the evaluation before issuing the felling permit, United Loggers needs to make sure that on Natura 2000 protection areas there is active felling permit available, meaning Environmental Board has made it clear that there is no Natura 2000 forest habitat on that compartment.
The outcome of these control measures is to eliminate material from unidentified Natura 2000 forest habitats on Natura 2000 protection areas .

Monitoring and outcomes:

Such monitoring has not been done yet. In future the results of the field visits will be reviewed to see how many WKHs were identified. Also the number of Felling permits that were pushed back by Environmental board due to the existence of Natura 2000 forest habitats will be reviewed.
So there will be statistics how many new WKHs and Natura 2000 forest habitat types were identified and protected by United-loggers.
Also new information about HCVs not known earlier will be available from additional inventories and field visits conducted.

In case there will be new information that would make the risk mitigation activities more effective then this information will be considered.

Country: Estonia

Area/sub-scope:

Risk Assessment used:

	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☒SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
From SBP risk assessment: "Risk conclusion and justification As the above analysis suggests, the enhancement and maintenance of key species, habitats, ecosystems, and HCVs pertaining to biodiversity in some WKHs and Natura 2000 forest land cannot be guaranteed. Therefore, the level of risk for this indicator is assessed as "specified"." Risk is related to cutting of WKHs and Natura 2000 forest habitats on Natura 2000 protection areas.	
Mitigation measure:	
United Loggers will verify all deliveries of primary feedstock which have been harvested in Estonia. Regarding material coming from FSC certified forests with FSC 100% claim or PEFC certified forests with 100% PEFC certified claim, there is no "green line" to become SBP compliant feedstock. With such material additional control is done to verify that FSC certified forest owner has procedures in place to identify and to avoid fellings in WKHs and Natura 2000 habitats. United Loggers will use a list of approved suppliers, delivery documents, publicly available official databases and databases provided by competent authorities, FSC Estonia and expert reports and also the results of their own field visits to verify that the delivered primary feedstock has not been sourced from areas known to include any WKHs. United Loggers is using software, provided by DESKIS, that is used to analyze every feedstock load to verify if there is any WKHs or Natura 2000 forest habitat types on the sourcing area. Regarding the Natura 2000 forest habitat types this will be a double control, since the Environmental Board will not issue any felling permits to such areas. United Loggers sources feedstock from pre-qualified contractual partners with verified competence and resources to also implement equal mitigation measures in upstream supply chains. United Loggers performs following steps before accepting the feedstock: 1. Has the supplier signed a code of conduct? 1.1 If yes, go to 2. 1.2 If no, the products cannot be sourced. 2. Can the products be traced back to the logging site in forest?	

2.1 If yes, go to 3. 2.2 If no, the products cannot be sourced. 3. Is there a felling permit issued? 3.1 If yes, go to 5 3.2 If no, go to 4. 4. Fellings without felling permit. 4.1 If there are no WKHs or Natura 2000 forest habitats on the FMU according to the database, the products can be sourced. 4.2 If there is WKH or Natura 2000 forest habitat on FMU, the products cannot be sourced. 5.Does the logging site defined in the felling permit, provided with the supplied material, match with the WKH or Natura 2000 forest habitat type area? 5.1 If yes, the products cannot be sourced. 5.2 If no, the products can be sourced.
Monitoring and outcomes:
Such monitoring has not been done yet. In future the results of the controls conducted will be reviewed to see how many WKHs and Natura 2000 forest habitats there were on the planned sourcing areas. Also the number of Felling permits that were pushed back by Environmental board due to the existence of Natura 2000 forest habitats will be reviewed. So there will be statistics how many new WKHs and Natura 2000 forest habitat types were identified and protected by United Loggers. In case there will be new information that would make the risk mitigation activities more effective then this information will be considered.

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

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

Country: Latvia	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☒SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
From SBP risk assessment: " Risk conclusion and justification As the risk class for HCV category 1 is assessed as specified, the risk class for this Indicator is also assessed as specified." "Under the Nature Census, the mapping of the habitats of EU importance in Latvia was undertaken during 2017-2022. However, mapping the protected species was not the task of the Nature Census. Therefore, data on protected species was not collected comprehensively during Nature Census surveys. Consequently, as the consultation with the Nature Conservation Agency suggests, the data on protected species is fragmented, and not all locations of the protection of species are mapped and protected. While data on locations of the protected species are updated on a regular basis, operators must establish robust routines to evaluate the location of origin of energy wood to prevent supplies from HCV category 1." The risk is related to insufficient mapping of protected species.	
Mitigation measure:	
Before conducting any felling, buying cutting right of standing stock or before buying forest material company controls if there are any known environmental values via Natural data management system "Ozols" (Nature Data Management System OZOLS | Dabas aizsardzības pārvalde fe/) to avoid fellings in high risk areas. Supplier is visiting each felling site before felling to make sure that there are no protected species or big bird nests in that site. For each such field visit protocol is filled. In case any of the abovementioned values is discovered, species expert will be contacted to get information if fellings are possible to be conducted in that	

site or not. If possible then conditions are asked to avoid damaging any of the values.
For company field visits company is using contractors with Latvian forestry experience.
All field visits will be protocolled.
In case there is Woodland Key Habitat (WKH) or Natura 2000 Forest habitat in the felling site then the felling cant be conducted and such material can not be sourced in purpose of using it in SBP system.
In case there are no abovementioned habitats or species or it is possible to conduct fellings without damaging the species or their habitats, then material can be sourced.

Monitoring and outcomes:

Such monitoring has not been done yet. In future the results of the mitigation measures (incl field visits) will be reviewed to see how many protected species and new habitats were identified.
So there will be statistics how many protected species and their habitats were identified and protected by United-Loggers.
In case there will be new information that would make the risk mitigation activities more effective then this information will be considered.

Country: Latvia

Area/sub-scope:

Risk Assessment used:

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

Indicator with specified risk:

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

Description of the specific risk:

From SBP risk assessment: "Risk conclusion and justification
Based on the above analysis the risk class for this Indicator is assessed as specified."
"Intensive logging is linked to the disturbance and loss of forest habitats of several rare, threatened and endangered bird species particularly in areas important for bird breeding and nesting (Bird International's Important Bird Areas). Most of these areas are overlapping with existing nature protection territories, most of

which are territories with less stringent nature protection requirements such as nature parks, protected landscape areas, and National Parks (except strict nature protection zoning), where active forest management, including harvesting in clearcuts, is allowed. Thus, the actual protection regime in these territories in practice does not differ much from commercial forests outside protected nature territories where rare, threatened and endangered species and habitats are protected only through microreserves. The reduction of nature protection and biological diversity needs in favour of commercial interests can be linked to the unfavourable status of protection of several rare, threatened and endangered forest bird species (black stork, lesser spotted eagle, for instance).
According there is a risk that the threats to and impacts on some key species and their habitats are not fully identified and evaluated particularly in areas with HCV 1 objects."

Risk is related to protected bird species and -habitats.
Same risk mitigation process as mentioned under 2.1.1 is used to mitigate the risk related to 2.1.2.

Mitigation measure:

Before conducting any felling, buying cutting right of standing stock or before buying forest material company controls if there are any known environmental values via Natural data management system "Ozols" (Nature Data Management System OZOLS | Dabas aizsardzības pārvalde fe/) to avoid fellings in high risk areas.
Supplier is visiting each felling site before felling to make sure that there are no protected species or big bird nests in that site. Each such field visit will be protocolled. In case any of the abovementioned values is discovered, species expert will be contacted to get information if fellings are possible to be conducted in that site or not. If possible then conditions are asked to avoid damaging any of the values.
For company field visits company is using contractors with Latvian forestry experience.
All field visits will be protocolled.
In case there is Woodland Key Habitat (WKH) or Natura 2000 Forest habitat in the felling site then the felling cant be conducted and such material can not be sourced in purpose of using it in SBP system.
In case there are no abovementioned habitats or species or it is possible to conduct fellings without damaging the species or their habitats, then material can be sourced.

Monitoring and outcomes:

Such monitoring has not been done yet. In future the results of the mitigation measures (incl field visits) will be reviewed to see how many protected species and new habitats were identified.
So there will be statistics how many protected species and their habitats were identified and protected by United-Loggers.
In case there will be new information that would make the risk mitigation activities more effective then this information will be considered.

Country: Latvia	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim

	☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☒SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
From SBP risk assessment: "Risk conclusion and justification Based on the above analysis the risk class for this Indicator is assessed specified." "The maintenance of forest biological diversity is affected by the economic activities in the countryside according to the outcomes of the report (5th National Report to the Convention on Biological Diversity). The report outlines the fact that the forest often is seen as the only source of income for inhabitants of the countryside and this contributes to the unsustainable use of forests. Other factors that impact forest biodiversity negatively are melioration, construction of forest roads, and lack of natural disturbance in particular forest habitats. The detailed assessment done concerning forests under various HCV Categories under indicators 2.1.1 and 2.1.2 suggests that the risks and threats to certain key species and their habitats (related to HCV category 1 in all forests) are not identified and evaluated. Without such identification and evaluation, there is a risk that those key species and habitats cannot be maintained or enhanced adequately." Risk is related to cutting of protected species and habitats and also cutting of HCV 3 - Natura 2000 forest habitats and Woodland Key Habitats.	
Mitigation measure:	
Before conducting any felling, buying cutting right of standing stock or before buying forest material company controls if there are any known environmental values via Natural data management system "Ozols" (Nature Data Management System OZOLS | Dabas aizsardzības pārvalde fe/) to avoid fellings in high risk areas. Supplier is visiting each felling site before felling to make sure that there are no protected species or big bird nests in that site. All such visits will be protocolled. In case any of the abovementioned values is discovered, species expert will be contacted to get information if fellings are possible to be conducted in that site or not. If possible then conditions are asked to avoid damaging any of the values. If discovered value needs strict protection, fellings can not be conduscted and material can not be accepted. All field visits will be protocolled. In case there is Woodland Key Habitat (WKH) or Natura 2000 Forest habitat in the felling site then the felling cant be conducted and such material can not be sourced in purpose of using it in SBP system. In case there are no abovementioned habitats or species or it is possible to conduct fellings without damaging the species or their habitats (based on expert opinion), then material can be sourced.	

Monitoring and outcomes:
Such monitoring has not been done yet. In future the results of the mitigation measures (incl field visits) will be reviewed to see how many protected species and new habitats were identified. So there will be statistics how many protected species and their habitats were identified and protected by United-Loggers.

Country: Latvia	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☒SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).	
Description of the specific risk:	
From SBP risk assessment:" Risk conclusion and justification There is a risk that insufficiently mapped HCV areas remain and there are significant gaps in the information. The possibility that these areas overlap with areas with high carbon stocks such as mature secondary forests, cannot be ruled out. Moreover, harvesting can occur in important habitats and harvesting may pose a risk to threatened bird species through the destruction of nests as not all nesting areas are identified. Thus there is a risk of a non-conformity with this requirement which is given the risk classification of specified. See also indicators 2.1.1-2.1.3 for more details." There is a risk that areas with combined attributes of HCV mentioned in indicators 2.1.1-2.1.3 and high carbon stock remain unidentified and thus are not protected. So if the risk of related to indicators 2.1.1-2.1.3 is mitigated then also risk regarding 3.2.3 is mitigated. Same risk mitigation as for 2.1.1, 2.1.2 and 2.1.3 applies. In order to accept material as SBP compliant feedstock all risk need to be mitigated.	

Mitigation measure:
Same as for 2.1.1 and 2.1.3 to mitigate risk related HCV1 and HCV3. HCV 2 related potential risks are mitigated via following restrictions set by authorities issuing permits. Important to make sure there is felling permit issued for material originating from such areas to make sure that any HCV vales are not damaged(see also risk mitigation for 2.1.1 and 2.1.3). HCV 4 and water protection zone related potential risks are mitigated by conduct cutting in the 1-20m (depending on the natural water body type) wide strict protection zone. CAT 5 is N/A since there are no other indigenous people besides Latvians and no local communities who have fundamental needs related to forests. With HCV6 organization has not identified overlap with HCS. Most of the cultural objects that are established by people are on mineral soils where it is possible build or create parks (Manor parks, urban forests etc) or in case of natural historical sites these are also on places with good access and non-wet soils. Historical sites are usually not in high carbon value wetlands. Based on that no mitigation is required.
Monitoring and outcomes:
Such monitoring has not been done yet. In future the results of the mitigation measures (incl field visits) will be reviewed to see how many protected species and new habitats were identified. So there will be statistics how many protected species and their habitats were identified and protected by United-Loggers. In case there will be new information that would make the risk mitigation activities more effective then this information will be considered.

Country: Sweden	
Area/sub-scope: Central part	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	

HCV3 as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation.
HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests were forestry activities are not permitted.
HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database, but this decision does not affect WKH's in the forestry companies' databases. The state of biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2025) and the overall status of rare and threatened species has not improved during the last years (Species Trends, 2024), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection.

Mitigation measure:

United Loggers has implemented procedures to mitigate this risk, which include:
- A two step site visit plan;
- Investigation of the area by means of available Data, (e.g. Artportalen at Swedish Species Information Centre for occurrence of red-listed species), digital tools, historical photos and visits to the planned site. Before any cutting activity can start a nature value inventory (naturvärdesbedömning) shall be done. Inventory protocol shall be documented and stored together with compartment directive.
- Disqualify feedstock from which the harvesting operations may affect areas with nature protection purposes.

Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.

Monitoring and outcomes:

The implemented procedures include regular follow-up of harvesting group and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 2-3 random visits to sites per month are made during or after conclusion of harvesting operations by the Operations Responsible.
The mitigation measure will divide and separate areas which shall not be harvested from areas which is possible to harvest with a low risk and without conflicting with the indicator.

Country: Sweden

Area/sub-scope: Central part

Risk Assessment used:

	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.	
Description of the specific risk:	
This specified risk is same as indicator 2.1.1 but with focus on identified species and HCV areas.	
Mitigation measure:	
Mitigation measure follows same mitigation measures as 2.1.1	
Monitoring and outcomes:	
Monitoring and outcomes are the same as for 2.1.1	

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

	☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
This specified risk is same as indicator 2.1.1 and includes also buffer zones to water and mires.	
Mitigation measure:	
Mitigation measure follows same mitigation measures as 2.1.1 and 2.1.2. Additionally a proper buffer zone is in general +/- the hight of trees (approx. 15-25 meter).	
Monitoring and outcomes:	
Monitoring and outcomes are the same as for 2.1.1 and 2.1.2	

Country: Sweden	
Area/sub-scope: Central part	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.7 Designated cultural heritage sites shall be preserved.	
Description of the specific risk:	
The risk is related to the latest assessment of the SFA on damage of cultural heritage sites indicates that approximately 10 % of known cultural sites, including ancient remains, were subject to damage or severe damage due to regeneration felling. Soil scarification was identified as the most frequent cause of such damage; other factors are logging residues and machinery tracks. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified during forestry planning and clearly specified in the compartment directives (traktdirektiv)	

Mitigation measure:
United Loggers will implement procedures to mitigate this risk, which include: - A two step site visit plan; - Investigation of the area by means of available Data, (e.g. Riksantikvarieämbetet at https://app.raa.se/open/fornsok/ showing all occurrence of heritage sites), digital tools, historical photos and visits to the planned site. Before any cutting activity can start a compartment directive (traktdirektiv) shall be prepared with detailed information about existing heritage remnants. Such remnants shall be mapped and marked in field. If no heritage is found in adequate databases a short note shall be done in compartment directive. Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
Monitoring and outcomes:
Monitoring and outcomes are the same as for 2.1.1, 2.1.2 and 2.1.3.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 28 Feb 2026

Biomass Producer's stakeholder engagement end date: 31 Mar 2026

Total number of stakeholders contacted: 35

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

Information and the SBR file was sent out to different stakeholders and stakeholder roof organizations. Several economic, social and environmental SH groups were covered. Full list is available in procedures Annex 1.
All stakeholders were invited to comment SBR and risk mitigation measures.
No comments or input was received from the stakeholders.

