Supply Base Report:

An Viet Binh Duong Company Limited
First Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	An Viet Binh Duong Company Limited
Producer address:	Lots A6-A7, N5 Street, Nam Tan Uyen Expanded Industrial Park, Binh Co Ward, 700000 Ho Chi Minh City, Viet Nam
SBP Certificate Code:	SBP-13-69
Geographic position:	11.103289, 106.774203
Primary contact:	Nguyen Dinh Long, +84 938 688 608, sinhkhoienergyltd@gmail.com
Company website:	
Date report finalised:	18 May 2026
SBR reporting period from:	01 Nov 2025
SBR reporting period to:	30 Apr 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	27 Jul 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413, Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.2
Feedstock origin (countries)	Viet Nam (Central parts)
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

An Viet Binh Duong Company Limited was established on January 3, 2020, specializing on wood pellet production and trading in Vietnam. The main office and the pellet plant is located in Nam Tan Uyen industrial park expansion, Hochiminh city, Vietnam.

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets, WB 2.4 Other residues from wood processing*

Number of employees: *14*

Annual maximum production capacity (metric tonnes): *144000*

Number of direct feedstock suppliers: *467*

Approximate number of feedstock sub-suppliers: *0*

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

The company is procuring primary feedstock from the non-certified and Controlled forest owners, or from the forest owners belonging to the FSC group certification.
The company procures primary roundwood and processing residues (sawdust, shavings, and offcuts) sourced from the Northern and Central regions of Vietnam, specifically from six provinces: Thanh Hoa, Nghe An, Ha Tinh, Quang Tri, Da Nang, and Dak Lak.
The company uses own trucks to deliver the feedstock.The wood pellet is shipped to the buyer's warehouse under the terms of the contract

2.2 Detailed description of the Supply Base

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

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

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

Country	Viet Nam
Area/Region	Central parts
Exclusions	HCVFs
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock, Non-eligible 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
Provide a concise summary of why a SBE was determined to be required or not required here:	
SBE was required for having the opportunity to procure SBP-compliant feedstock in the future and produce SBP-compliant biomass.	
Feedstock types included in SBE:	Primary feedstock, Processing residues
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	7.6350
Map(s) of the Supply Base area:	


Tỉnh Thanh Hóa
Tỉnh Nghệ An
Tỉnh Hà Tĩnh
Tỉnh Quảng Trị
Thành phố Đà Nẵng
Tỉnh Đắk Lắk
0
100
200
300 km

2.3 Feedstock information

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

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

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

Acacia mangium	Black Wattle
Acacia spp	Acacia hybrid

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

Explanation: We do not use this source of materials

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

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

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

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

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

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

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

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

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

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

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

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 276000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 23000000.00 tonnes

Explanation: The capacity of the pellet plant is 144000 tons of pellets, in therms of feedstock that is about 276000 tons of feedstock that could be EU RED-compliant. The total production plantation area within the sourcing region is estimated at 1,279,000 hectares. With a production rotation cycle of 6 years, the corresponding annual harvested area is approximately 230,000 hectares per year. On average, each hectare yields about 100 tons of wood. Therefore, the potential volume of raw material compliant with EU RED requirements is calculated as follows: 230,000 hectares × 100 tons/hectare = 23,000,000 tons per year Reference: Decision No. 1106/QD-BNNMT dated March 31, 2026, announcing the national forest status for 2025

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

The company primary feedstock from non-certified but controlled forest owners, or from forest owners belonging to FSC certified groups. Additionally, the company Secondary feedstock from processing residues (such as sawdust, shavings, and offcuts) from various suppliers.
Supply base evaluation (SBE) conducted on the basis of RRA for Vietnam which identified 15 specified risks for small forest owners, However we are sourcing acacia species only, then 2.2.7 and 2.2.8 indicators for rubber planation are N/A. Specified risk indicators of RRA for Vietnam were benchmarked with FSC FM scheme. The result concluded that only 1 high risk indicator applicable for the small forest owners match partially and require mitigation measures. The rest high risk indicators are covered by FSC FM scheme. That means that for small forest owners that belong to the FSC FM group and supplying the feedstock with FSC 100% claim, only 1 indicator (2.2.1) require mitigation measures. The effectiveness of mitigation measure is applied at the level of forest, for every small forest owners and their forest plot

3.2 Conflicts with applicable national and sub-national legislation

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

3.3 Risk Management Measures

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

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

	☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.

