



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of United Loggers OÜ

Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org





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

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

Document history

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Kersti Kuum
Audit team members:	Frederik Pelska
Name of the Company:	United Loggers OÜ
Company legal address:	Saksa küla, Rätsepa talu, 79005 Raplamaa, Kehtna vald, Estonia
Company contact for SBP:	Peeter Volke
Company contact email:	peeter.volke@united-loggers.ee
Company website:	www.united-loggers.ee
Date of installation:	
SBP Certificate Code:	SBP-01-82
Date of certificate issue:	20 Jun 2022
Date of certificate expiry:	19 Jun 2027
Audit closing meeting date:	17 Apr 2026
Audit cycle:	Fourth Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Christian Jürgensen
Date of decision:	01 Jun 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8878 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.12 The Organisation shall maintain accurate, complete, up to date and accessible records and reports covering all applicable SBP requirements applicable to the certificate scope, including at least the following: – training records, – subcontractors, – suppliers, – purchases, – determination of conversion rates, – sales, – material accounting including an annual summary, – stakeholder comments, feedback and complaints, – handling of non-conforming products, – record to support Standard 5 requirements, and – internal audit reports. Note: the DTS can be referenced for available records where applicable. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit, it was verified that the company maintains the required records; however, these records are stored across multiple locations and systems (e.g. different computers and directories), rather than within a centralized and structured system. As a result, several datasets (e.g. origin information) were not immediately accessible and required manual retrieval from different sources. The company does not fully meet SBP Standard 4, Requirement 1.12, as records are not maintained in a manner that ensures they are fully accessible and readily available, due to decentralised storage across multiple locations. As all the data was maintained, auditor decided to raise a minor non-conformity.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 8879 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0

Requirement:	4.12 When the Organisation is a BP, the Organisation shall categorise product type (e.g., woodchips, pellets) into product groups for the purpose of mass balancing and controlling claims. Each product group may include one or more feedstock groups. As a minimum, the BP shall create separate product groups for each product type (e.g., pellets, wood chips) and assign a unique 2-digit product group ID under the following feedstock classifications' rules: – Forest feedstock (1A) – Trees Outside the Forest (TOF) – Urban and landscape feedstock (2A) – Trees Outside the Forest (TOF) – Agricultural land feedstock (3A) – Processing residues feedstock (4A) – Post-consumer feedstock (5A) N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit, it was identified that in cases where delivery documentation (acceptance acts) indicates that feedstock originates from both forest land and Trees Outside Forest (TOF), the quantities are not recorded separately. Instead, the total volume is systematically entered into the mass balance system and volume tables under TOF only. The risk mitigation measures are the same for both feedstock. As a result, feedstock originating from forest (1A) and TOF (2A) is not clearly distinguished in the accounting system. Furthermore, the acceptance documentation does not consistently require or provide a quantitative breakdown between these categories, limiting the company's ability to correctly allocate volumes to the appropriate SBP product groups. All incoming material is recorded and traceable, and no gaps in volume accounting were identified. The issue relates to classification accuracy, not missing data or loss of control over material flow. The mass balance system remains functional, and the impact is limited to incorrect distribution between product groups, rather than affecting total volumes or claim. So auditor decided to raise a minor non-conformance.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.2 Closed non-conformities

NC number 8706 copied from 6747 NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	8.1 Before finalising its SBE or when the Organisation updates its SBE, the Organisation shall engage with its stakeholders, with the specific intention of seeking feedback on its SBE, including its: a. Supply Base Verifiers, b. Risk Assessment and risk ratings, and c. the Risk Management Plan, Risk Management Measures and Means of Verification. N/A N/A
Description of Non-conformance and Related Evidence:	
Company conducted the stakeholder engagement before the scope change audit regarding REDIII Level B risk assessment and risk mitigation measures. No comments from the stakeholders. During the scope change audit it was discovered that company had sent out the old version of the SBR where REDII was taken into account and not REDIII. Responsible person forgot to add the RED III Level B risk assessment and risk mitigation measures document to the email that was sent out to stakeholders. During the audit it was discussed that the risk mitigation were mostly the same as for the SBP specified risk indicators and these measures were consulted before the annual audit in March - also no feedback received. Company started a new stakeholder consultation right after the scope change audit. Responsible person was aware of the requirement and the stakeholders were consulted. Auditor decided to raise a minor NCR.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Company started a new stakeholder consultation right after the scope change audit. No feedback was received. For annual audit the company conducted consultation for Latvia and Sweden as they were added to SBE.
Findings for Evaluation of Evidence:	Following the scope change audit, the organisation initiated a new stakeholder consultation addressing the RED III Level B risk assessment and corresponding risk mitigation measures. Evidence confirms that the consultation was conducted using the correct and current documentation. No stakeholder feedback or objections were received. Further evidence shows that stakeholder consultations for the subsequent annual audit were correctly conducted for Latvia and Sweden, which were newly added to the Supply Base Evaluation, demonstrating correct application of the consultation requirements going forward. Based on the evidence reviewed, the corrective action effectively addresses the identified issue, the cause has been adequately mitigated, and the risk of recurrence is reduced. The nonconformity is therefore considered closed.
NC Status:	Closed