4.2 Response to stakeholder comments

5 Report updates and approval

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

Summary of changes: N/A

Name	Peeter Volke
Title	Management representative
Date of report approval	16 Mar 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Estonia -	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	N/A
Risk Rating justification	Annex 1 covers TOF material only. For TOF material the same SBP regional risk assessments is used as for forest material (see Revised Regional Risk Assessment for Estonia V2.0). SBP compliant primary feedstock is sourced from certified and uncertified forests. A small portion of feedstock could be sourced from cleaning process of infrastructure objects and from cleaning process of agricultural land which fell under the category Trees outside forest (TOF) - Urban and landscape feedstock (2A) See justification below. United-Loggers considers the SBP risk assessment results adequate and sufficient to be used also for non-forest land. Same risk mitigation activities apply for non-forest land and it is considered more stricter approach then creating separate risk assessment for non-forest land. Forest act is applicable in forest land only. Outside forest land, where TOF material is sourced, Nature conservation act applies and in case of infrastructure, relevant infrastructure legislation applies and that also covers maintenance of the infrastructure. All nature conservation related requirements come from Nature Conservation act that applies for both forest land and non-forest land. HCV objects and values are both monitored based on requirements from Nature Conservation Act, based on habitat directives and species protection legislation (that is also related to Nature Conservation Act). Monitoring and inventories are done based on the values identified. Relevant state authorities are responsible of conducting these inventories. Since the material sourced is same in forest and in TOF (low quality roundwood, forest residues, bushes etc) then also the machinery and techniques sourcing them are same. Same forestry companies and workers are sourcing this material in forest and also in TOF land. Same labour and H&S requirements apply. In Latvia same approach is taken. there are some regulations, but there are mostly no specific legal acts regulating this type of land management, except in cases related to protected habitats, where the conditions set by the Nature Conservation Agency and the State Environmental Service must be observed. Since there is no technical solution developed for TOF material under Annex

	1, all indicators in this annex (except 2.1.1; 2.1.2, 2.1.3 and 3.2.3) are masked as Not Applicable (N/A). Risk rating is marked as low risk since N/A option is not available. Same approach for Latvia.
Risk Rating	Low Risk

Sweden central part	**Indicator**
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; Ministry for Rural Affairs. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	The largest part of the Swedish forest land is owned by private individuals. Individual private owners account for about 48% and about 25% is owned by private companies, 20% of the state or state-owned companies and the reminding 7% by other private or public entities. All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. This national legislation, the Swedish Forestry Act aims at promoting high long term wood production as well as environmental protection during forestry activities. Productive forest

	land is defined as land that can produce no less than 1 m3 stem wood including bark annually and that is not used for any other purpose such as agriculture, buildings or infrastructure. The requirements of the Swedish Forestry Act are mainly focused at activities on productive forest land. However, the law also contains regulations with the purpose of protecting conservation values on nonproductive forest land. The Forestry Act states that there is the obligation to regenerate forest on forest land, a ban to harvest trees under certain age, limitation of the extent of clear cuts and young forest within an estate and requirement to prevent outbreaks of pests. However, the law does not include requirements on silviculture measures, such as pre-commercial or commercial thinning. The Forestry Act is supervised and enforced by the Swedish Forest Agency. In addition to the Forestry Act the Swedish Forest Agency is also the authority responsible the enforcement for parts of the Environmental Act. Most of the detailed requirements in regulations decided by the authorities such as the Swedish Forest Agency or the Swedish Work Environment Authority are not subject to direct sanctions such as fines or imprisonment. Such requirements are instead used as reference to issue specific injunctions to forest owners or buyers of harvesting rights. The injunctions are normally used preventively. If no injunctions are issued it is not obvious that an action deviating from unsanctioned regulations should be regarded as “illegal”. Transgressing a few specific requirements of the Forest Agency could however be subject to injunctions on repairing measures, e.g. restore deep machinery tracks, repair or uncover ancient monuments, restore disturbed waterways or clearing frequently used trails. Transgressing such requirements is seen as illegal in the context of this analysis. It may be mentioned that the Swedish interpretation of “illegal harvested timber” in the EU Timber Regulation, as given in the Law on Trade with Timber and Wood products (2014:1009), includes only activities not complying with legal requirements subject to direct sanctions such as fines or imprisonment in Swedish law. Harvesting permits are only required on specific forest land, e.g. mountainous forest, but final felling on areas larger than 0,5 ha must be notified in advance to the Swedish Forest Agency (“Timber Harvesting Notification”). Since 1993, production objectives and environment objectives are given equal importance in the opening paragraph of Sweden's Forestry Act. The Swedish Forestry Agency has also laid down regulations on detailed requirements in order to protect species and the environment. However, such requirements may not lead to any significant economic loss for the land owner without a just compensation. The Forest Agency is responsible for supervision of the Forestry Act its own regulations and certain parts of the Environmental Code. The Forest Agency has about 1000 employees spread across the country at regional offices. A major proportion of the staff works at regional level at operational field units and maintains contact with forest owners. Besides the supervision of the Forest Agency the County Administrative Board and the Municipality’s environmental authority is responsible for the supervision of some forestry related activities. The Forest Agency deals annually with approximately 50,000-60,000 Timber Harvesting

	Notifications, which are inspected within a 6-week period allocated for this purpose. The inspection is carried out using the Forest Agency's processing system comparing the notifications to maps and register data. The local knowledge and expertise of the staff is also used. During 2013 approximately 7 % (~4,300) of the notifications – corresponding to approximately 10 % of the notified area – were inspected in the field before timber harvesting began. Consultations with the Swedish Forest Agency are required when intending to construct forest roads, tractor roads requiring major excavating, and forestry measures in key habitats, cleaning of drains, forestry fertilization, ash recycling, stump harvesting, and when afforesting large areas of former farmland. When timber harvesting is carried out in reindeer husbandry areas in round-the-year use, consultation with the concerned Sámi community is required. Transparency International ranks Sweden as number 6/180 in the world in their latest report, 2023, with. Sweden's Corruption Perception Index at 82/100, high above of FSC's threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervising authorities. There are three timber source types found in Sweden: productive forests (defined as land that can produce no less than 1 m3 of stem wood including bark annually and that is not used for any other purpose such as agriculture, buildings or infrastructure), mountainous forests (forest land of mountainous areas as delineated in the Swedish Forest Agency's regulation SKSFS 1991:3), and forests of noble broad-leaved trees (stands of forest in which at least 70 % of the basal areal consist of broad-leaved trees and at least 50 % consist of oak, beech, ash, lime, elm, cherry, maple and hornbeam). Regarding the different types of timber sourcing licences: - Productive forest land outside protected area, except mountainous forest and forest with noble broad-leaved trees: No requirements for management regime. No permit is needed. The harvesting authorization process is managed on a system of mandatory Timber Harvesting Notifications to the Swedish Forest Agency, to be submitted no later than 6 weeks before resuming harvesting operations on a specific site. - Mountainous forests: Application according to Swedish Forestry Act, section 16 required. Harvesting permit for harvesting mountainous forest land is required. - Forests of noble broad-leaved trees: Application according to Swedish Forestry Act, section 27 required. Harvesting permit for harvesting noble broad leaved forests is required. - Protected forest, i.e. forest in National parks, nature reserves, Natura 2000 areas and areas subject to habitat protection: Harvesting activities is with a few exceptions prohibited in all protected forest land. However, the Swedish Forest Agency or the County Administrative Board may decide on exemptions after the application of the landowner or holder of harvesting rights. Such exemption may be granted if the harvesting activity is considered not to harm the natural environment of the protected area. Decision on exemption issued by the Swedish Forest Agency or the County Administrative Board.
Risk Rating	Low Risk

Latvia whole country	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; Ministry for Rural Affairs. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	The largest part of the Swedish forest land is owned by private individuals. Individual private owners account for about 48 % and about 25 % is owned by private companies, 20 % of the state or state-owned companies and the reminding 7 % by other private or public entities. All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. The Forestry Act is supervised and enforced by the Swedish Forest Agency.

	In addition to the Forestry Act the Swedish Forest Agency is also the authority responsible the enforcement for parts of the Environmental Act. The Forest Agency is responsible for supervision of the Forestry Act its own regulations and certain parts of the Environmental Code. The Forest Agency has about 1000 employees spread across the country at regional offices. A major proportion of the staff works at regional level at operational field units and maintains contact with forest owners. Transparency International ranks Sweden as number 6/180 in the world in their latest report, 2025, with. Sweden's Corruption Perception Index at 80/100, high above of FSC's threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervising authorities. Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; Ministry for Rural Affairs.
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	Indicator
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; Ministry for Rural Affairs; the Sami Parliament (Sametinget). VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2023 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. The Forestry Act is supervised and enforced by the Swedish Forest Agency. In addition to the Forestry Act the Swedish Forest Agency is also the authority responsible the enforcement for parts of the Environmental Act. The Forest Agency is responsible for supervision of the Forestry Act its own regulations

	and certain parts of the Environmental Code. The Forest Agency has about 1000 employees spread across the country at regional offices. A major proportion of the staff works at regional level at operational field units and maintains contact with forest owners. Transparency International ranks Sweden as number 6/180 in the world in their latest report, 2025, with. Sweden's Corruption Perception Index at 80/100, high above of FSC's threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervising authorities. The Swedish interpretation of "illegal harvested timber" in the EU Timber Regulation, as given in the Law on Trade with Timber and Wood products (2014:1009), includes only activities not complying with legal requirements subject to direct sanctions such as fines or imprisonment in Swedish law.
Risk Rating	Low Risk

Latvia whole country	**Indicator**
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6.

	Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; Ministry for Rural Affairs; the Sami Parliament (Sametinget). VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. The Forestry Act is supervised and enforced by the Swedish Forest Agency. In addition to the Forestry Act the Swedish Forest Agency is also the authority responsible the enforcement for parts of the Environmental Act. The Forest Agency is responsible for supervision of the Forestry Act its own regulations and certain parts of the Environmental Code. The Forest Agency has about 1000 employees spread across the country at regional offices. A major proportion of the staff works at regional level at operational field units and maintains contact with forest owners. Transparency International ranks Sweden as number 6/180 in the world in their latest report, 2025, with. Sweden's Corruption Perception Index at 80/100, high above of threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervision authorities.
Risk Rating	Low Risk

Estonia -	**Indicator**
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	Indicator
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf. LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; Ministry for Rural Affairs. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. The Forestry Act is supervised and enforced by the Swedish Forest Agency. In addition to the Forestry Act the Swedish Forest Agency is also the authority responsible the enforcement for parts of the Environmental Act. The Forest Agency is responsible for supervision of the Forestry Act its own regulations

	and certain parts of the Environmental Code. The Forest Agency has about 1000 employees spread across the country at regional offices. A major proportion of the staff works at regional level at operational field units and maintains contact with forest owners. Transparency International ranks Sweden as number 6/180 in the world in their latest report, 2025, with. Sweden's Corruption Perception Index at 80/100, high above of threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervision authorities.
Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measuers", indicator 2.1.1
Risk Rating justification	Forest land risk rating is used. See the justification under Estonia p 1.1.1.
Risk Rating	Specified Risk

Sweden central part	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling,

	- Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	In Sweden, for HCV 1-4 and 6 there are good geographical databases showing protected sites, Natura 2000 sites, mires protection plan sites, water protection areas, cultural reserves and world heritage sites, as well as maps showing Woodland Key Habitats (WKH). Regarding the Sami reindeer herding area (HCV 5) there is a clear map of the year around areas, however for the winter grazing areas there is only a map from 1974. Within the reindeer herding area there is no information available on critical areas. This information exists in the Reindeer Management Plans but this information is the property of each Sami village and is not official. Regarding data on threat from forestry there is good information regarding protected areas and WKH and wetlands (HCV1-4). Regarding threat from forestry on HCV5 the effect of forestry on reindeer herding is well documented as well are threats for HCV6 on archaeological sites. **HCV1**, as defined in Sweden, includes legally protected areas designated for nature conservation and species protection, as well as sites with no statutory protection. The risks associated with harvesting wood from HCV1 areas with statutory protection are considered as low due to effective monitoring and enforcement of legislation. HCV1 without statutory protection includes forest sites with clear old-growth characteristics, including old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. **HCV2** in Sweden include forests with high natural values above the nature conservation boundary, defined by Naturskyddsföreningen (1988) and the IFL database developed by the IFL Mapping Team (2006-2021). A large-scale survey effort to identify natural and continuous forests with high natural values in the north-western Sweden has been carried out by county boards in northern Sweden, and the data compiled by the Environmental Protection Agency (Alpine Forest Survey 2020). Identified areas have been described to represent intact landscapes of natural forests with a very high probability (95%) of hosting high natural values also at stand scale, therefore considered as HCV2. Within HCV2, forestry activities that cause damage to areas with high natural values are not allowed, and consideration must be taken to avoid fragmentation of intact forest landscapes. The main risk associated with HCV2 is related with the correct identification of forests with high natural values, from which wood should not be sourced. Currently, specific legislative regulations in the Forestry Act apply to the HCV2 area

	defined as sub-alpine/mountainous forests and delineated by the SFA in 1991. In this area, a harvesting permit is needed from the SFA and all harvesting applications are assessed manually. **HCV3** as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests were forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases. The state o biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2025) and the overall status of rare and threatened species has not improved during the last years (Species Trends, 2023), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection. According to available information, **HCV4**, defined as water protection areas, are not being threatened by forestry activities. **HCV5** is defined as particularly important sites and essential resources for the Sami people, including old settlements, cultural monuments, work-enclosures (arbetshagar) and culturally important paths and water protection areas. Also, lichen-rich forests constitute a fundamental resource for the reindeer herding and such forest sites should be considered as HCV5 and identified in communication with reindeer herding communities (RHC, samebyar). The risks associated with HCV5 include lack of clearly defined SFA guidelines for the forestry sector on how to implement consideration to reindeer herding during forestry operations. **HCV6** concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important

	paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well-mapped and covered by management plans and legal protection. Forestry operation that causes the main threat to Sami cultural sites is soil scarification. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified during forestry planning and clearly specified in the compartment directives. **Clarifications regarding clearcut size and dead wood:** **Limitation of clearcut size (regeneration felling):** There is no absolute maximum size for an individual clearcut in ordinary forest (except in mountain-adjacent forest). Instead, the following applies: General requirements for adaptation and limitation (Chapter 7, Section 10, Swedish Forest Agency regulations): The size and layout of clearcuts shall be adapted to the natural and cultural environment. A limitation of clearcut sizes shall be sought. General advice to the paragraph: Adapt to surrounding forest, soil properties, hydrology, terrain, recreation etc. Smaller clearcuts should be sought on fine-grained soils, steep slopes or wet/moist ground. Between two larger clearcuts there should be forest constituting at least one management unit or a larger unproductive area. A new clearcut should not be established until the previous one has left the seedling forest stage. **Retention of dead wood:** Here the requirements are clear and aim to increase the amount of dead wood for biodiversity, while also protecting against harmful insects. Requirement to retain dead trees (Chapter 7, Section 8, Swedish Forest Agency regulations): At all felling operations, for the sake of flora and fauna, cultural environment and landscape, bushes and individual trees, tree groups, and dead trees shall be retained. General advice gives examples of what should be retained: older (>1 year) windthrown trees, high stumps, snags, older deciduous trees (oak, beech, aspen etc.), unusual trees, genetically remarkable trees, trees with fire scars, biologically valuable trees etc. Priority (Chapter 7, Section 9): Where there are large deciduous trees, unusual tree species, very old trees, dying and dead trees, hollow trees, nest trees and trees that can develop into nest trees, and culturally influenced trees, such trees shall primarily be retained. **Limitation for fresh raw conifer wood** (Chapter 6, Section 10 of the regulations – protection against harmful insects): When more than 5 m³sk of

	raw conifer timber (fresh stem wood suitable as breeding material) has been damaged/felled within one hectare, the volume exceeding 5 m³sk shall be rendered unsuitable as breeding material (e.g. debarked, chipped, removed or treated) before certain time limits. **Good forestry practice:** The detailed requirements on clearcut size and clearcut design as well as retention of dead wood that are imposed on forestry in forest management standards for certified forest managers (FSC/PEFC) often serve as a guideline and guidance also for non-certified forest managers. Nearly 70% of Swedish forests are FSC/PEFC-certified. **Sources:** Forestry Act (1979:429) Swedish Forest Agency regulations (primarily SKSFS 2011:7 with updates). NOTE: Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
Risk Rating	Specified Risk

Estonia -	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measures", indicator 2.1.1
Risk Rating justification	Forest land risk rating is used. See the justification under 1.1.1.
Risk Rating	Specified Risk

Latvia **whole country**	**Indicator**
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measuers", indicator 2.1.2.
Risk Rating justification	Forest land risk rating is used. See the justification under Estonia p 1.1.1.
Risk Rating	Specified Risk

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

Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Formal written confirmation from the Swedish Forestry Agency (Skogsstyrelsen) that the written notification has been received by the authority and, if applicable, a decision from the authority that has approved an exception from the 6 week period. - Possible decision on exemption from regulations concerning protected areas. - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	In Sweden, for HCV 1-6 there are good geographical databases showing protected sites, Natura 2000 sites, mires protection plan sites, water protection areas, cultural reserves and world heritage sites, as well as maps showing Woodland Key Habitats (WKH). Regarding data on threat from forestry there is good information regarding protected areas and WKH and wetlands (HCV1-4), as well are threats for HCV6 on archaeological sites. **HCV1**, as defined in Sweden, includes legally protected areas designated for nature conservation and species protection, as well as sites with no statutory protection. The risks associated with harvesting wood from HCV1 areas with statutory protection are considered as low due to effective monitoring and enforcement of legislation. HCV1 without statutory protection includes forest sites with clear old-growth characteristics, including old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened

	or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. HCV2 in Sweden include forests with high natural values above nature conservation boundary is not included in supply base area, defined by Naturskyddsföreningen (1988) and the IFL database developed by the IFL Mapping Team (2006-2021). A large-scale survey effort to identify natural and continuous forests with high natural values in the north-western Sweden has been carried out by county boards in northern Sweden, and the data compiled by the Environmental Protection Agency (Alpine Forest Survey 2020). Identified areas have been described to represent intact landscapes of natural forests with a very high probability (95%) of hosting high natural values also at stand scale, therefore considered as HCV2. Within HCV2, forestry activities that cause damage to areas with high natural values are not allowed, and consideration must be taken to avoid fragmentation of intact forest landscapes. The main risk associated with HCV2 is related with the correct identification of forests with high natural values, from which wood should not be sourced. Currently, specific legislative regulations in the Forestry Act apply to the HCV2 area defined as sub-alpine forests and delineated by the SFA in 1991. In this area, a harvesting permit is needed from the SFA and all harvesting applications are assessed manually. **HCV3** as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests where forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases. The state o biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2023) and the overall status of rare and threatened species has not

	improved during the last years (Species Trends, 2024), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection. According to available information, **HCV4**, defined as water protection areas, are not being threatened by forestry activities. **HCV5** is defined as particularly important sites and essential resources for the Sami people such areas has been excluded from Supply base area. including old settlements, cultural monuments, work-enclosures (arbetshagar) and culturally important paths and water protection areas. Also, lichen-rich forests constitute a fundamental resource for the reindeer herding and such forest sites should be considered as HCV5 and identified in communication with reindeer herding communities (RHC, samebyar). The risks associated with HCV5 include lack of clearly defined SFA guidelines for the forestry sector on how to implement consideration to reindeer herding during forestry operations. **HCV6** concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well-mapped and covered by management plans and legal protection. Forestry operation that causes the main threat to Sami cultural sites is soil scarification. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified during forestry planning and clearly specified in the compartment directives. **Clarifications regarding clearcut size and dead wood:** **Limitation of clearcut size (regeneration felling):** There is no absolute maximum size for an individual clearcut in ordinary forest (except in mountain-adjacent forest). Instead, the following applies: General requirements for adaptation and limitation (Chapter 7, Section 10, Swedish Forest Agency regulations): The size and layout of clearcuts shall be adapted to the natural and cultural environment. A limitation of clearcut sizes shall be sought. General advice to the paragraph: Adapt to surrounding forest, soil properties, hydrology, terrain, recreation etc. Smaller clearcuts should be sought on fine-grained soils, steep slopes or wet/moist ground. Between two larger clearcuts there should be forest constituting at least one management unit or a larger unproductive area. A new clearcut should not be established until the previous one has left the seedling forest stage. **Retention of dead wood:** Here the requirements are clear and aim to

	increase the amount of dead wood for biodiversity, while also protecting against harmful insects. Requirement to retain dead trees (Chapter 7, Section 8, Swedish Forest Agency regulations): At all felling operations, for the sake of flora and fauna, cultural environment and landscape, bushes and individual trees, tree groups, and dead trees shall be retained. General advice gives examples of what should be retained: older (>1 year) windthrown trees, high stumps, snags, older deciduous trees (oak, beech, aspen etc.), unusual trees, genetically remarkable trees, trees with fire scars, biologically valuable trees etc. Priority (Chapter 7, Section 9): Where there are large deciduous trees, unusual tree species, very old trees, dying and dead trees, hollow trees, nest trees and trees that can develop into nest trees, and culturally influenced trees, such trees shall primarily be retained. **Limitation for fresh raw conifer wood** (Chapter 6, Section 10 of the regulations – protection against harmful insects): When more than 5 m³sk of raw conifer timber (fresh stem wood suitable as breeding material) has been damaged/felled within one hectare, the volume exceeding 5 m³sk shall be rendered unsuitable as breeding material (e.g. debarked, chipped, removed or treated) before certain time limits. **Good forestry practice:** The detailed requirements on clearcut size and clearcut design as well as retention of dead wood that are imposed on forestry in forest management standards for certified forest managers (FSC/PEFC) often serve as a guideline and guidance also for non-certified forest managers. Nearly 70% of Swedish forests are FSC/PEFC-certified. **Sources:** Forestry Act (1979:429) Swedish Forest Agency regulations (primarily SKSFS 2011:7 with updates). NOTE: Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
Risk Rating	Specified Risk

Estonia -	**Indicator**
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measures", indicator 2.1.2
Risk Rating justification	Forest land risk rating is used. See the justification under 1.1.1.
Risk Rating	Specified Risk

Sweden **central part**	**Indicator**

2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	In Sweden, for HCV 1-4 and 6 there are good geographical databases showing protected sites, Natura 2000 sites, mires protection plan sites, water protection areas, cultural reserves and world heritage sites, as well as maps showing Woodland Key Habitats (WKH). Regarding the Sami reindeer herding area (HCV 5) there is a clear map of the year around areas, however for the winter grazing areas there is only a map from 1974. Within the reindeer herding area there is no information available on critical areas. This information exists in the Reindeer Management Plans but this information is the property of each Sami village and is not official. Regarding data on threat from forestry there is good information regarding protected areas and WKH and wetlands (HCV1-4). Regarding threat from forestry on HCV5 the effect of forestry on reindeer herding is well documented as well are threats for HCV6 on archaeological sites. HCV1, as defined in Sweden, includes legally protected areas designated for nature conservation and species protection, as well as sites with nonstatutory protection. The risks associated with harvesting wood from HCV1 areas with statutory protection are considered as low due to effective monitoring and enforcement of legislation. HCV1 without statutory protection includes forest sites with clear old-growth characteristics, including old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. HCV2 in Sweden include forests with high natural values above the nature conservation boundary, defined by Naturskyddsföreningen (1988) and the IFL database developed by the IFL Mapping Team (2006-2021). A large-scale survey effort to identify natural and continuous forests with high natural values in the north-western Sweden has been carried out by county boards in northern Sweden, and the data compiled by the Environmental Protection Agency (Alpine Forest Survey 2020). Identified areas have been described to represent intact landscapes of natural forests with a very high probability (95%) of hosting high natural values also at stand scale, therefore considered as HCV2. Within HCV2, forestry activities that cause damage to areas with high natural values are not allowed, and consideration must be taken to avoid fragmentation of intact forest landscapes. The main risk associated with HCV2 is related with the correct identification of forests with high natural values, from which wood should not be sourced. Currently, specific legislative regulations in the Forestry Act apply to the HCV2 area defined as sub-alpine forests and delineated by the SFA in 1991. In this area, a harvesting permit is needed from the SFA and all harvesting applications are assessed manually.

	HCV3 as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests where forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases. The state of biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2025) and the overall status of rare and threatened species has not improved during the last years (Species Trends, 2023), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection. According to available information, HCV4, defined as water protection areas, are not being threatened by forestry activities. HCV5 is defined as particularly important sites and essential resources for the Sami people, including old settlements, cultural monuments, work-enclosures (renskiljen) and culturally important paths and water protection areas. Also, lichen-rich forests constitute a fundamental resource for the reindeer herding and such forest sites should be considered as HCV5 and identified in communication with reindeer herding communities (RHC, samebyar). The risks associated with HCV5 include lack of clearly defined SFA guidelines for the forestry sector on how to implement consideration to reindeer herding during forestry operations. HCV6 concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well-mapped and covered by management plans and legal protection. Forestry operation that causes the main threat to Sami cultural sites is soil scarification. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified

	during forestry planning and clearly specified in the compartment directives. **Clarifications regarding clearcut size and dead wood:** **Limitation of clearcut size (regeneration felling):** There is no absolute maximum size for an individual clearcut in ordinary forest (except in mountain-adjacent forest). Instead, the following applies: General requirements for adaptation and limitation (Chapter 7, Section 10, Swedish Forest Agency regulations): The size and layout of clearcuts shall be adapted to the natural and cultural environment. A limitation of clearcut sizes shall be sought. General advice to the paragraph: Adapt to surrounding forest, soil properties, hydrology, terrain, recreation etc. Smaller clearcuts should be sought on fine-grained soils, steep slopes or wet/moist ground. Between two larger clearcuts there should be forest constituting at least one management unit or a larger unproductive area. A new clearcut should not be established until the previous one has left the seedling forest stage. **Retention of dead wood:** Here the requirements are clear and aim to increase the amount of dead wood for biodiversity, while also protecting against harmful insects. Requirement to retain dead trees (Chapter 7, Section 8, Swedish Forest Agency regulations): At all felling operations, for the sake of flora and fauna, cultural environment and landscape, bushes and individual trees, tree groups, and dead trees shall be retained. General advice gives examples of what should be retained: older (>1 year) windthrown trees, high stumps, snags, older deciduous trees (oak, beech, aspen etc.), unusual trees, genetically remarkable trees, trees with fire scars, biologically valuable trees etc. Priority (Chapter 7, Section 9): Where there are large deciduous trees, unusual tree species, very old trees, dying and dead trees, hollow trees, nest trees and trees that can develop into nest trees, and culturally influenced trees, such trees shall primarily be retained. **Limitation for fresh raw conifer wood** (Chapter 6, Section 10 of the regulations – protection against harmful insects): When more than 5 m³sk of raw conifer timber (fresh stem wood suitable as breeding material) has been damaged/felled within one hectare, the volume exceeding 5 m³sk shall be rendered unsuitable as breeding material (e.g. debarked, chipped, removed or treated) before certain time limits. **Good forestry practice:** The detailed requirements on clearcut size and clearcut design as well as retention of dead wood that are imposed on forestry in forest management standards for certified forest managers (FSC/PEFC) often serve as a guideline and guidance also for non-certified forest managers. Nearly 70% of Swedish forests are FSC/PEFC-certified. **Sources:** Forestry Act (1979:429) Swedish Forest Agency regulations (primarily SKSFS 2011:7 with updates). NOTE: Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around

	grazing areas are included in the Supply Base.
Risk Rating justification	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2023 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating	Specified Risk

Latvia **whole country**	**Indicator**
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measuers", indicator 2.1.3.
Risk Rating justification	Forest land risk rating is used. See the justification under Estonia p 1.1.1.
Risk Rating	Specified Risk

Estonia **-**	**Indicator**
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measures", indicator 2.1.3

Risk Rating justification	Forest land risk rating is used. See the justification under 1.1.1.
Risk Rating	Specified Risk

Latvia whole country	**Indicator**
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities.

	VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Possible decision on exemption from regulations concerning protected areas. - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	Regeneration felling may not be carried out before the forest has reached a certain age, the so-called minimum final felling age. For stands dominated by conifers, the minimum age varies between 45 and 100 years, depending on the productive capacity of the soil. Beech may be felled for regeneration at 80 years at the earliest and oak at 90 years. Stands with at least half of the timber stock consisting of birch, aspen or alder may be felled at 35 years of age. On farms larger than 50 hectares, the forest that can be harvested for regeneration must be rationed. On farms with up to 100 hectares, the area of bare land and forest less than 20 years old may not exceed 50 hectares. On farming units larger than 100 hectares, a maximum of half of the forest land may consist of bare land and forest that is less than 20 years old. For farming units larger than 1,000 hectares, additional rules apply. Most wetland areas are nonproductive forest lands where forestry is prohibited. There is systematic planning of formal (legal) forest protection in Sweden through the establishment of national parks, nature reserves, habitat protection, Natura 2000-areas and nature conservation agreements. Whereas national parks only may be established on state land, nature reserves, habitat protection, Natura 2000-areas or nature conservation agreements can be established on forest land that continues to be privately owned. A natural conservation agreement is a civil contract between the state and a forest owner through which the latter undertakes to limit its forestry or make specific conservation measures on specific forest land. Terms and limitation of land use within the national parks, nature reserves, Natura 2000 areas and land subject to habitat protection are conveyed to the landowners. Timber harvesting in such area may not be conducted without a permit – a procedure that is initiated after a Timber Harvesting Notification is submitted. According to the Swedish national regulation on protection of species (2007:845), it is illegal to deliberately or through negligence kill or disturb animals of specific species, destroy their breeding or resting habitat without a decision of exemption from the County Administrative Board. Likewise, it is illegal to deliberately or through negligence destroy/harm plants or parts of plants of specific species without a decision of exemption from the County Administrative Board.

	According to the Swedish Forestry Agency's Regulation SKSFS 2011:7, Chapter 7 Section 17, harm to sensitive biotopes due to forestry activities should be avoided or limited. The Swedish Forestry Agency has also through a general advice described biotope types that the authority holds for sensitive. Harming such biotopes during forestry activities are however not subject to any legal sanctions without a prior injunction from the Swedish Forestry Agency aimed towards a specific landowner stating that a specific area/specific trees/specific habitat must not be harmed by forestry activities. The Species Protection Ordinance (20027:845) has recently been subject to stricter interpretation due to several guiding court rulings, influenced by Sweden's obligation to comply with EU Directives: Birds Directive and the Habitats Directive. The Ordinance addresses landowners and operators o investigate and implement necessary preventive measures to protect species. Also, the stricter interpretation has led to an increase of species protection cases that the SFA must manage.
Risk Rating	Low Risk

Sweden central part	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Possible decision on exemption from regulations concerning protected areas. - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports

	- Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	The Swedish Environmental Code is the main legal framework governing the requirements related to biodiversity conservation, protected sites and the protection of endemic, rare, threatened or endangered species and their habitats. It mandates that anyone conducting or intending to conduct an activity must acquire the necessary knowledge to protect the environment from harm. Moreover, they must take necessary precautions, implement safeguards, and follow limitations to prevent, hinder or counteract potential harm or inconvenience to health or the environment. This Code also includes a consultation obligation for measures that may significantly change the natural environment. Protected sites are safeguarded by specific regulations under the Code, which prohibit activities that could damage the ecological or cultural values of these areas. Regarding species protection, the Environmental Code is complemented by the Species Protection Ordinance (2007:845), which imposes specific requirements on forestry activities to safeguard protected species and their habitats. Forestry measures must avoid disturbing or damaging species listed as protected under the Ordinance. This includes ensuring that logging and other activities do not disrupt breeding sites, nests or essential habitats for the survival of these species. Any actions that may impact protected species may require additional permits or adjustment to planned forestry activities to comply with conservation requirements. HCV3 as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests where forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases.
Risk Rating	Low Risk

Latvia whole country	Indicator
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	Indicator
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	Indicator
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the

	Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Possible decision on exemption from regulations concerning protected areas. - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	Soil damage in forestry results mainly from forest machinery, leading to issues like soil compaction and rutting. The Swedish Forestry Act and the Environmental Code mandate that landowners prevent serious soil damage from the operation of forestry machinery. The forest sector in Sweden has worked to minimise the occurrence of such damage. Shared environmental guidelines have been collaboratively developed by industry stakeholders to ensure responsible forest management. Among these guidelines there is a specific focus on minimizing soil impact from machinery operations.
Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**

2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Possible decision on exemption from regulations concerning protected areas. - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. This national legislation, the Swedish Forestry Act aims at promoting high long term wood production as well as environmental protection during forestry activities. Compliance with legal requirements for management activities and related operational requirements is generally high within the Swedish forestry sector, which has long operated under the principle of freedom with responsibility, meaning that the Forestry Act contains relatively few prescriptive or mandatory rules, allowing forest owners a degree of autonomy in their management practices, while expecting them as well to safeguard environmental values. In Sweden it is common practice to remove residues after felling operations in all forests, either to produce biomass feedstock or for firewood. There are currently no reports or other types of evidence indicating that the process of residue removal from forest stands or protected open habitats causes harm to the ecosystems.

Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Swedish Environmental Agency's Regulation NFS 2003:24 on protection against pollution of ground and water from flammable liquids, Chapter 1, 4, 5, 8, 9, 10: http://www.naturvardsverket.se/Documents/foreskrifter/nfs2003/nfs2003_24k.pdf
Risk Rating justification	In Sweden, among other protected areas, there are clearly identified Water Protection Areas. Water Protection Areas (Vattenskyddsområden) are areas

	of great importance for protecting ground or surface water supply. Identified and managed by county or municipality administrative boards. Well managed at a local level with strict regulation of forestry activities that can impact water, e.g. ditching and reforestation. Ground water is an important supply of water in Sweden. Studies indicate that there is little impact on ground water quality from forestry operations, and the large surplus of precipitation over evaporation ensures that aquifers are adequately recharged regardless of land use. Surface waters are more exposed, and forestry operations, particularly clear-felling, drainage and soil scarification may potentially cause negative impacts such as turbidity, siltation and eutrophication. Roads built across streams and river crossings by machinery may also disturb water flow and block aquatic connectivity, while use of pesticides, otherwise a potential threat to water quality, is negligible in Swedish forestry. Potential threats to water quality and quantity are regulated by legislative means. Vattenskyddsområden are well managed at a local level with strict regulation of forestry activities that can impact water, e.g. ditching and reforestation.
Risk Rating	Low Risk

Sweden central part	**Indicator**
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	REGULATION (EU) 2016 / 1628 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL – of 14 September 2016 – on requirements relating to Gaseous and particulate pollutant emission limits and type-approval for internal combustion engines for non-road mobile machinery, amending Regulations (EU) No 1024 / 2012 and (EU) No 167 / 2013, and amending and repealing Directive 97 / 68 / EC (europa.eu).
Risk Rating justification	There is no indication of adverse effects on air emissions and quality of any relevance from forest management activities in Sweden. All new forest equipment is subject to the 'EU Regulation 2016/1628 on requirements relating to gaseous and particulate pollutant emission limits and type approval for internal combustion engines for non-road mobile machinery'. This regulation includes tractors and other types of machinery typically used in forestry operations. Furthermore, forestry operations are typically carried out in areas some distance from towns and cities. There is no significant use of burning practices in a Swedish forestry context. Air emissions from forestry operations connected to feedstock sourcing comply with applicable legislation. There is no evidence of significant emissions from such operations

Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Regulation on Pesticides (2014:425), Chapter 2 -Section 18, 19, 21, 41, 42, 45, 33, 34, 35, 51, 52, 56, 58, 62; - Swedish Environmental Protection Agency's Regulation SNFS 1997:2 on use of chemical pesticides. Section 11, 12, 14, 16; - Swedish Chemicals Agency's Regulation KIFS 2008:3 on pesticides, appendix 3;

	MEANS OF VERIFICATION: - Sweden's National Action Plan for the sustainable use of plant protection products for the period 2023–2027; - Swedish Chemicals Agency.
Risk Rating justification	To sell or use a plant protection product in Sweden the product needs to be authorised by the Swedish Chemicals Agency. A product can only be authorised if it has no unacceptable effects on human health or the environment. In Sweden an authorised product is placed in an authorisation class which shows who is permitted to use the product and which knowledge that is required. An annual fee to cover the duration of the period of authorisation is charged to whom receives authorizations to use pesticides. Use of pesticides, is negligible in Swedish forestry.
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities.

Risk Rating justification	Waste disposal in Swedish forests and from forestry operations is minimal and so is its impact. There is legal regulation on waste management in Sweden. Local authorities are responsible for the management of waste. There is no report that wastes generated by forest management activities or other forest owner mandated activities connected to feedstock sourcing are disposed of indiscriminately
Risk Rating	Low Risk

Estonia **-**	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	MEANS OF VERIFICATION: - Forest volume and age data: SLU, the National Forest Inventory;
Risk Rating justification	A 2024 article from the Department of Forest Ecology and Management of Swedish University of Agricultural Sciences indicates that following an almost century-long increase, forest growth in Sweden has decreased during the last decade (since around 2014), being climate-related drought the most likely cause. However,in Sweden the forest grows by an average of 120 million cubic meters per year. About 90 million cubic metres of forest is harvested every year. Out of Sweden's total forest acreage, roughly one per cent per year is harvested, and for each tree that is felled, 2-3 new trees are planted
Risk Rating	Low Risk

Estonia -	Indicator
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	Indicator
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	Indicator
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities.

	VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	According to the Forestry Act, forest harvesting must always be followed by forest regeneration to a level that maintains the productive capacity of the forest land. Requirements exist for the time frame when the regeneration must be done, density of new forest, etc. There are strict requirements for forest regeneration after harvesting which are controlled by the SFA. The supervision in the field for detection of violations on regeneration's requirements does represent a significant percentage of the average number of annual harvesting sites in the country (approximately 10 % based on the number of annual field inspections). The relatively low percentage of such cases and the fact that the sites to be inspected are not selected randomly but with reference to risk, does lead to the conclusion that the risk of violation of regeneration requirements is low.
Risk Rating	Low Risk

Latvia whole country	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Swedish Board of Agriculture's regulation (SJVFS 1995:94) on protective measures against spreading of pests, Section 9-15: https://www.jordbruksverket.se/download/18.7caa00cc126738ac4e880002721/1265302247516/2010-003.pdf - Sweden's Forestry Act; VERIFICATION MEANS: - SFA (Swedish Forest Agency). Skogsstyrelsens Klimatpolicy; - IPCC. Climate Change 2014: Impacts, Adaptation, and Vulnerability;

	- Eurostat. Forestry in the EU and in the World. A Statistical Portrait; European Commission: Brussels, Belgium.
Risk Rating justification	Fires are part of the natural dynamics in most Swedish biomes, but they are normally effectively controlled, and the problem from a biodiversity perspective is rather the low incidence of fire compared to natural conditions. Regarding storm felling and forest fires, there are management methods available. Fire breaks are not considered relevant in the Swedish context. With regard to pests, pathogens and invasive species, higher temperatures and altered rainfall patterns in a potential future climate may affect certain species, resulting in increased damage to the forest. The most damaging pathogens in Sweden are the root rot fungi *Heterobasidion* causing decay in primarily Norway spruce, which exerts considerable economic impact on forestry. Increasing temperatures have not only been projected to increase the activity of Heterobasidion spp., but milder winters would also increase the length of the period the fungi are able to spread and infect new stands. As new infections occur through the surface of newly-cut stumps, prevention through stump treatment will likely be increasingly important in the future. One way to limit rot infection and development in already-infected stands is to manage forest with a fewer number of thinnings and shorter rotation periods. In addition, there is also additional risk of damage from new pests and pathogens in Sweden, introduced from other parts of the world through trade and imports. It is likely that new species will establish more easily, if climate conditions become warmer and more favorable for species common in warmer climates. Another source of concern on the insect side is the risk of beetle damage: while the mountain pine beetle that has caused enormous damage in Canada does not exist in Sweden, the spruce bark beetle, *Ips typographus*,has been an increasing concern following large storms. Among other obligations Sweden's Forestry Act contains a requirement to prevent outbreaks of pests.
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**

2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Swedish Environmental Code (1998:808), chapter 13 section 8 (an investigation shall be carried out prior to the contained use and deliberate release of genetically modified organisms); - Regulation on deliberate release of genetically modified organisms in the environment (2002:1086), chapter 2 section 17 (obligation to report deliberate release); - Regulation on deliberate release of genetically modified organisms in the environment (2002:1086), chapter 3 (requirement regarding application for permit and reporting new circumstances etc.); - Regulation on deliberate release of genetically modified organisms in the environment (2002:1086), chapter 4 (requirements on labelling, registration and information to the public); - Regulation on contained use of genetically modified organisms (2000:271), section 15 (obligation to notify the supervising authority about contained use of genetically modified organisms); - Regulation on contained use of genetically modified organisms (2000:271), section 7-14 (obligation to assess risks and required protective measures).

Risk Rating justification	There is no ban on commercial use of GMO trees, but Swedish law puts Specific requirements on the use of genetically modified organisms (GMO) including genetically modified tree species. The deliberate release, i.e. any intentional introduction of genetically modified organisms into the environment without containment, requires a permit from the appointed authority. Basically such deliberate release may only be carried out through field experiments, since it is not legal to put genetically modified organisms on the market with a permit covering deliberate release. According to Swedish law, licensing as well as supervising authority for application and notification concerning timber producing tree species is the Swedish Forest Agency. However, in practice the Swedish Board of Agriculture handles and decides on such applications and is responsible for supervision. According to information from the Swedish Board of Agriculture each authorized field experiment with genetically modified tree species are visited annually for supervision. Contained use of GMO, i.e. use for which specific containment measures are used to limit contact with the general population and the environment, is subject to a requirement to prior formal notification to the supervising authority. There is no known commercial use nor any scientific research aiming for commercial use of genetically modified trees in Sweden. There is low interest and activity concerning commercial use of GMO in the forestry sector and the supervision on the experimental use is active; therefore, risk for noncompliance is considered low.
Risk Rating	Low Risk

Sweden central part	**Indicator**
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	Renewable Energy Directive (2018/2001/EU); - Parties to the Paris Agreement. - SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF.
Risk Rating justification	Sweden has ratified the Paris Climate Agreement and has submitted a

	Nationally Determined Contribution (NDC) as an EU member state to the UNFCCC covering carbon emissions and removals from land use, land use change and forestry (LULUCF). The NDC was submitted by Germany and European Commission on behalf of European Union and its Member States. Risk assessment published by SURE, LULUCF section (29(7)) valid for all EU: In the European NDC, with regard to the accounting of agriculture, forestry and other land uses, a comprehensive accounting framework, activity-based or land-based approach, is mentioned for emissions and degradation by land use, land use change and forestry. Reference is further made to LULUCF Decision 529/2013/EU, which includes the following aspects and refers to the following principles: • Afforestation, reafforestation • Deforestation • Forestry • Arable farm management • Pastureland management • Or equivalence-based accounting with • UNFCCC reporting categories • Other categories/activities chosen by the EU • And its Member States as parties to the Kyoto Protocol and the Doha amendment.
Risk Rating	Low Risk

Estonia -	**Indicator**
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia	**Indicator**

whole country	
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	- The Swedish National Forest Inventory; - Swedish Forest Agency; - Swedish Forest Industries Federation.
Risk Rating justification	Over 70 percent of Sweden's surface is covered by forest, which makes us Europe's second most forested country after Finland. Of 41 million hectares, approximately 28 million hectares in Sweden are counted as forest land. The forest makes a positive contribution to the challenges of climate change. As trees grow, they capture and store carbon in a process known as sequestration. The Swedish Forest grows by an average of 120 million cubic metres each year, which equates to a carbon sequestration rate of over 140 million tonnes per year. Sweden's territorial emissions of greenhouse gases (emissions that occur within Sweden's borders) stood at 44,4 million tonnes of carbon dioxide equivalents in 2023. The effect of the forest is often summed up as "capturing, storing and replacing". Trees capture carbon dioxide as they grow. When they reach old age and the growth rate slows, so does this capacity for carbon sequestration. Using the forest as raw material instead of oil keeps more carbon in the ground. In the last 100 years, active

	forestry has ensured that the amount of forest has doubled in Sweden. Harvests are always lower than the growth in forests. The figures refer to productive forest land
Risk Rating	Low Risk