Description of the specific risk:

Vietnam has adequate legal regulations covering all supply base and biomass production activities. However, the implementation of legal for some aspects is still inadequate (based on the analysis in the relevant indicator), so this indicator is considered a risk identified for all 03 sub-scopes. Specific risks are detailed in the following indicators.

Mitigation measure:

• Valid FSC FM Certificate or
• Authentication of the Land Use Rights Certificate (LURC) or land allocation records of the forest owner.
• GSP coordinates of the forest plot;
• The list of forest products is prepared by the forest owner or by an organization/individual authorized by the forest owner;
• Forest product exploitation information form is prepared by the forest owner or an organization/individual authorized by the forest owner;
• Stakeholder consultation on land boundary disputes
• Factory gate weighbridge ticket
• Verification of the sawmill's business registration certificate (applicable to suppliers of processing Residues)

Monitoring and outcomes:

The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures:
1. Document review;
2. Stakeholder consultation;
3. On-site assessment (field survey).
If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated.

Country: Viet Nam

Area/sub-scope: Central parts

Risk Assessment used:

	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed

	☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
1.1.2 Legal ownership of land and resource use rights shall be respected.	
Description of the specific risk:	
The supply of timber raw materials in Vietnam is mainly from production forests, of which the majority of production forests have been allocated to households for management. However, with a large number of small forest owners (>1 million), the issuance of land use right certificates has yet to be fully implemented, so this indicator is considered a definite risk for small forest owners.	
Mitigation measure:	
• Valid FSC FM Certificate or • Authentication of the Land Use Rights Certificate (LURC) or land allocation records of the forest owner. • Stakeholder consultation. • Verification of the sawmill's business registration certificate (applicable to suppliers of processing Residues)	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Document review; 2. Stakeholder consultation; If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated	

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim

	☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
1.1.3 Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.	
Description of the specific risk:	
The primary feedstock in Vietnam is mainly sourced from planted production forests. The main species used for forest plantations include Acacia, Eucalyptus and Rubber, which are in the list of major forestry species (Circular 22/2021/TT-BNNPTNT dated 29/09/2021) and not listed under CITES. Harvesting permits are required for state-owned forest owners but not for households and individuals, while forest product inventory is mandatory for all forest owners. In practice, state-owned organizations fully comply with the requirements for approving harvesting plans and forest product inventory. Smallholders mainly sell standing trees to intermediaries or traders. Therefore, filling in the forest product inventory is delegated or assigned to intermediaries or traders. Intermediaries or traders are not allowed to fill in the forest product inventory, which does not comply with current laws (Circular 84/2025/TT-BNNMT). In addition, the implementation and control of forest inventory for private forest owners has yet to be fully implemented. Therefore, specific risks are identified for feedstock originating from small forest owners and private organizations related to the requirement of forest inventory	
Mitigation measure:	
• Valid FSC FM Certificate or • The list of forest products is prepared by the forest owner or by an organization/individual authorized by the forest owner; • Forest product exploitation information form is prepared by the forest owner or an organization/individual authorized by the forest owner; • Stakeholder consultation • Factory gate weighbridge ticket • Procurement of tree species not from CITES list	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Document review; 2. Stakeholder consultation;	

If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated

Country: Viet Nam

Area/sub-scope: Central parts

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
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☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☐ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.

Description of the specific risk:

Although Vietnam has adequate legal regulations and effective mechanisms for managing forest and wetland land use, from 2006 to 2014, the conversion of depleted natural forests into plantation forests took place on a large scale legally. There are still sporadic illegal forest conversions to date. The loss of mangrove forests and peatlands has also occurred significantly. Therefore, this indicator is assessed as a specified risk.