NC number 8739 NC Grading: Minor	
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	4.1.1 All transactions shall be recorded in the DTS. N/A N/A

Description of Non-conformance and Related Evidence:	
During the audit, it was identified that the organisation had purchased SBP-compliant material from Latvia. The purchase transaction was correctly registered in the DTS. However, it was discovered that the material was subsequently sold to a client with an SBP-compliant claim indicated on the invoice, even though the client ultimately did not request the SBP claim. As a result, the sale transaction was not recorded in the DTS. The organisation interpreted that DTS registration was only required when the client intends to receive and use the SBP claim. For clarity of the transaction auditor decided to raise a minor NCR	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Revision of DTS transactions, interviews.
Findings for Evaluation of Evidence:	Interviews concluded that client understood that DTS registration is also needed for non-SBP sales. DTS transactions were done correctly and it was corrected by the company. Auditor decided to close the NCR.
NC Status:	Closed

NC number 8880 NC Grading: Major	
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	1.2.1 Each BP shall record all data in one of the three 'SBP Audit Report (SAR) for Energy and Carbon Data' (SAR) templates, where production and transportation of feedstock or biomass contributes to energy or carbon balance during the period of legal ownership by the BP: – BPs producing wood pellets shall complete the 'SBP Audit Report (SAR) for Energy and Carbon Data for Pellets'; – BPs producing only woodchips and energy logs and no other biomass with an SBP Claim shall complete one of the following templates: – 'SBP Audit Report (SAR) for Energy and Carbon Data for Pellets' if both stationary chipping and thermal treatment are carried out on a separate processing site. Any specific reference to pelletisation in the document may be ignored; – 'SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Stationary Chipping' if only stationary chipping is carried out on a separate processing site, with or without phytosanitary treatment; or – 'SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Mobile Chipping' if there is no separate processing site with chipping or thermal treatment, other than a standard phytosanitary treatment. N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit, it was identified that within the reporting period the organisation conducted chipping operations at a separate processing site, which need a separate SAR. However, this activity was reflected in the mobile chipping SAR. According to the requirements a separate SAR shall be made. Auditor decided to raise a major non conformance.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	Stationary SAR made by the company, interviews.
Findings for Evaluation of Evidence:	Company had prepared and provided the SAR covering the chipping activity prior to the closing meeting of the audit. The SAR documentation was made available to the audit team during the audit process, enabling review of the reported data, methodologies, and compliance with SBP Instruction Document 5E requirements before the closing meeting. Auditor decided to close the non-conformance.

NC Status:

Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

Company updated SBR, SAR - all before audit closing meeting.

2.4 Notes for the next Audit

Processing residues added to scope from Sweden. No processing residues suppliers yet. Company will notify CB before the supplies happen.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Product Group IDs	☒ Forest feedstock (1A) ☒ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips, WB 2.2 Sawdust
Feedstock origin (countries):	Estonia, Latvia, Sweden
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed, SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	Latvia and Sweden added to the scope of SBE. Processing residues added to scope.