Estonia **-**	**Indicator**
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia **-**	**Indicator**
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**

3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling. - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2023 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	According to the Forestry Act, forest harvesting must always be followed by forest regeneration to a level that maintains the productive capacity of the forest land. Requirements exist for the time frame when the regeneration must be done, density of new forest, etc. There are strict requirements for forest regeneration after harvesting which are controlled by the SFA. The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. According to the definition agreed at the Earth Summit in Rio de Janeiro, Brazil, in 1992, Swedish forestry is sustainable in the long term. The three dimensions of economic, social and biological sustainability were declared the cornerstones of sustainable forestry. Swedish forestry has long led the way in terms of economic and social sustainability. Almost 70 percent of Sweden’s land area is covered in forest, and that figure has remained stable for a long time. Sweden’s total land area covers 40.8 million hectares, while Swedish forest comprises 22.5 million hectares of productive forest land. Growth is greater than the amount felled, and has been for the entire 20th century onwards. Annual growth stands at around 120 million cubic metres growing stock, solid over bark (m3sk), and each year around 90 million m3sk

	of that growth is harvested. The amount of forest in Sweden is constantly growing year by year, with the total volume of wood amounting to over 3 billion m3sk. In less than 100 years, Sweden's forest assets have doubled. In Sweden harvested forest must be regenerated either through planned planting or by leaving trees that naturally produce seeds and new seedlings, known as natural regeneration. In addition to forest-related legislation, there are also voluntary international forest certification schemes, under which sustainable forestry is verified through third-party certification. The two schemes that operate in Sweden are FSC and PEFC. Almost 70 percent of Sweden's productive forest land is certified under these certification schemes. It is concluded that in Sweden harvesting maintains or improves the long-term production capacity of the forest and therefore the risk is identified as low and mitigation measures not applicable.
Risk Rating	Low Risk

Latvia whole country	**Indicator**
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are

	the legal and enforcement authorities. VERIFICATION MEANS: – European Commission. (2019). The European Green Deal. Brussels, 11.12.2019. – European Commission. (2020). EU Biodiversity Strategy for 2030: “Bringing nature back into our lives”. Brussels, 20.5.2020. - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	The EU (e.g. RED III) considers high carbon stocks to be in wetlands, peatlands and forests (EU REDIIi, EU Glossary Item: “Land with high carbon stock”). In the context of forest ecosystems, mature and old-growth forests have the highest carbon stocks, and are also important for biodiversity, especially those with a higher degree of naturalness. However, high carbon stock has been observed to be independent of the degree of naturalness and the maximum live carbon stock can be reached at earlier stages than the old-growth stage although structural complexity does play into the maintenance of high carbon storage. The European Green Deal (European Commission, 2019) and the EU Biodiversity Strategy for 2030 (European Commission, 2020) emphasise the need to protect the remaining primary and old-growth forests that store large carbon amounts. Additionally, they address the need to increase the quantity, quality, and resilience of European forests overall. Wetlands and natural peatland ecosystems classified as non-forest mires are outside the scope of this indicator but mature (including secondary forests) and old-growth forests and wetland forests are.
Risk Rating	Low Risk

Estonia -	**Indicator**
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	Same risk mitigation activities apply as described in SBR section 3 "Risk management measures", indicator 3.2.3.
Risk Rating justification	Forest land risk rating is used. See the justification under 1.1.1.
Risk Rating	Specified Risk

Latvia whole country	Indicator
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	The risk is mitigated by applying the same risk management measures as for forest material, as described in SBR section 3 "Risk management measures", indicator 3.2.3.
Risk Rating justification	Forest land risk rating is used. See the justification under Estonia p 1.1.1.
Risk Rating	Specified Risk

Sweden central part	Indicator
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; the Sami Parliament (Sametinget); Ministry for Rural Affairs. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local

	municipality, companies and private individuals. This national legislation, the Swedish Forestry Act aims at promoting high long term wood production as well as environmental protection during forestry activities. Sweden is one of world's largest exporter of pulp, paper and sawn timber. Approx. 80% of the products are exported. About 2 out of 3 wood-based products manufactured in Sweden are sold within the EU. 70% of Sweden is forest land. 3 % of Sweden's land is developed. 75% of the forest land is in active use. 1% of the forest resource is felled annually. Each tree that is harvested is replaced with 2-3 new plants. Approx. 400 million seedlings are planted annually in the Swedish forest. The supply of timber in the Swedish forest has doubled since the 1920s. 96% of the heating energy used by the forest industry is bioenergy. Forest industry electricity consumption: 18 TWh per year – just over 14% of Sweden's total electricity consumption. Several forest industry companies are large electricity producers. The forest industry is self-sufficient in renewable electricity up to 50%. The forest industry is Sweden's largest producer of bioenergy. The Swedish legislative framework concerning biofuels is based on the European Directive 2009/28/EC on the promotion of the use of energy from renewable sources, also known as the RED, and is aimed at suppliers and users of biofuels. The act was updated on 1 July 2021 to include the changes in RED-II (2018/2001), and another update 2023 into **RED III** (EU 2023/2413) since RED II then the use of biomass fuels (solid and gaseous biofuels) is included in the framework. Sweden has chosen to have a national system of sustainability decisions (Hållbarhetsbesked in Swedish), in which the actors that use biofuels to produce heat, cold and/or electricity, and the actors that deliver biofuels for vehicles must ensure the sustainability of the fuels that they produce/use. The actors implement a control system, which needs to have checks in place so that the sustainability criteria are followed. An external auditor ensures the control system is functional. The actor notifies the Swedish Energy Agency (SEA) that they are in need of a sustainability decision. The SEA then reviews the application and grants a sustainability decision if the control system is deemed fit for purpose. Actors are also allowed to adhere to voluntary schemes that the EU has recognized. In that case, the actor does not need as comprehensive control system for the fuels that are covered by the voluntary scheme. The actors that are required to have a sustainability decision must report their use of biofuels to the SEA every year. The report contains information about the used biofuel/bioliquids/biomass fuels

	considering amount, raw material, origin, greenhouse gas emissions and more. This data is reported to the EU and is used in Sweden's official statistics. Timber prices have been historically consistently higher than biomass prices and the market alone is currently enough to ensure the cascading use of wood.
Risk Rating	Low Risk

Estonia -	**Indicator**
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Constitution of Sweden, Chapter 2 section 1 (freedom of expression, freedom of assembly, freedom to demonstrate, freedom of association: https://www.notisum.se/rnp/sls/lag/19740152.htm - Employment Protection Act (1982:80): https://www.notisum.se/rnp/sls/lag/19820080.htm - Working Hour Act (1982:673): https://www.notisum.se/rnp/sls/lag/19820673.htm - Aliens Act (2005:716), Chapter 2 Section 7, 8c, Chapter 3a, Chapter 6: https://www.notisum.se/rnp/sls/lag/20050716.htm

	- Social Insurance Act (2000:980), Chapter 2: https://www.notisum.se/rnp/sls/lag/20000980.htm - Workers Safety Act (1977:1160): https://www.notisum.se/rnp/sls/lag/19771160.htm - Swedish Work Environmental Authority's Regulation (AFS 2012:1) on Chain saws and Clearing saws, Section 17-18: hhttps://www.av.se/dokument/afs/afs2012_01.pdf - Penal Code (1962:700), Chapter 4 Section 1a, Chapter 16 Section 9: https://www.notisum.se/rnp/sls/lag/19620700.htm - Employment (Co-determination in the Workplace) Act (1976:580), Section 7-8: https://www.notisum.se/rnp/sls/lag/19760580.htm
Risk Rating justification	Thinnings and final fellings are mainly performed by Swedish entrepreneurs with permanently employed Swedish personnel. Silviculture (planting, etc.) is on the other hand, performed by domestic or foreign entrepreneurs who often engage foreign workers for limited periods. Most Swedish workplaces are part of a collective agreement between unions and employers that regulates wages and working conditions, including health and accident insurance. Collective agreements guarantee that the same rules apply to everyone and establish the minimum acceptable terms of employment in that sector – though employers are free to offer better terms. The worker's rights for Swedish personnel are usually well respected, but problems occur from time to time with workers from other countries. These problems cannot be neglected from a Swedish perspective but in an international comparison the problems are not significant. Sweden ranks high on the worldwide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Estonia **-**	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	N/A

Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	Human Rights Watch: http://www.hrw.org/ - Workers Safety Act (1977:1160) - Workers Safety Regulation (1977:1166) - Working Hour Act (1982:673) - Employment (Co-determination in the Workplace) Act (1976:580)
Risk Rating justification	Sweden is not mentioned as a country that produced timber with forced labour. The worker's rights for Swedish personnel are usually well respected. Forest work is today mostly carried out by self-employed people and entrepreneurs with own personnel. The rights of the personnel are primarily regulated via collective agreements and to some extent via legislation. Thinning and final felling are mainly performed by Swedish entrepreneurs with permanently employed Swedish personnel. Silviculture (planting, clearing, etc.) is on the other hand performed by domestic or foreign entrepreneurs who often engage foreign workers for limited periods. Conclusion: Forced labour does not occur and worker's rights are well respected.
Risk Rating	Low Risk

Estonia -	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	Indicator
4.1.3	Child labour shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
4.1.3	Child labour shall not be used.
Supply Base Verifiers	Human Rights Watch: http://www.hrw.org/ - ILO Helpdesk for Business on International Labour Standards: https://www.ilo.org/empent/areas/business-helpdesk/lang--en/index.htm - Office of the United Nations High Commissioner for Human Rights (OHCHR), Committee on Rights of the Child: https://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx - ILO Child Labour Country Dashboard: http://www.ilo.org/ipec/Regionsandcountries/lang--en/index.htm - Global March Against Child Labour: https://www.globalmarch.org/ - https://www.gsfacket.se - https://www.unicef.org/crc/
Risk Rating justification	Sweden has ratified the UN Convention on the Rights of the Child in 1990. Child labour is not considered to occur in Sweden. Sweden has compulsory school attendance and free schooling for all children. It does however occur that children are involved in light work in family companies during spare time: and that children are working during the summer breaks or as short time interns as part of the public school. These types of short-term light work are considered “Child work” and shall not be confused with Child labour in its real sense. Forest work is today mostly carried out by self-employed people and entrepreneurs with own personnel. The rights of the personnel are primarily regulated via collective agreements and to some extent via legislation. Thinning and final felling are mainly performed by Swedish entrepreneurs with permanently employed Swedish personnel. Silviculture (planting, clearing, etc.) is on the other hand performed by domestic or foreign entrepreneurs who often engage foreign workers for limited periods. Child labour does not occur in Sweden
Risk Rating	Low Risk

Latvia whole country	Indicator

4.1.3	Child labour shall not be used.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	Committee on the Elimination of Discrimination against Women: https://www.ohchr.org/en/hrbodies/cedaw/pages/cedawindex.aspx - UN Committee on the Elimination of Racial Discrimination; - Anti-Discrimination Act; - ECRI (European Commision against Racism and Intolerance) rapport om Sverige; UN Human Rights Council; Report of the Special Rapporteur on the rights of indigenous peoples (Sami peoples).
Risk Rating justification	Sweden ratified all the 8 Fundamental ILO Conventions. The status on the ILO website for all 8 Conventions is 'in force'. In Sweden there is evidence confirming absence of discrimination in respect of employment and/or occupation, and/or gender. Applicable legislation for Sweden covers the key principles recognized in the ILO Fundamental Principles and Rights at work (which are recognized as: freedom of association and right to collective bargaining; elimination of forced and compulsory labour; eliminations of discrimination in respect of employment and occupation; and effective abolition of child labour). There is no evidence of violation of the ILO Convention 169 on Indigenous and Tribal Peoples taking place in the forest areas in Sweden. Sweden is amongst the countries with the smallest gender pay gap in general and in manufacturing. Several EU Member States have introduced legislation prohibiting genetic discrimination (Denmark, Finland, France and Sweden). About a dozen references are made to Sweden as a positive example

Risk Rating	Low Risk

Latvia whole country	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	**Indicator**
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	APPLICABLE LEGISLATION: - Employment Protection Act (1982:80): https://www.notisum.se/rnp/sls/lag/19820080.htm - Working Hour Act (1982:673): https://www.notisum.se/rnp/sls/lag/19820673.htm - Aliens Act (2005:716), Chapter 2 Section 7, 8c, Chapter 3a, Chapter 6: https://www.notisum.se/rnp/sls/lag/20050716.htm - Social Insurance Act (2000:980), Chapter 2: https://www.notisum.se/rnp/sls/lag/20000980.htm - Workers Safety Act (1977:1160): https://www.notisum.se/rnp/sls/lag/19771160.htm - Swedish Work Environmental Authority's Regulation (AFS 2012:1) on Chain saws and Clearing saws, Section 17-18: hhttps://www.av.se/dokument/afs/afs2012_01.pdf - Penal Code (1962:700), Chapter 4 Section 1a, Chapter 16 Section 9: https://www.notisum.se/rnp/sls/lag/19620700.htm - Employment (Co-determination in the Workplace) Act (1976:580), Section 7-8: https://www.notisum.se/rnp/sls/lag/19760580.htm

Risk Rating justification	Most Swedish workplaces are part of a collective agreement between unions and employers that regulates wages and working conditions, including health and accident insurance. Collective agreements guarantee that the same rules apply to everyone and establish the minimum acceptable terms of employment in that sector – though employers are free to offer better terms. The worker's rights for Swedish personnel are usually well respected. Sweden ranks high on the worldwide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Estonia -	**Indicator**
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Employment Protection Act (1982:80): https://www.notisum.se/rnp/sls/lag/19820080.htm - Working Hour Act (1982:673): https://www.notisum.se/rnp/sls/lag/19820673.htm - Aliens Act (2005:716), Chapter 2 Section 7, 8c, Chapter 3a, Chapter 6: https://www.notisum.se/rnp/sls/lag/20050716.htm - Social Insurance Act (2000:980), Chapter 2: https://www.notisum.se/rnp/sls/lag/20000980.htm - Workers Safety Act (1977:1160): https://www.notisum.se/rnp/sls/lag/19771160.htm - Swedish Work Environmental Authority's Regulation (AFS 2012:1) on Chain saws and Clearing saws, Section 17-18: hhttps://www.av.se/dokument/afs/afs2012_01.pdf - Penal Code (1962:700), Chapter 4 Section 1a, Chapter 16 Section 9: https://www.notisum.se/rnp/sls/lag/19620700.htm - Employment (Co-determination in the Workplace) Act (1976:580), Section 7-8: https://www.notisum.se/rnp/sls/lag/19760580.htm