Mitigation measure:

- Check if there was the land use right certificate issued before 2008? In this case, check the land use purpose;
- Interviewed competent authorities and landowners across all sourcing areas

Monitoring and outcomes:

The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures:
1. Document review;

2. Stakeholder consultation; If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced	
Description of the specific risk:	
Although Vietnam has regulations to limit the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for all forest owners. The short forest planting rotation and the widespread burning of vegetation can negatively impact soil quality. Therefore, this indicator is assessed as a specified risk.	
Mitigation measure:	
• Valid FSC FM Certificate or • Stakeholder consultation • Supplier Training: Conduct training for supplier on sustainable soil management practices • Field Verification : Conduct field assessments to check for the absence of widespread burning of vegetation and verify the retention of harvest residues on-site after harvesting.	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Stakeholder consultation	

2. Supplier Training;
3. On-site assessment (field survey).
If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated.

Country: Viet Nam

Area/sub-scope: Central parts

Risk Assessment used:

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☐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
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☐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
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☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☐ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.

Description of the specific risk:

Although Vietnam has a Forestry Law regulating permitted or prohibited forestry activities and regulations on sustainable forest management, there are no effective legal regulations specifically for the treatment of post-harvest residues and the situation of uncontrolled burning of vegetation after harvesting is still ordinary, so this index is assessed as a definite risk

Mitigation measure:

- Valid FSC FM Certificate or
- Stakeholder consultation
- Supplier Training: Conduct training for supplier on the environmental protection measures outlined in Circular 13/2023/TT-BNNPTNT
- Field Verification : Conduct field assessments to check for the absence of widespread burning of vegetation and verify the retention of harvest residues on-site after harvesting

Monitoring and outcomes:

The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures:
1. Stakeholder consultation
2. Supplier Training;
3. On-site assessment (field survey).
If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated.

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of the specific risk:	
Vietnam has complete regulations to protect water resources in general and the forestry sector. In general, forestry activities have little impact on water resources. However, afforestation encroaching into protected areas along stream buffer zone is still quite common in forests managed by smallholders. Therefore, this indicator is considered a specified risk for smallholder.	
Mitigation measure:	
• Valid FSC FM Certificate or • Stakeholder Consultation • Supplier Training: Water Resource Protection (Stream Buffer Zones). • Field Verification: Inspect for the presence of streams and rivers, and confirm the retention of appropriately sized, unharvested buffer zones.	

Monitoring and outcomes:
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Stakeholder Consultation 2. Supplier Training; 3. On-site assessment (field survey). If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated.

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.7 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.	
Description of the specific risk:	
The use of pesticides in Vietnam's production forests has been fully regulated. However, excessive use of pesticides still occurs in rubber plantations. Therefore, this indicator is considered as specified risk for rubber plantation only for all sub-scopes of forest owner.	
Mitigation measure:	
An Viet Binh Duong Company Limited sources are not from Rubber plantation	
Monitoring and outcomes:	
An Viet Binh Duong Company Limited sources are not from Rubber plantation	

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.8 Waste shall be disposed of in an environmentally appropriate manner.	
Description of the specific risk:	
Waste management has been legally regulated, but the collection and treatment of waste from rubber forest management activities has yet to be effectively implemented, so this indicator is considered a specified risk for rubber forests.	
Mitigation measure:	
An Viet Binh Duong Company Limited sources are not from Rubber plantation	
Monitoring and outcomes:	
An Viet Binh Duong Company Limited sources are not from Rubber plantation	

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

	☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.	
Description of the specific risk:	
Forest fire management has completed legal regulations and implementation mechanisms, but smallholders do not fully implement these regulations due to limitations in awareness, knowledge and techniques. Regarding pest management, although there are regulations and technical procedures, all forest owners yet to have not effectively implemented them	
Mitigation measure:	
• Valid FSC FM Certificate or • Review of the supplier's forest fire prevention and fighting plan • Supplier Training: Provide training to suppliers on safe fire management and pest control techniques • Field Verification: Conduct field assessments to verify safe burning practices, confirm the presence of firebreaks (where applicable), and inspect for evidence of severe pest outbreaks that indicate poor management	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Document review; 2. Supplier Training; 3. On-site assessment (field survey). If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated	

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

	☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.8 Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.	
Description of the specific risk:	
Vietnamese law has policies and regulations on vocational training and education for small and mediumsized enterprises in all production sectors. Training facilities in the forestry sector are provided for university-level workers and workers nationwide. However, training and technical and occupational safety guidance for enterprise workers has yet to be fully implemented. For small forest owners, production activities are mainly based on practical experience without training. Therefore, this indicator is assessed as a specified risk.	
Mitigation measure:	
Annual training of supplier on all high risks identified in the Vietnam RRA and addressed in this Risk Management Plan	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: Training Suppliers If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated.	