3.1 Description of the company

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

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. During this audit Latvia and Sweden were added to the scope. Also processing residues from Sweden was added to the scope. 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 separation method is used when handling products. SBP feedstock is sourced from certified and uncertified private forests. A portion of feedstock is sourced from cleaning process of infrastructure objects and from cleaning process of agricultural land. Biomass from agricultural land is not sourced as part of the agricultural activity but as cleaning the agricultural land (old hayland and unused fields) from bushes and young trees. No legislation is regulating such cleaning process (except protected habitats where Nature conservation act and conditions set by Board of Environment have to be followed). Such removal of bushes and young trees is done with forestry machinery and it contains only cutting the material above the ground. Removal of roots is not part of that process. Same practices are implemented as its done in the forest. Also same origin related data is collected as it is done with forest biomass. With such management practices used it is not possible to do more damage to the soil compared to normal agricultural activities that could take place on that land. Therefore all TOF Material is classified as Urban and Landscape Feedstock. More detailed information is available in the Supply Base Report (SBR) and on the company's homepage.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
United Loggers OÜ	Rätsepa, Saksa küla, Kehtna vald, Raplamaa, 79073	Office	☒

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

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

Feedstock is originating from certified and uncertified private forests and from state forests. A portion also comes from non-forest land. Origin to felling site is always known 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. For SBP-certified materials, transactions must be conducted through the SBP DTS system, ensuring compliance with SBP standards. Risks associated with purchased materials are mitigated, and all SBP-certified materials are sold as SBP-Compliant or SBP-Controlled Biomass. The mass balance table is maintained per product group, with a 12-month accounting period for primary feedstock from forests and non-forest areas. At the period's end, no raw material balance can be negative, and only actual stored volumes can be carried forward. Any negative balance must be reported immediately to the certifier. Write-offs from the mass balance table are done by raw material category, covering two product groups: forest-derived chips and non-forest/infrastructure maintenance chips. 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. Company considers the SBP risk assessment results sufficient to be used also for non-forest land. The same risk mitigation activities apply to non-forest land and it is considered more stricter approach than creating separate risk assessments for non-forest land. SBP feedstock is sourced from certified and uncertified private forests. A small portion of feedstock is sourced from the cleaning process of infrastructure objects and the cleaning process of agricultural land. The organization has assessed the scope of the supply base of the production units included in the SBP system in the Supply Base Report (SBR). Supply base is described in the SBR. The Supply Base Report is visible on the SBP Audit Portal. The supply base assessment is reviewed at least once every 5 years or more frequently if necessary (any possible changes in the supply base). The scope of the supply base includes Forest feedstock (1A) and Trees outside forest (TOF) - Urban landscape feedstock (2A), and chips from that feedstock (10, 20), accordingly. In audit 2026 processing residues (4A) were added to the scope. The supplied material also meets all applicable RED requirements. In the case of RED, in addition to the SBP requirements, the applicable RED requirements are also followed. See more about RED on SBR.

4 Specific objective of the audit

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

The scope of the evaluation covered:

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

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	KK, FP, IM, LH, LS	13.0
2. On-site (excl. travel time)	KK, FP, IM, LH, LS	22.0
3. Report writing	KK, FP, IM, LH, LS	21.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Kersti Kuum	Lead auditor	Preferred by Nature Chain of Custody Specialist, FSC, PEFC and SBP specialist and lead auditor. BSc in Industrial Ecology and MSc in Environmental Management and Cleaner Production from Tallinn University of Technology. Previous work experience in Environmental management. Has worked in state and private companies.
Frederik Pelska	Team Member	Frederik graduated from the Estonian University of Life Sciences with a Bsc in forest management. He has completed FSC forest management, PEFC and FSC supply chain lead auditor training. He has previously worked in forest management companies.
Igor Miilvee	Team Member	Preferred by Nature Certification, FSC, PEFC and SBP specialist and lead auditor. BSc in Ecology and Biodiversity Conservation and MSc in Biochemistry and Molecular Ecology. Has worked in Estonian state and private environmental research institutions in the fields of industrial GHGs and air pollutant monitoring, climate change adaptation and forest monitoring.
Liene Suveizda	Team Member	Joined NEPCon Latvia in 2016. M.Sc in biology, forest ecology. Graduated from the University of Latvia. Liene has also studied law and has the 2nd level higher education in law, Business School "Turība". Liene has long-term experience in Latvia's forestry sector
Lennart Holm	Team Member	Lennart is a Biomass and Forestry Specialist with Preferred by Nature, with 35 years of experience working in the forest sector and international work experience, 25 years of international auditing experience. Lennart has participated in over 100 FSC forest management audits and has conducted over 700 Chain of Custody audits, for various CBs. Lennart has developed, maintained and audited many different Forest Managements in Canada, USA, Brazil, Colombia, Chile, Sweden, Norway, Denmark, Portugal and Spain. Lennart is a Registered Professional Forester in the province of British Columbia,

		Canada.
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5.3 Description of evaluation activities

This SBP audit was carried out between March 31 to April, 2026. The audit was carried out through visits to the United Loggers OÜ office and field inspection of forest properties (FMUs) where the raw material was and will be obtained.