Risk Rating justification	Most Swedish workplaces are part of a collective agreement between unions and employers that regulates wages and working conditions, including health and accident insurance. Collective agreements guarantee that the same rules apply to everyone and establish the minimum acceptable terms of employment in that sector – though employers are free to offer better terms. The worker's rights for Swedish personnel are usually well respected. Sweden ranks high on the worldwide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Estonia -	**Indicator**
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation

Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	APPLICABLE LEGISLATION: - Swedish Work Environmental Authority's Regulation (AFS 2008:13) Signs and Signals: https://www.av.se/dokument/afs/afs2008_13.pdf - Swedish Work Environmental Authority's Regulation (AFS 2008:3) Machinery: https://www.av.se/dokument/afs/afs2008_03.pdf - Swedish Work Environmental Authority's Regulation (AFS 2007:5) Pregnant and nursing workers: https://www.av.se/dokument/afs/afs2007_05.pdf - Swedish Work Environmental Authority's Regulation (AFS 2006:4) Use of Work Equipment: https://www.av.se/dokument/afs/afs2006_04.pdf - Swedish Work Environmental Authority's Regulation (AFS 2005:16) Noise: https://www.av.se/dokument/afs/afs2005_16.pdf - Swedish Work Environmental Authority's Regulation (AFS 2005:15) Vibrations: https://www.av.se/dokument/afs/afs2005_15.pdf - Swedish Work Environmental Authority's Regulation (AFS 2005:6) Occupational medical supervision: http://www.av.se/dokument/afs/afs2005_06.pdf - Swedish Work Environmental Authority's Regulation (AFS 2001:3) Use of Personal Protective Equipment: http://www.av.se/dokument/afs/afs2001_03.pdf Legal Authority: Swedish Work Environment Authority (Arbetsmiljöverket) Legally required documents or records: - Documentation showing that employees working with chain saw have passed theoretical and practical tests according to Swedish Work Environmental Authority's Regulation (AFS 2012:1) Chain saws and Clearing saws; - Documentation from chemical risks assessment according to Swedish Work Environmental Authority's Regulation (AFS 2011:19); - Documentation from risks assessment concerning vibrations and noise which workers are exposed to according to Swedish Work Environmental Authority's Regulation AFS 2005:15 - AFS 2005:16; - Written information to workers on how to use personal protection equipment according to The Swedish Work Environmental Authority's Regulation AFS 2001:3; - Documentation on risk assessment according to the Swedish Work Environmental Authority's Regulation AFS 2001:1;

	- At companies' with 10 employees or more: documentation on the company's workers safety policy and the routines how to run the systematic work environment management according to the Swedish Work Environmental Authority's Regulation AFS 2001:1, as well as responsibilities for key personnel in relation to the systematic work environment management. - Written handling and protection instructions regarding use of pesticides according to the Swedish Work Environmental Authority's Regulation AFS 1998:6; - Safety data sheet according to Reach art 31 on pesticides used
Risk Rating justification	The legislation on workers' health and safety in Sweden includes a large number of detailed requirements, principally given in the extensive regulations from the Swedish Work Environment Authority. The main part of these requirements is not subject to any direct sanctions, such as fines or imprisonment, and is used as a reference to decide if a crime was committed by the employer in the case of an accident or an incident. Requirements without direct sanctions could also be used as reference when injunctions to employers to take specific measures are issued by the authority. The worker's rights for Swedish personnel are usually very well respected. Sweden ranks high on the worldwide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Sweden central part	**Indicator**
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	APPLICABLE LEGISLATION: - The Discrimination Act (2008:567); - Employment Protection Act (1982:80): https://www.notisum.se/rnp/sls/lag/19820080.htm - Aliens Act (2005:716), Chapter 2 Section 7, 8c, Chapter 3a, Chapter 6: https://www.notisum.se/rnp/sls/lag/20050716.htm - Social Insurance Act (2000:980), Chapter 2: https://www.notisum.se/rnp/sls/lag/20000980.htm - Workers Safety Act (1977:1160): https://www.notisum.se/rnp/sls/lag/19771160.htm - Swedish Work Environmental Authority's Regulation (AFS 2012:1) on Chain saws and Clearing saws, Section 17- 18: hhttps://www.av.se/dokument/afs/afs2012_01.pdf

	- Penal Code (1962:700), Chapter 4 Section 1a, Chapter 16 Section 9: ttps://www.notisum.se/rnp/sls/lag/19620700.htm - Employment (Co-determination in the Workplace) Act (1976:580), Section 7-8: https://www.notisum.se/rnp/sls/lag/19760580.htm
Risk Rating justification	The Swedish Discrimination Act regulates and prohibits discrimination in all aspects of employment, in line with ILO Fundamental Principles and Rights at Work. This law covers discrimination based on gender, gender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, and age. It applies to all stages and processes of employment, including hiring, remuneration, *access to training*, promotion, termination and retirement. The worker's rights for Swedish personnel are usually well respected. Sweden ranks high on the world wide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Latvia whole country	**Indicator**
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Employment Protection Act (1982:80): https://www.notisum.se/rnp/sls/lag/19820080.htm - Working Hour Act (1982:673): https://www.notisum.se/rnp/sls/lag/19820673.htm - Aliens Act (2005:716), Chapter 2 Section 7, 8c, Chapter 3a, Chapter 6: https://www.notisum.se/rnp/sls/lag/20050716.htm - Social Insurance Act (2000:980), Chapter 2: https://www.notisum.se/rnp/sls/lag/20000980.htm - Workers Safety Act (1977:1160): https://www.notisum.se/rnp/sls/lag/19771160.htm - Swedish Work Environmental Authority's Regulation (AFS 2012:1) on Chain saws and Clearing saws, Section 17- 18: hhttps://www.av.se/dokument/afs/afs2012_01.pdf - Penal Code (1962:700), Chapter 4 Section 1a, Chapter 16 Section 9: https://www.notisum.se/rnp/sls/lag/19620700.htm - Employment (Co-determination in the Workplace) Act (1976:580), Section 7-8: https://www.notisum.se/rnp/sls/lag/19760580.htm
Risk Rating justification	Most Swedish workplaces are part of a collective agreement between unions and employers that regulates wages and working conditions, including health and accident insurance. Collective agreements guarantee that the same rules apply to everyone and establish the minimum acceptable terms of employment in that sector – though employers are free to offer better terms. The worker's rights for Swedish personnel are usually well respected, but problems may occur from time to time with workers from other countries. These problems cannot be neglected from a Swedish perspective but in an international comparison the problems are not significant. Sweden ranks high on the worldwide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Estonia -	Indicator
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia whole country	Indicator
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Swedish Work Environmental Authority's Regulation (AFS 2008:13) Signs and Signals: https://www.av.se/dokument/afs/afs2008_13.pdf - Swedish Work Environmental Authority's Regulation (AFS 2008:3) Machinery: https://www.av.se/dokument/afs/afs2008_03.pdf - Swedish Work Environmental Authority's Regulation (AFS 2007:5) Pregnant and nursing workers: https://www.av.se/dokument/afs/afs2007_05.pdf - Swedish Work Environmental Authority's Regulation (AFS 2006:4) Use of Work Equipment: https://www.av.se/dokument/afs/afs2006_04.pdf - Swedish Work Environmental Authority's Regulation (AFS 2005:16) Noise: https://www.av.se/dokument/afs/afs2005_16.pdf - Swedish Work Environmental Authority's Regulation (AFS 2005:15) Vibrations: https://www.av.se/dokument/afs/afs2005_15.pdf - Swedish Work Environmental Authority's Regulation (AFS 2005:6) Occupational medical supervision: http://www.av.se/dokument/afs/afs2005_06.pdf - Swedish Work Environmental Authority's Regulation (AFS 2001:3) Use of Personal Protective Equipment: http://www.av.se/dokument/afs/afs2001_03.pdf Legal Authority: Swedish Work Environment Authority (Arbetsmiljöverket) Legally required documents or records: - Documentation showing that employees working with chain saw have passed theoretical and practical tests according to Swedish Work Environmental Authority's Regulation (AFS 2012:1) Chain saws and Clearing saws; - Documentation from chemical risks assessment according to Swedish Work Environmental Authority's Regulation (AFS 2011:19); - Documentation from risks assessment concerning vibrations and noise which workers are exposed to according to Swedish Work Environmental

	Authority's Regulation AFS 2005:15 - AFS 2005:16; - Written information to workers on how to use personal protection equipment according to The Swedish Work Environmental Authority's Regulation AFS 2001:3; - Documentation on risk assessment according to the Swedish Work Environmental Authority's Regulation AFS 2001:1; - At companies with 10 employees or more: documentation on the company's workers safety policy and the routines how to run the systematic work environment management according to the Swedish Work Environmental Authority's Regulation AFS 2001:1, as well as responsibilities for key personnel in relation to the systematic work environment management; - Written handling and protection instructions regarding use of pesticides according to the Swedish Work Environmental Authority's Regulation AFS 1998:6; - Safety data sheet according to Reach art 31 on pesticides used.
Risk Rating justification	The legislation on workers' health and safety in Sweden includes a large number of detailed requirements, principally given in the extensive regulations from the Swedish Work Environment Authority. The main part of these requirements is not subject to any direct sanctions, such as fines or imprisonment, and is used as a reference to decide if a crime was committed by the employer in the case of an accident or an incident. Requirements without direct sanctions could also be used as reference when injunctions to employers to take specific measures are issued by the authority. The worker's rights for Swedish personnel are usually well respected. Sweden ranks high on the worldwide governance Indicator of rule of law and control of corruption, with one of the highest scores in the world. Sweden has a Corruption Perception Index of 80/100 (2025), well above the threshold of 50.
Risk Rating	Low Risk

Estonia **-**	**Indicator**
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**

4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia **-**	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law on consultation in matters that concern the Sami people (2022:66) - The Reindeer Husbandry Act (1971:437) Section 15-25. Available at: http://www.notisum.se/rnp/sls/lag/19710437.htm - Swedish Forestry Act (1979:429), section 13b, 14, 16, 18a, 18b, 20, 31, 38a. Available at http://www.notisum.se/rnp/sls/lag/19790429.htm LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Sami Parliament are the legal and enforcement authorities. VERIFICATION MEANS: - Consultation to stakeholders. - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	The Sami people constitute the only ethnic group that has the status of indigenous people in the Swedish Constitution. The Sámi culture is intimately linked to the Sámi people's traditional reindeer husbandry. The sami reindeer herding areas for year around grazing are not included in the Supply Base.

Risk Rating	Low Risk

Sweden central part	Indicator
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; the Sami Parliament (Sametinget); Ministry for Rural Affairs. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	Mechanisation reduced forestry's need for labour, so the workforce decreased after 1950. At that time the total labour requirement corresponded to roughly 120,000 full-year jobs. Today, even though production has doubled since then, forest work has become more technologically advanced, including digitalisation, remote sensing, and machinery that is less damaging to the soil. This means that forest employees need to continuously update their qualifications and skills. Harvesting is mainly done by local machine contractors. Planting and pre-commercial thinning are still largely manual activities. According to Statistics Sweden's Labour Force Survey, in 2023 the number of employed persons was 80,900, included in Forestry and logging, Manufacture of wood and of products of wood, except furniture; and Manufacture of paper and paper products.

	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. This national legislation, the Swedish Forestry Act aims at promoting high long term wood production as well as environmental protection during forestry activities. Transparency International ranks Sweden as number 6/180 in the world in their latest report, 2023, with. Sweden's Corruption Perception Index at 80/100, high above of FSC's threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervising authorities.
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia **-**	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law on consultation in matters that concern the Sami people (2022:66) - The Reindeer Husbandry Act (1971:437) Section 15-25. Available at: http://www.notisum.se/rnp/sls/lag/19710437.htm - Swedish Forestry Act (1979:429), section 13b, 14, 16, 18a, 18b, 20, 31, 38a. Available at http://www.notisum.se/rnp/sls/lag/19790429.htm LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Sami Parliament are the legal and enforcement authorities.

Risk Rating justification	The Sami people constitute the only ethnic group that has the status of indigenous people in the Swedish Constitution. Sami areas are not included in the Supply Base
Risk Rating	Low Risk

Estonia -	**Indicator**
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden **central part**	**Indicator**
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Heritage Conservation Act (1988:950) - The Reindeer Husbandry Act (1971:437). Available at: http://www.notisum.se/rnp/sls/lag/19710437.htm - Swedish Forestry Act (1979:429). Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Sami Parliament are the legal and enforcement authorities. Cultural Reserves are defined by and protected under the Environmental Code and managed by the National Heritage Board. VERIFICATION MEANS:

	- Felling notification; - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	According to the Cultural Heritage Act, it is prohibited to disturb, remove, cover, or otherwise alter or damage an ancient monument without permission from relevant County Administrative Board. That includes a provision that requires forestry operations to consider cultural sites and encourages precautionary measures to prevent damage. HCV6 concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well-mapped and covered by management plans and legal protection. World heritage sites overlap mostly with National Parks and Nature Reserves. Their global recognition and support from UNESCO promote high standards for management and protection. Sami areas are not included in the Supply Base
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia **-**	**Indicator**
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	Indicator
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	Indicator
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf LEGISLATION ENFORCEMENT: Besides The Swedish Forest Agency, legality aspects are enforced by Lantmäteriet, the Swedish mapping, cadastral and land registration authority; the County Administrative Board (Länsstyrelsen); the Swedish Tax Authority (Skatteverket); the Swedish Police (Polismyndigheten); Swedish Board of Agriculture; the Sami Parliament (Sametinget); Ministry for Rural Affairs. VERIFICATION MEANS: - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. The Forestry Act is supervised and enforced by the Swedish Forest Agency. In addition to the Forestry Act the Swedish Forest Agency is also the authority

	responsible the enforcement for parts of the Environmental Act. The Forest Agency is responsible for supervision of the Forestry Act its own regulations and certain parts of the Environmental Code. The Forest Agency has about 1000 employees spread across the country at regional offices. A major proportion of the staff works at regional level at operational field units and maintains contact with forest owners. Transparency International ranks Sweden as number 8/180 in the world in their latest report, 2025, with. Sweden's Corruption Perception Index at 80/100, high above of FSC's threshold 50 for low risk. There are no indications of corruption within the Swedish forest sector or significant inefficiencies within the relevant supervising authorities. The Swedish interpretation of "illegal harvested timber" in the EU Timber Regulation, as given in the Law on Trade with Timber and Wood products (2014:1009), includes only activities not complying with legal requirements subject to direct sanctions such as fines or imprisonment in Swedish law.
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia **-**	**Indicator**
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Latvia **whole country**	**Indicator**
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	N/A
Risk Rating justification	N/A

Risk Rating	Low Risk

Sweden central part	**Indicator**
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	N/A
Risk Rating justification	N/A. (Indigenous / Sami people areas are not included in the Supply Base)
Risk Rating	Low Risk