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

	☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.	
Description of the specific risk:	
Vietnam has specific legal regulations on implementing protective measures that must be applied to protect the health and safety of workers. Statistics from the Ministry of Labor, War Invalids and Social Affairs also show that the number of occupational accidents in the forestry industry has been insignificant in the last three years. However, there has been no comprehensive assessment of the implementation of occupational safety and hygiene regulations in forestry, so this indicator is assessed as a specified risk for all subscopes.	
Mitigation measure:	
• Valid FSC FM Certificate or • Stakeholder Consultation • Supplier Training: Training for forest owners and logging teams on health and safety regulations during logging and training for sawmills on the proper use of Personal Protective Equipment (PPE) safe machinery handling, and emergency response • Field Monitoring and Verification: Periodically verify whether the supplier provides personal protective equipment (PPE) and ensures its usage, and conduct brief interviews with workers to assess their safety awareness	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Stakeholder Consultation 2. Supplier Training 3. On-site assessment (field survey). If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated.	

Country: Viet Nam
Area/sub-scope: Central parts
Risk Assessment used:

	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.4 Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.	
Description of the specific risk:	
Regarding traditional customary ownership, the State always has a preferential policy for local communities and ethnic minorities in granting forest land use rights. The legal use rights according to traditional customs of local communities are also protected by the provisions of the Forestry Law and Circular 28/2018/TTBNNPTNT, Circular 13/2023/TT-BNNPTNT on sustainable forest management. Still, the identification of forests with significance in customs, practices and beliefs has only been well implemented by forest owners who are state organizations. For forest owners who are private organizations or small forest owners, the identification of forests with significance in customs, practices, and beliefs has yet to be fully implemented or has only stopped at the identification stage without solutions to ensure respect for traditional use rights. Thus, this indicator is assessed as low risk for state organizations and specified risk for private organizations and small forest owners.	
Mitigation measure:	
• Valid FSC FM Certificate or • Authentication of the Land Use Rights Certificate (LURC) or land allocation records of the forest owner • The company maintains a publicly accessible grievance mechanism (via website, hotlines, or local community channels) allowing local communities, ethnic minorities, or stakeholders to report any land disputes or violations of traditional rights related to the company's supply chain. • Field Verification and Stakeholder Consultation: Conduct on-site assessments and consult with relevant stakeholders to verify that smallholders' forestry activities respect traditional customary rights and that no unresolved land tenure disputes exist	
Monitoring and outcomes:	
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Document review;	

2. Stakeholder consultation;
3. On-site assessment (field survey).
If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.5 Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.	
Description of the specific risk:	
Although Vietnam has regulations related to the mechanism for resolving complaints and disputes over forest ownership and use rights, implementing those regulations and mechanisms is still inadequate and ineffective, so this indicator is considered a specified risk for all sub-scope groups	
Mitigation measure:	
• Valid FSC FM Certificate or • Authentication of the Land Use Rights Certificate (LURC) or land allocation records of the forest owner • Field Verification and Stakeholder Consultation: Conduct on-site assessments and consult with relevant stakeholders to verify the absence of ongoing, unresolved tenure disputes in the harvesting area • Grievance Mechanism: The company establishes and maintains a documented, publicly accessible Grievance Mechanism (e.g., via company website, public hotlines, or email). This mechanism allows any stakeholder to raise complaints or disputes regarding land tenure, forest ownership, and use rights related to the BP's supply base. All received grievances are recorded, investigated, and	

responded to systematically.
Monitoring and outcomes:
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verification measures: 1. Document review 2. Stakeholder consultation; 2. On-site assessment (field survey). If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated

Country: Viet Nam	
Area/sub-scope: Central parts	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.6 Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.	
Description of the specific risk:	
Community and stakeholder consultations on forestry plans and planning have been carried out at the national level. However, at the implementation level, community and stakeholder consultations on forest management plans and exploitation plans of forest owners have only been thoughtfully implemented by forest owners who are state organizations. Forest owners who are private organizations and small forest owners often do not fully consult with the community when implementing sustainable forest management plans and do not notify the exploitation plan and forest product inventory to the Forest Protection Department. Therefore, this indicator is considered a defined risk for forest owners who are private organizations and small forest owners.	