31. March 2026 - Opening meeting. Review of the management system and the SBR and SBE. Standards 1 and 2 with procedures and Level B risk assessment for the RED management system at the forest sourcing area level were also reviewed. Risk mitigation measures developed by the company for specified risk indicators in SBP RRA were evaluated, evaluation was also supported by field visits (on the same day) as well as revision of supporting documents. Implementation of STD 4 and 5 was reviewed. Critical Control points were evaluated and found to be sufficiently well managed and controlled. Identification of feedstock, invoices, classification in different product groups, mass balance accounting, and sales activities were found to be aligned with the Standards requirements. Energy data were reviewed through the SAR evaluation focusing on feedstock classification, collection of distances, volumes, use of diesel etc. Field visits were carried out.

8 April 2026 - Field visits in Sweden. Risk mitigation measures developed by the company for specified risk indicators in SBP RRA were evaluated. Risk mitigation measures for Sweden verified.

13 April 2026 - Port visits: Roomassaare, Virtsu, Heltermaa

17 April 2026 - Overview and discussion of updated SAR-s and Excel tables, additional interviews. Closing meeting where the auditor summarized audit conclusions and the next steps were clarified.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
Veetilma, Estonia
Site location
29201:001:0326
Site description
TOF, thinning done. RMM verification
Rationale and focus of visit
RMM verification for SBP TOF feedstock related to SBP std 1 (v.2.0) and 2.1.1, 2.1.2, 2.1.3., 3.2.3.
Description of audit activity

The on-site visit was consistent with the data analysed and reported by the BP.

Site name
Nurme, Estonia
Site location
29201:002:1376
Site description
Felling notice issued on the property. Thinning done
Rationale and focus of visit
Verified risk mitigation measures
Description of audit activity
On-site visit. Consistent with the data analyzed and reported by the BP. Thinning done. No HCV-s were identified during the visit.

Site name
Nurmatsi I, Estonia
Site location
29201:002:1398
Site description
Felling notice issued on the property, harvested.
Rationale and focus of visit
Verified risk mitigation measures
Description of audit activity
On-site visit. Consistent with the data analyzed and reported by the BP. Thinning and clear cutting done. No HCV-s were identified during the visit.

Site name
Rätsepa-Tuule, Estonia
Site location
29201:002:1397
Site description
TOF, harvested, RMM verification
Rationale and focus of visit
RMM verification for SBP TOF feedstock related to SBP std 1 (v.2.0) ind 2.1.1, 2.1.2, 2.1.3., 3.2.3.
Description of audit activity
The on-site visit was consistent with the data analysed and reported by the BP.

Site name
Västerrå / Hudiksvall
Site location
61.7854607; 17.0598578
Site description
Clearcut of 2.2 ha which was PEFC FM certified. Deciduous species protected, dead standing and laying wood protected and high stumps created
Rationale and focus of visit
Verified risk mitigation measures
Description of audit activity
Nature Value Assessment conducted which showed no key wildlife habitat or biotopes found. Consistent with the data analyzed and reported by the BP.

Site name
Södra Råbovägen / Hudiksvall
Site location
61.8179695; 17.0445166
Site description
Windfelled trees at the edge of a clearcut. Only blowdowns removed with all standing trees protected, including dead standing and laying wood protected and high stumps protected.
Rationale and focus of visit
Verified risk mitigation measures.
Description of audit activity
Nature Value Assessment conducted which showed no key wildlife habitat or biotopes found.