Latvia whole country	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Estonia -	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Sweden central part	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Heritage Conservation Act (1988:950) - The Reindeer Husbandry Act (1971:437). Available at: http://www.notisum.se/rnp/sls/lag/19710437.htm - Swedish Forestry Act (1979:429). Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm LEGISLATION ENFORCEMENT: The Swedish Forest Agency, the County Administrative Board and the Sami Parliament are the legal and enforcement authorities. Cultural Reserves are defined by and protected under the Environmental Code and managed by the

	National Heritage Board. VERIFICATION MEANS: - Felling notification; - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE
Risk Rating justification	According to the Cultural Heritage Act, it is prohibited to disturb, remove, cover, or otherwise alter or damage an ancient monument without permission from relevant County Administrative Board. That includes a provision that requires forestry operations to consider cultural sites and encourages precautionary measures to prevent damage. HCV6 concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well-mapped and covered by management plans and legal protection. World heritage sites overlap mostly with National Parks and Nature Reserves. Their global recognition and support from UNESCO promote high standards for management and protection. Nevertheless, the latest assessment of the SFA on damage of cultural heritage sites indicates that approximately 10 % of known cultural sites, including ancient remains, were subject to damage or severe damage due to regeneration felling. Soil scarification was identified as the most frequent cause of such damage; other factors are logging residues and machinery tracks. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified during forestry planning and clearly specified in the compartment directives
Risk Rating	Specified Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Estonia
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Specific risk description:** Soil protection is also evaluated as low risk in SBP risk assessment. See p 2.2.3 in Revised Regional Risk Assessment for Estonia. Risk is related to: **a)**sourcing roots and stumps, **b)** sourcing material from primary forest and old growth forests and Harvesting on vulnerable soils is considered low risk. Estonia has got legislation regulation soil protection, Environmental inspectorate is controlling fulfillment of it and based on the available information the nr of violations is low. Soil protection is also evaluated as low risk in SBP risk assessment. See p 2.2.3 in Revised Regional Risk Assessment for Estonia. **Companies activities:** **a)** company does not use roots and stumps in their biomass production. It is not common practice to remove roots and stumps during forest management activities but if such material is offered then it is not accepted for biomass production. **b)** company does not source material from forests that could be defined as primary or old growth forest. In Estonia, the OGF and primary forests are expected to be found within Woodland Key habitats (WKHs), Natura 2000 sites and other protected forests, so same risk mitigation activities apply as mentioned in SBR for mitigation of risks related to indicators 2.1.1; 2.1.2; 2.1.3 of "SBP Revised Regional risk Assessment for Estonia v2.0".
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:*	

*(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Specific Risk description:** Risk is related of sourcing material from primary forest and old growth forests. **Companies activities:** ** ** Company does not source material from forests that could be defined as primary or old growth forest. In Estonia, the OGF and primary forests are expected to be found within Woodland Key habitats (WKHs), Natura 2000 sites and other protected forests, so same risk mitigation activities apply as mentioned in SBR for mitigation of risks related to indicators 2.1.1; 2.1.2; 2.1.3 of "SBP Revised Regional risk Assessment for Estonia v2.0".
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Specific Risk description:** Risk is related sourcing material from highly biodiverse forest, especially from WKHs and Natura 2000 forest habitats. **Companies Activities:** Same risk mitigation activities are used as mentioned in SBR for mitigation of risks related to indicators 2.1.1; 2.1.2; 2.1.3 of "SBP Revised Regional risk Assessment for Estonia v2.0".
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the*	

relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e) **heathland** - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Specific Risk description: ** Risk is related sourcing material from heathland. In Estonia there is Natura 2000 habitat 4030 – European dry heaths, that can be considered as heathland. ** ** **Companies Activities:** ** ** Before accepting material company verifies that material is not originating from heathland. Company will verify whether material is originating from. ** ** Additionally company can verify from EELIS layers.
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR

Level B management system at the level of the forest sourcing area	N/A
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Specific Risk description: ** Risk is related to sourcing biomass from undrained peatlands. **Companies Activities:** Company verifies each load (in forest stock and from databases) and makes sure that the material is not originating from peat mining areas, where woody biomass is removed in order to drain the area for peat mining.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.1 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	Sweden

Area	central part
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The largest part of the Swedish forest land is owned by private individuals. Individual private owners account for about 48 % and about 25 % is owned by private companies, 20 % of the state or state-owned companies and the reminding 7 % by other private or public entities. All forestry activity in Sweden is subject to the same legal requirements. Thus, the same legislation is applicable for forest land owned by state, local municipality, companies and private individuals. This national legislation, the Swedish Forestry Act aims at promoting high long term wood production as well as environmental protection during forestry activities. Productive forest land is defined as land that can produce no less than 1 m3 stem wood including bark annually and that is not used for any other purpose such as agriculture, buildings or infrastructure. The requirements of the Swedish Forestry Act are mainly focused at activities on productive forest land. However, the law also contains regulations with the purpose of protecting conservation values on non-productive forest land. The Forestry Act states that there is the obligation to regenerate forest on forest land, a ban to harvest trees under certain age, limitation of the extent of clear cuts and young forest within an estate and requirement to prevent outbreaks of pests. However, the law do not contain requirements on silviculture measures, such as precommercial or commercial thinning. The Forestry Act is supervised and enforced by the Swedish Forest Agency. In addition to the Forestry Act the Swedish Forest Agency is also the authority responsible the enforcement for parts of the Environmental Act. Most of the detailed requirements in regulations decided by the authorities such as the Swedish Forest Agency or the Swedish Work Environment Authority are not subject to direct sanctions such as fines or imprisonment. Such requirements are instead used as reference to issue specific injunctions to forest owners or buyers of harvesting rights. Final fellings on areas larger than 0,5 ha must be notified in advance to the Swedish Forest Agency (“Timber Harvesting Notification”). The Swedish Forestry Agency has also laid down regulations on detailed requirements in order to protect species and the environment. The Forest Agency is responsible for supervision of the Forestry Act its own regulations and certain parts of the Environmental Code.

	Besides the supervision by the Forest Agency the County Administrative Board and the Municipality's environmental authority is responsible for the supervision of some forestry related activities. The Forest Agency deals annually with approximately 50,000-60,000 Timber Harvesting Notifications, which are inspected within a 6-week period allocated for this purpose. The inspection is carried out using the Forest Agency's processing system comparing the notifications to maps and register data. The local knowledge and expertise of the staff is also used. Consultations with the Swedish Forest Agency are required when intending to construct forest roads, tractor roads requiring major excavating, and forestry measures in key habitats, cleaning of drains, forestry fertilization, ash recycling, stump harvesting, and when afforesting large areas of former farmland. Productive forest land outside protected area, except mountainous Forest (fjällnära skog) and forest with noble broad leaved trees: No requirements for management regime. No permit is needed. The harvesting authorization process is managed on a system of mandatory Timber Harvesting Notifications to the Swedish Forest Agency, to be submitted no later than 6 weeks before resuming harvesting operations on a specific site. Forests of noble broad leaved trees: Application according to Swedish Forestry Act, section 27 required. Harvesting permit for harvesting noble broad leaved forests is required. Protected forest, i.e. forest in National parks, nature reserves, Natura 2000 areas and areas subject to habitat protection: Harvesting activities is with a few exceptions prohibited in all protected forest land. However, the Swedish Forest Agency or the County Administrative Board may decide on exemptions after the application of the land owner or holder of harvesting rights. Such exemption may be granted if the harvesting activity is considered not to harm the natural environment of the protected area. Decision on exemption issued by the Swedish Forest Agency or the County Administrative Board. **Means of verification:** - Title deed on the real property issued by the Lantmäteriet's Real Property Registration Office. - Binding contract of the right to harvest issued for a specific property and/or areal. - Record of ownership of real property in the Lantmäteriet's Real Property Register. - Certificate of registration from the Swedish Tax Authority, where registration for business tax and sales tax is stated (registreringsbevis). - Copy of submitted tax declaration on sales tax/VAT (momsdeklaration). - Information from the public register of the Swedish Tax Authority regarding registration of a specific physical person, company or other

	organisation. Concerning forest within areas with noble broad leave trees: - affirmative decision (permit) of the Swedish Forestry Agency (Skogsstyrelsen) on the application of permit. - Interviews with stakeholders. **Evidence reviewed:** - Land Code (1970:994) Chapter 4, 16, 18, 19, 20. Available at http://www.notisum.se/rnp/sls/lag/19700994.htm - Land Acquisition Law (1979:230) . Available at http://www.notisum.se/rnp/sls/lag/19790230.htm - Land Code (1970:994) Chapter 7 Section 3, 5, 11-21 - Constitution of Sweden (1974:152) Chapter 2 Section 15. Available at http://www.notisum.se/rnp/sls/lag/19740152.htm - Forestry Act (1979:429). Available at http://www.notisum.se/rnp/sls/lag/19790429.HTM - Swedish Income Tax Law (1999:1229), Chapter 13. Available at http://www.notisum.se/rnp/sls/lag/19991229.htm - The Reindeer Husbandry Act (1971:437) Section 18, 20. Available at http://www.notisum.se/rnp/sls/lag/19710437.htm - Swedish Income Tax Law (1999:1229), Chapter 13. Available at http://www.notisum.se/rnp/sls/lag/19991229.htm - Forestry Regulation (1993:1096) Section 15, 15c. Available at http://www.notisum.se/rnp/sls/lag/19931096.htm - Regulation SKSFS 2011:7 of the Swedish Forestry Agency Chapter 3 Section 15 and Chapter 4. Available at http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf - Swedish Environmental Code. Available at http://www.notisum.se/rnp/sls/lag/19980808.htm - Swedish Forestry Agency's Regulation SKSFS 2013:3, Section 4-10. Available at http://www.skogsstyrelsen.se/Global/myndigheten/f%C3%B6rfattningar/SKSFS%202013%203.pdf - Planning and Building Act (2010:900), Sw. Plan- och bygglagen, Chapter 9, Section 12, 20. Available at http://www.notisum.se/rnp/sls/lag/20100900.htm - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2023 Country Page - Sweden. [Online]. Available at https://www.transparency.org/country/SWE - Lagen.nu (2011) NJA [Online] (Nytt Juridiskt Arkiv) 2011 s 109. Available at https://lagen.nu/dom/nja/2011s109 - The Reindeer Husbandry Act (1971:437) Section 15-25. Available at http://www.notisum.se/rnp/sls/lag/19710437.htm - Timber measurement Act: 2014:1005. Available at http://www.lagboken.se/Views/Pages/GetFile.ashx?portalId=56&cat=213728&docId=2086435&propId=5

	- Regulation (2014:1006) on timber measurement. Available at: http://www.lagboken.se/Views/Pages/GetFile.ashx?portalId=56&cat=213728&docId=2087695&propId=5 - Income Tax Law (1999:1229), Chapter 14 Section 19, 20 (principle of arm's length price). Available at: http://www.notisum.se/rnp/sls/lag/19991229.htm - Law on Taxation Procedure (2011:1244), Chapter 39 Section 15, 16 (obligation to document transfer pricing). Available at http://www.notisum.se/rnp/sls/lag/20111244.htm **Identified risks and mitigation measures:** Harvesting timber by mistake – i.e. without intent – on another party's property does not constitute a criminal act and there are no known cases of deliberate unauthorized harvesting outside estate boundaries. Due to old estate boundary markings and harvesting in low visibility, harvesting activities may, by mistake, extend outside boundaries of the relevant forest property. Such events are not uncommon but normally concern smaller areas. Disputes regarding such events normally get settled without court proceedings with an appropriate compensation for the affected property owner. Any person selling timber or selling the right to harvest timber is subject to taxation as a business, according to the Swedish Income Tax Law. A forest owner not registered for business tax would normally be corrected by the buyer of the timber, since the accounting systems of the buyers normally require each provider to be handled as business in terms of taxation. Timber Harvesting Notification does not need to be submitted before final felling on a smaller area than 0,5 ha. Neither is a Timber Harvesting Notification needed for commercial thinning as long as the volume growth of the stand is kept above certain levels. However, even final felling under 0,5 ha and commercial thinning must be notified for consultation to the Swedish Forest Agency if the activity is likely to have a significant impact on the natural environment. Any harvesting activity in a so called "Woodland Key Habitat" (Nyckelbiotop) as defined by the Forest Agency, is considered as having significant impact on the natural environment by the Forest Agency as well as the courts. Final felling being conducted without the required Timber Harvesting Notification has been the most common violation of the forestry related legal requirements; however, violations have been of very low scale. **In summary,** the legality of forest operations is considered as having low risk in Sweden. Because of the storm (Dec 2025) there are possibilities for easing the processing times (the 6-week rule) to deal with the storm-damaged forest after storm Johannes, but one should contact the Swedish Forest Agency or have a clear dialogue to grant an exemption for the property in question. United Loggers has procedures in place to demonstrate compliance of forest operations here:

	- Site visits plan; - Investigation of the area by means of mapping and other available data and through visits to potential operation sites. - Disqualify feedstock for whose legal situation by any means cannot be confirmed. Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to the Forestry Act, forest harvesting must always be followed by forest regeneration to a level that maintains the productive capacity of the forest land. Requirements exist for the time frame when the regeneration must be done, density of new forest, etc. There are strict requirements for forest regeneration after harvesting which are controlled by the SFA. The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. **Means of verification:** - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Formal written confirmation from the Swedish Forestry Agency (Skogsstyrelsen) that the written notification has been received by the authority and, if applicable, a decision from the authority that has approved an exception from the 6 week period.. - Possible decision on exemption from regulations concerning protected areas. **Evidence reviewed:** - Forestry Act (1979:429), Section 1-14, 22-27, 29. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 2-6, 9, 10, 12. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Swedish Forest Agency's Regulation SKSFS 2011:7, Chapter 2, 3, 5, 6. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%202011-7%20omtryck%20140813.pdf - Worldwide Governance Indicator. [Online]. Available at http://info.worldbank.org/governance/wgi/#reports - Corruption Perception Index 2025 Country Page - Sweden. [Online].