Mitigation measure:
• Valid FSC FM Certificate or • Field Verification and Stakeholder Consultation: Conduct on-site assessments and consult with relevant stakeholders to verify that the harvesting activities of the supplying forest owners did not negatively impact local communities
Monitoring and outcomes:
The effectiveness of the mitigation measures is verified by completing the monitoring report for the supplier. This report covers the following verificaion measures: 1. Stakeholder consultation; 2. On-site assessment (field survey). If any mitigation measure cannot be or is not implemented for a specific procurement, the input material cannot be considered SBP-compliant and must be physically segregated

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 01 Apr 2026

Biomass Producer's stakeholder engagement end date: 29 Apr 2026

Total number of stakeholders contacted: 30

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

Step 1: Identify Stakeholders. Determine all stakeholders affected by or interested in the suppliers' forest management activities and related risks.
Step 2: Notify Stakeholders. Send consultation invitations at least one month before the planned activity. Communication must be effective, culturally sensitive, and in the stakeholders' local language.
Step 3: Conduct Consultation. Provide stakeholders with relevant, non-confidential information at least four weeks prior to the activity. Request their consent to publish any submitted feedback.
Step 4: Provide Feedback. Respond to all participants within 60 days after the consultation ends, explaining how their input was addressed.
Step 5: Maintain Records. Keep detailed documentation of the entire process, including participant lists, feedback logs, and proof of standard compliance.

4.2 Response to stakeholder comments

Stakeholder description: No any negative comments from stakeholders consultation

Stakeholder comment: There was no information on violating the law requirements, nor was there any conflicting information or dispute in the area of forests in supply areas

Response to the stakeholder: Feedback from stakeholders will be used in risk mitigation measures and will only be disclosed with prior consent from the stakeholders. The identities of stakeholders will not be disclosed to anyone outside An Viet Binh Duong Company Limited

5 Report updates and approval

This document is: New Supply Base Report (Assessments/reassessments)

Summary of changes: N/A

Name	Nguyễn Đình Long
Title	Management representative
Date of report approval	18 May 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Viet Nam
Area	Central parts
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 supply of timber raw materials in Vietnam is mainly from plantation production forests, of which the majority of production forests have been allocated to households for management. However, with a large number of small forest owners (| million), the issuance of land use right certificates has yet to be fully implemented, and land ownership is considered a specified risk for small forest owners. The main species used for forest plantations include Acacia, Eucalyptus and Rubber, which are in the list of major forestry species (Circular 22/2021/TT-BNNPTNT dated 29/09/2021) and not listed under CITES. Harvesting permits are required for state-owned forest owners but not for households and individuals, while forest product inventory is mandatory for all forest owners. In practice, state-owned organizations fully comply with the requirements for approving harvesting plans and forest product inventory. Smallholders mainly sell standing trees to intermediaries or traders. Therefore, filling in the forest product packing list is delegated or assigned to intermediaries or traders. Intermediaries or traders are not allowed to fill in the forest product inventory, which does not comply with current laws (Circular Số: 84/2025/TT-BNNMT). In addition, the implementation and control of the forest packing list for private forest owners has yet to be fully implemented. Therefore, specified risks are identified for feedstock originating from small forest owners and private organizations related to the requirement of forest inventory. Mitigation Measures Implemented by An Viet Binh Duong Origin Authentication: Authentication of the Land Use Rights Certificate (LURC) or land allocation records of the forest owner. The list of forest products is prepared by the forest owner or by an organization/individual authorized by the forest owner; Forest product exploitation information form is prepared by the forest owner or an organization/individual authorized by the forest owner GSP coordinates of the forest plot; Stakeholder Consultation: Consulting with local authorities such as the

	Commune People's Committee, local forest rangers, and neighboring forest owners. On-site Assessment (Field Survey): Utilizing navigation tools to accurately locate plantation plots and parcels, and verifying the absence of land disputes among forest owners within the sourcing area. Compliance Conditions: If any mitigation measure cannot be fully implemented for a specific procurement, the input material shall not be considered SBP-compliant and must be physically segregated. Furthermore, if any of the required documentation is unavailable from the supplier, the feedstock cannot be procured as SBP EU RED-compliant. This non-compliant status must be officially documented in the supplier monitoring report
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing	Regarding soil quality, according to the National Environmental Status Report for the period 2016 - 2020, the quality of Vietnam's soil

area	environment is generally quite good. Restoration and increase of forest cover have positively impacted the reduction of the risks of erosion and surface soil leaching. However, although Vietnam has regulations to limit Compliance with the SBP Framework Supply Base Report 29 the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for small forest owners. Intensive afforestation can cause the risk of soil pollution, accumulation of heavy metals due to people using chemical fertilizers, pesticides, herbicides (for rubber forests) and soil degradation due to short-cycle afforestation. In addition, uncontrolled burning of forest residues and stumps after harvesting can negatively impact soil quality, such as loss of organic matter in the soil, adversely affecting soil microorganisms, soil ecology, and increasing the risk of erosion on sloping land. In terms of biodiversity protection, Vietnam has planned areas with high biodiversity conservation value to protect and completely ban the exploitation of natural forests, which include primary forest and old-growth forest, since 2017. The feedstocks are from plantation forests with low biodiversity. However, for plantation forests, Vietnam also has specific regulations on protecting the stream buffer zone. The implementation of regulations on protecting stream buffer zones is only well implemented by forest owners who are organisations, but not fully implemented by smallholders due to limited knowledge and awareness. Mitigation Measures Implemented by An viet binh duong: Tranning supplier Stakeholder Consultation: Consulting with local authorities such as the Commune People's Committee, local forest rangers, and neighboring forest owners. On-site Assessment (Field Survey): Utilizing navigation tools to accurately locate plantation plots and parcels, Check the harvesting site after mining to see if it meets all requirements Compliance Conditions: If there is an evidence obtained during harvesting site visit that forest residues were removed from the harvesting area and burned, and if there are evidences that no buffer zone was protected along the water objects, including streams, in this case the feedstock cannot be procured as SBP EU RED-compliant. This non-compliant status must be officially documented in the supplier monitoring report.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses	

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

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

	☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to Vietnam's 2022 Biodiversity Report, the peatland areas are estimated at around 36,000 hectares, primarily located in the Mekong Delta provinces such as Cà Mau and Kiên Giang province. Currently, approximately 24,000 hectares are under protection in designated conservation zones such as U Minh Thượng and U Minh Hạ National Parks. Peatlands play a crucial ecological role in carbon sequestration, water retention, flood regulation, and mitigating the impacts of climate change. Several initiatives, including the Sustainable Peatland Management (SUPA) Project supported by GIZ Indonesia from 2021 to 2023, have aimed to enhance conservation and promote sustainable livelihoods in local communities. Since 2017, Vietnam has applied a logging ban for natural forests, most of the feedstocks are from plantation production forests, and a tiny part from the thinning exploitation of planted protective forests (Decree 156/2018/ND-CP). Currently, a small area of Melaleuca plantation forests on peatlands in the Mekong Delta is still planned as a production forest, primarily for the extraction of cajeput oil, in combination with the harvesting of non-timber forest products and the protection of soil and water resources. Although the timber harvested from these Melaleuca forests is insignificant, it may still pose a specified risk to biomass resources. This risk can be mitigated through the implementation of wood traceability, which is strictly regulated by a series of legal documents, the most recent being Circular No. 84/2025/TT-BNNMT. Mitigation measures that need to be implemented at the level of forest sourcing area are: Not applicable as procured are Acacia speciaes and not Melaleuca as in the risk description; Not applicable as the feedstock is sources from the Northen province of Vietnam and not from Mecong Delta as reffered to in the description of the high risk. Thanh hoa province, Nghe An province, Ha Tinh province, Quang tri province, Da Nang province, Dak Lak province, is not in the list of provinces where peatlands are identified in Vietnam.Management system: Acacia species from Thanh hoa province, Nghe An province, Ha Tinh province, Quang tri province, Da Nang province, Dak Lak province could be accepted as satisfying this requirement without additional verification
(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-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
Level B management system at the level of the forest sourcing area	N/A