	Available at https://www.transparency.org/country/SWE **Identified risks and mitigation measures:** To summarize, the supervision in the field for detection of violations on regeneration's requirements do represent a significant percentage of the average number of annual harvesting sites in the country (approximately 10 % based on the number of annual field inspections). During 2013 the Forest Agency found basis for issuing injunctions on reforestation measures in 152 cases (approximately 3 % of the inspections). The relatively low percentage of such cases and the fact that the sites to be inspected are not selected randomly but with reference to risk, does lead to the conclusion that the risk of violation of regeneration requirements are low. Union Loggers has procedures in place to demonstrate compliance with the regeneration requirements of forest operations: Site visits plan: - Investigation of the area by means of mapping and other available data and, if needed, through visits to the operation sites. - Disqualify feedstock for which regeneration requirements are not duly applied.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Final felling may not be carried out before the forest has reached a certain age, the so-called minimum final felling age. For stands dominated by conifers, the minimum age varies between 45 and 100 years, depending on the productive capacity of the soil and which part of Sweden forest grow. Beech may be felled for regeneration at 80 years at the earliest and oak at 90 years. There is systematic planning of formal (legal) forest protection in Sweden through the establishment of national parks, nature reserves, habitat protection, Natura 2000-areas and nature conservation agreements. Whereas national parks only may be established on state land, nature reserves, habitat protection, Natura 2000-areas or nature conservation agreements can be established on forest land that continues to be privately owned. A natural conservation agreement is a civil contract between the state and a forest owner through which the latter undertakes to limit its forestry or make specific conservation measures on specific forest land. Terms and limitation of land use within the national parks, nature reserves, Natura 2000 areas and land subject

	to habitat protection are conveyed to the landowners. Timber harvesting in such area may not be conducted without a permit – a procedure that is initiated after a Timber Harvesting Notification is submitted. According to the Swedish national regulation on protection of species (2007:845), it is illegal to deliberately or through negligence kill or disturb animals of specific species, destroy their breeding or resting habitat without a decision of exemption from the County Administrative Board. Likewise, it is illegal to deliberately or through negligence destroy/harm plants or parts of plants of specific species without a decision of exemption from the County Administrative Board. According to the Swedish Forestry Agency's Regulation SKSFS 2011:7, Chapter 7 Section 17, harm to sensitive biotopes due to forestry activities should be avoided or limited. The Swedish Forestry Agency has also, through a general advice described biotope types that the authority holds for sensitive. Harming such biotopes during forestry activities are however not subject to any legal sanctions without a prior injunction from the Swedish Forestry Agency aimed towards a specific landowner stating that a specific area/specific trees/specific habitat must not be harmed by forestry activities. The Species Protection Ordinance (20027:845) has recently been subject to stricter interpretation due to several guiding court rulings, influenced by Sweden's obligation to comply with EU Directives: Birds Directive and the Habitats Directive. The Ordinance addresses landowners and operators o investigate and implement necessary preventive measures to protect species. Also, the stricter interpretation has led to an increase of species protection cases that the SFA must manage. During clearcutting SFA follow-ups show that size of buffer zones are often too narrow or nonexistent. The Swedish Forest Agency, the County Administrative Board and the Environmental Commitee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. **Means of verification:** - Possible decision on exemption from regulations concerning protected areas. - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ Evidence reviewed: - Swedish Environmental Code (1998:808). Available at: http://www.notisum.se/rnp/sls/lag/19980808.htm - Species Protection Ordinance (2007:845), Section 4-9, 14-15 and appendix 1-2. Available at http://www.notisum.se/rnp/sls/lag/20070845.htm - The Birds Directive. Available at https://environment.ec.europa.eu/topics/nature-and-biodiversity/birdsdirective_

	en - The Habitats Directive. Available at https://environment.ec.europa.eu/topics/nature-andbiodiversity/habitats-directive_ents Directive - European Commission - Forestry Act (1979:429), Section 13a, 13b. Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 18 . Available at: http://www.notisum.se/rnp/sls/lag/19931096.htm - Swedish Forestry Agency's Regulation SKSFS 2011:7, Chapter 7 Section 17, 19, 33a. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%20201 1-7%20omtryck%20140813.pdf **Identified risks and mitigation measures:** A large proportion of Sweden's protected areas are found in the mountain region. No timber harvesting can take place in the region without a permit and most of the productive forest in the area is state owned and/or certified areas under forest management certification schemes. However, a relevant proportion is privately owned and logging may negatively impact the nature protection purposes of these areas. Union Loggers has procedures in place to avoid risks to damage areas with nature protection purposes. - Site visits plan; - Investigation of the area by means of mapping and other available data, digital tools and visit to the operation sites. Before any cutting activities carry out a nature value inventory (naturvärdesbedömning) which shall be documented and stored. - Disqualify feedstock from which the harvesting operations may affect areas with nature protection purposes. Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A

Level B management system at the level of the forest sourcing area	Soil damage in forestry results mainly from forest machinery, leading to issues like soil compaction and rutting. The Swedish Forestry Act and the Environmental Code mandate that landowners prevent serious soil damage from the operation of forestry machinery. The forest sector in Sweden has worked to minimise the occurrence of such damage. Shared environmental guidelines have been collaboratively developed by industry stakeholders to ensure responsible forest management. Among these guidelines there is a specific focus on minimizing soil impact from machinery operations. The Swedish Environmental Code is the main legal framework governing the requirements related to biodiversity conservation, protected sites and the protection of endemic, rare, threatened or endangered species and their habitats. It mandates that anyone conducting or intending to conduct an activity must acquire the necessary knowledge to protect the environment from harm. Moreover, they must take necessary precautions, implement safeguards, and follow limitations to prevent, hinder or counteract potential harm or inconvenience to health or the environment. This Code also includes a consultation obligation for measures that may significantly change the natural environment. Protected sites are safeguarded by specific regulations under the Code, which prohibit activities that could damage the ecological or cultural values of these areas. Regarding species protection, the Environmental Code is complemented by the Species Protection Ordinance (2007:845), which imposes specific requirements on forestry activities to safeguard protected species and their habitats. Forestry measures must avoid disturbing or damaging species listed as protected under the Ordinance. This includes ensuring that logging and other activities do not disrupt breeding sites, nests or essential habitats for the survival of these species. Any actions that may impact protected species may require additional permits or adjustment to planned forestry activities to comply with conservation requirements. HCV3 as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection includes important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests where forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in

	policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases. The state of biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2024) and the overall status of rare and threatened species has not improved during the last years (Species Trends, 2023), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection. **Good forestry practice:** The detailed requirements on clearcut size and clearcut design as well as retention of dead wood that are imposed on forestry in forest management standards for certified forest managers (FSC/PEFC) often serve as a guideline and guidance also for non-certified forest managers. Nearly 70% of Swedish forests are FSC/PEFC-certified. **Sources:** Forestry Act (1979:429) Swedish Forest Agency regulations (primarily SKSFS 2011:7 with updates). NOTE: Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base. **Means of verification:** - Possible decision on exemption from regulations concerning protected areas. - Website of Swedish Forestry Agency. Available at http://www.skogsstyrelsen.se/ - Public information from the Swedish Forest Agency's register of submitted notifications of final felling, - Formal written confirmation from the Swedish Forestry Agency (Skogsstyrelsen) that the written notification has been received by the authority and, if applicable, a decision from the authority that has approved an exception from the 6 week period. **Evidence reviewed**: - Swedish Forestry Act (1979:429). Available at: http://www.notisum.se/rnp/sls/lag/19790429.htm - Forestry Regulation (1993:1096), Section 30-33. Available at: http://www.notisum.se/rnp/sls/lag/19931096.htm - Swedish Forestry Agency's Regulation SKSFS 2011:7, Chapter 7. Available at: http://www.skogsstyrelsen.se/Global/myndigheten/f%c3%b6rfattningar/SKSFS%20201 1-7%20omtryck%20140813.pdf - Swedish Environmental Code (1998:808). Available at: http://www.notisum.se/rnp/sls/lag/19980808.htm - Regulation (EC) No 1107/2009 of the European Parliament and of the

	council of 21 October 2009 concerning the placing of plant protection products on the market, Article 28.1, 52. Available at: http://eurlex.europa.eu/LexUriServ/LexUriServ.douri=OJ:L:2009:309:0001:0050:EN:PDF - Swedish Environmental Protection Agency's Regulation SNFS 1997:2 on use of chemical pesticides. Section 11, 12, 14, 16. Available at: http://www.naturvardsverket.se/Documents/foreskrifter/nfs1997/SNFS1997_02.pdf Swedish Forestry Agency. New definition of old-growt forest. SKSFS 2025:4 **Identified risks and mitigation measures:** In conclusion, for the impact of harvesting operations on soil quality the risk is considered as low. As for the impacts on biodiversity the risk is considered as specified. Union Loggers has implemented procedures to mitigate this risk, which include: - Site visits plan; - Investigation of the area by means of mapping and other available data, digital tools and visits to the operation sites. Before any cutting activities carry out a nature value inventory (naturvärdesbedömning) which shall be documented and stored. - Not source feedstock from stumps and roots - Disqualify feedstock from which the harvesting operations may affect areas with nature protection purposes. The implemented procedures include regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 1 random visit to sites per week are made during or after conclusion of harvesting operations by the Operations Responsible. Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to the Forestry Act, forest harvesting must always be followed by forest regeneration to a level that maintains the productive capacity of the forest land. Requirements exist for the time frame when the

	regeneration must be done, density of new forest, etc. There are strict requirements for forest regeneration after harvesting which are controlled by the SFA. The Swedish Forest Agency, the County Administrative Board and the Environmental Committee of the Municipality (kommunens miljönämnd), are the legal and enforcement authorities. According to the definition agreed at the Earth Summit in Rio de Janeiro, Brazil, in 1992, Swedish forestry is sustainable in the long term. The three dimensions of economic, social and biological sustainability were declared the cornerstones of sustainable forestry. Swedish forestry has long led the way in terms of economic and social sustainability. Almost 70 percent of Sweden's land area is covered in forest, and that figure has remained stable for a long time. Sweden's total land area cover 40.8 million hectares, while Swedish forest comprises 22.5 million hectares of productive forest land. Growth is greater than the amount felled, and has been for the entire 20th century onwards. Annual growth stands at around 120 million cubic metres growing stock, solid over bark (m3sk), and each year around 90 million m3sk of that growth is harvested. The amount of forest in Sweden is constantly growing year by year, with the total volume of wood amounting to over 3 billion m3sk. In less than 100 years, Sweden's forest assets have doubled. In Sweden harvested forest must be regenerated either through planned planting or by leaving trees that naturally produce seeds and new seedlings, known as natural regeneration. In addition to forest-related legislation, there are also voluntary international forest certification schemes, under which sustainable forestry is verified through third-party certification. The two schemes that operate in Sweden are FSC and PEFC. Almost 70 percent of Sweden's productive forest land is certified under these certification schemes. **Identified risks and mitigation measures:** It is concluded that in Sweden harvesting maintains or improves the long-term production capacity of the forest and therefore the risk is identified as low and mitigation measures not applicable.
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level

Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The definition of primary forests has been described in the Swedish Forest Agency's documents for several decades. At the end of December 2025, the Swedish Forest Agency presented a definition of old-growth forest with characteristics that comply with the RED III requirement. primary forests and old-growth forests are mainly found in mountainuos forests. However, smaller, yet unidentified fragments of old-growth forests can also be found in the otherwise cultivated landscape, often in inaccessible sections of terrain. **Identified risks and mitigation measures:** In conclusion, for the impact of harvesting operations on identified and mapped primary forest / oldgrowth forest the risk is considered as low. As for the impacts on not identified or mapped primary forest / oldgrowth forest the risk is considered as specified. Union Loggers has implemented procedures to mitigate this risk, which include: - Site visits plan; - Investigation of the area by means of available Data, (e.g. Artportalen at [Swedish Species Information Centre](https://www.slu.se/en/slu-swedish-species-information-centre/) for occurrence of red-listed species), digital tools, historical photos and visits to the planned site. Before any cutting activities carry out a nature value inventory (naturvärdesbedömning) which shall be documented and stored. - Disqualify feedstock from which the harvesting operations may affect areas with nature protection purposes. The implemented procedures include regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 1 random visit to sites per week are made during or after conclusion of harvesting operations by the Operations responsible. Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base.
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b)* ***highly biodiverse forest*** *and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing	The occurrence of highly biodiverse forests is in most cases protected in

area	nature reserves, WKH etc and mapped. However, smaller, yet unidentified fragments of highly biodiverse forests old-growth forests can yet be found in the otherwise cultivated landscape, not seldom in inaccessible sections of terrain. **Identified risks and mitigation measures:** In conclusion, for the impact of harvesting operations on identified and mapped highly biodiverse forest the risk is considered as low. As for the impacts on not identified or mapped highly biodiverse forest the risk is considered as specified. Union Loggers has implemented procedures to mitigate this risk, which include: - Site visits plan; - Investigation of the area by means of available Data, (e.g. Artportalen at [Swedish Species Information Centre](https://www.slu.se/en/slu-swedish-species-information-centre/) for occurrence of red-listed species), digital tools, historical photos and visits to the planned site. Before any cutting activities carry out a nature value inventory (naturvärdesbedömning) which shall be documented and stored. - Disqualify feedstock from which the harvesting operations may affect areas with nature protection purposes. The implemented procedures include regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 2-3 random visit to sites per month are made during or after conclusion of harvesting operations by the operations responsible. Neither mountainous forest (fjällnära skog) nor Sami reindeer year-around grazing areas are included in the Supply Base
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(d)* ***highly biodiverse grassland*** *spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	There are hardly any such areas in the Supply Base area. Low risk.
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.	

Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: *(e)* ***heathland*** *- Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	There are hardly any such areas in the Supply Base area. Low risk.
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a)* ***wetlands,*** *namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	There are hardly any such areas in the Supply Base area. Low risk.
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was* ***peatland*** *in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Peatland is mostly low productive land with less than 1 m3sk/year/hectare and no harvesting or dicthing occurs. In more productive peatlands some thinning's may occur. No new ditching or drainage is allowed by law; maintenance of existing ditches is allowed

	but only for cleaning down to the old bottom of the ditch. United Loggers will follow the law. Low risk.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Sweden has ratified the Paris Climate Agreement and has submitted a Nationally Determined Contribution (NDC) as an EU member state to the UNFCCC covering carbon emissions and removals from land use, land use change and forestry (LULUCF). The NDC was submitted by Germany and European Commission on behalf of European Union and its Member States. Risk assessment published by SURE, LULUCF section (29(7)) valid for all EU: In the European NDC, with regard to the accounting of agriculture, forestry and other land uses, a comprehensive accounting framework, activity-based or land-based approach, is mentioned for emissions and degradation by land use, land use change and forestry. Reference is further made to LULUCF Decision 529/2013/EU, which includes the following aspects and refers to the following principles: • Afforestation, reafforestation • Deforestation • Forestry • Arable farm management • Pastureland management

	• Or equivalence-based accounting with • UNFCCC reporting categories • Other categories/activities chosen by the EU • And its Member States as parties to the Kyoto Protocol and the Doha amendment.

Countries where EU RED Supply Base Evaluation is used	
Country	Latvia
Area	whole country
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems	

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

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

Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

Sawdust from Sweden will be sourced with SBP approved certification claim (FSC and PEFC).
United Loggers has a list of approved suppliers which includes their name, legal address, type of supplier (producer, trader) and feedstock type. The control level of suppliers is defined in the procedures. All suppliers have to sign a Supplier Code of Conduct and suppliers delivering wood industry residues have to submit a selfdeclaration stating, that the supplied materials are residues.

Feedstock inspection and classification upon receipt

Visual inspection is applied to all suppliers and raw materials upon receipt at the port. The volumes are also measured at port.

Supplier audit for processing residues and post-consumer feedstock

Since company is buying only wet sawdust at port, all truckloads will be verified on site. Since sawdust is purchased with SBP approved certificate claim no additional auditing at supplier level is done. There is no risk that wet sawdust is produced intentionally - this is byproduct from sawmill.

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

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

Country: Estonia - -

Not Applicable - only urban and landscape feedstock is used

Country: Sweden - central part

Not Applicable - only urban and landscape feedstock is used

Country: Latvia - whole country

Not Applicable - only urban and landscape feedstock is used

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

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