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

Before purchasing certified residual feedstock, An Viet Binh Duong Company Limited must conduct supplier verification.
1. Check the supplier's information
2. Conduct on-site verification to inspect the actual material and the residues production process.
3. Perform upstream traceability checks.
4. Review internal procedures, including core labor standards, business license, use of personal protective equipment (PPE), and material procurement processes.
5. Verify how the supplier classifies certified and non-certified materials.
6. Obtain a self-declaration from the supplier.

Feedstock inspection and classification upon receipt

To ensure strict compliance with sustainability requirements, An Viet Binh Duong Company Limited implements a systematic, six-step inspection and classification process:

1. Visual Inspection

Each incoming feedstock batch undergoes a visual inspection to detect physical contaminants and verify conformity with the specified feedstock type.
Any signs of non-compliance or contamination are immediately recorded, and non-conforming materials are quarantined for further evaluation.

2. Documentation Verification

Delivery documents are thoroughly reviewed to ensure absolute consistency with the supplier contract.
This includes confirming the feedstock type, origin, and total volume.

3. Feedstock Classification

Physical Segregation: All classified materials are physically separated to maintain strict purity.
Clear Labeling: Separate categories are clearly labeled to prevent any cross-contamination or accidental mixing between feedstock types.

4. Traceability and Record-Keeping

Unique Identification: Each batch is assigned a unique tracking number to guarantee end-to-end traceability.
Comprehensive Logging: Meticulous records are maintained, capturing the supplier’s name, date of receipt, volume, classification, and inspection outcomes.
Secure Storage: Data is stored in both hard-copy and electronic formats, fully aligning with Chain of Custody and Sustainability Risk Assessment requirements.

5. Management of Non-Compliant Feedstock

Isolation: Feedstock that fails visual inspection or lacks proper documentation is isolated and withheld from production until the issue is fully resolved.
Rejection & Notification: If the non-compliance cannot be rectified, the feedstock is rejected, and the supplier is formally notified.

6. Continuous Improvement

Performance Reviews: Inspection data is periodically analyzed to evaluate supplier performance.
Strategic Action: An Viet Binh Duong Company Limited leverages these insights to refine supplier re-evaluations, identify targeted training opportunities, and implement proactive risk mitigation strategies.

Supplier audit for processing residues and post-consumer feedstock

1. Audit Process

The audit framework encompasses both desk-based assessments and on-site inspections, covering the following key phases:
Pre-Audit Preparation: A comprehensive review of supplier documentation, database verification, and feedstock self-declarations.
On-Site Verification: Direct operational assessments, which include:
Storage & Segregation: Inspection of physical storage areas and material segregation protocols to prevent mixing.
Process Observation: Monitoring the residue production process to verify consistency with the supplier's feedstock claims.
Personnel Interviews: Conducting interviews with staff members regarding standard operating procedures, training history, and recordkeeping compliance.

2. Documents and Evidence Reviewed

To ensure absolute transparency and compliance, An Viet Binh Duong Company Limited systematically reviews a comprehensive range of documentation and evidentiary records, including:
Regulatory Credentials: Supplier license codes and official business registrations.
Commercial & Logistics Data: Sales and delivery records, such as commercial invoices, receipts, and transport documents (e.g., bills of lading).
Production Traceability: Residue generation records, including daily production logs and material flow diagrams.
Compliance Statements: Signed supplier self-declarations regarding sustainability and origin.
Internal Governance: Internal procedures governing material control, occupational health and safety (OHS), and strict compliance with local labor laws.

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

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

Not Applicable (RED II TOF not included)

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

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