Site name
Städ / Nordanstig
Site location
61.8642533; 17.0623976
Site description
Windfelled trees at the edge of a clearcut. Stand certified FSC and PEFC FM. Only blowdowns removed with all standing trees protected, including dead standing and laying wood protected and high stumps protected.
Rationale and focus of visit
Verified risk mitigation measures.
Description of audit activity
Nature Value Assessment conducted which showed no key wildlife habitat or biotopes found.

Site name
Nies IIsbo / Nordanstig
Site location
61.8707649; 17.0572749
Site description
Clearcut of 6.8 ha heavily damaged by blowdown. Few standing trees that were not blowdown protected, dead standing and laying wood protected, high stumps created.
Rationale and focus of visit
Verified risk mitigation measures.
Description of audit activity
Nature Value Assessment conducted which showed no key wildlife habitat or biotopes found.

5.5 Describe audit sampling methodology used

A structured and risk based audit sampling methodology was applied to verify documentation, transactions, and on site practices across all relevant feedstock types and supply chain activities. The sampling approach combined random selection, risk focused prioritization, and SBP aligned formulas to ensure that the audit achieved full and representative coverage. A random sampling method was used to review purchase documentation and origin evidence for all feedstock categories, such as wood chips, and roundwood. The same method was applied when reviewing sales documentation, including digital transaction records (e.g., DTS). From approximately 506 FMUs supplied in the audit period, the sampling method SQRz (where z is the number of suppliers) $\times 0.6$, yielded 14 supply documentation sets for review. Sampling rates followed recognized SBP sampling practices and harmonized RED III bridging requirements to ensure coverage under both scheme. To determine sample sizes, auditors applied standard formulas commonly used in supply chain audits: $0.6 \times \sqrt{N}$ to determine the number of forest units to visit in the field and storage site visits – used for annual audit. These formulas ensured that the sample was both statistically meaningful and proportionate to the total supplier base. The CB evaluated the BP's documented procedures and visited FMUs onsite to verify the risk mitigation measures procedures considering the BP's activity on representative forest and non-forest FMUs in Estonia. For primary feedstock and TOF the sampling was done as SQR(FMUs on which mitigation measures are implemented on-site) $\times 0.6$, which gives 3 sites to be visited for risk mitigation measures. In total 3 FMUs and 1 TOF was visited. Sweden was also added to the scope this year. So total of 4 sites were visited in Sweden. From Latvia no material was sourced under SBE. The risk mitigation measures for Latvia were audited desk based. Auditors conducted a desk-based evaluation of feedstock origin data, using national databases to check for HCV attributes and risks outlined in the Estonian and Latvian RRAs. This approach in the auditor's opinion is efficient and sensible by selecting only those FMUs/compartments that have some reason to inspect in nature. It is considered sufficient to cover all major risk aspects and provide a sufficient level of assurance for compliance with the standard. In Estonia there are 9 sites where the material is stored. These sites are port storage areas used to ship the material. Material is stored in these harbours and kept for necessary time period to load the vessel. There is no risk of mixing in these sites. Muuga and Saaremaa ports are logistics sites. Pärnu, Virtsu, Roomassaare, Heltermaa, Kunda, Paldiski are storage sites. BP has 6 permanent storage sites in Estonia. For sampling of permanent storages following formula was used $0.6 \times \text{SQRT}(\text{quantity of storages})$. Auditors randomly picked three storage sites in Estonia – Virtsu, Roomassaare and Heltermaa. In Latvia: Company does not have a storage site. Material is bought already loaded on ships. All Latvian sites are logistics sites. In Sweden: Trucks coming to ports directly from state forest. After unloading the material waits for the shipments. All Sweden sites are logistics sites. Only Estonian ports were used this audit period. Latvia and Sweden added during 2026 audit. Overall, the implemented sampling ensured balanced coverage of records, digital transactions, personnel, and physical locations, providing sufficient assurance of system robustness and compliance.

5.6 CB stakeholder engagement

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

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

5.7 Stakeholder feedback and response

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

5.8 Main strengths and weaknesses of the management system and operations

Strengths: The audit of United Loggers OÜ demonstrated a good level of compliance with RED III requirements. There was reasonable evidence provided to support compliance.

Weaknesses: See NCRs.

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

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

SBE is implemented for primary feedstock sourced from Estonia, Sweden and Latvia. The Company applies the SBE to primary forest products and TOF originating from these countries. All of the feedstock included in the SBE scope is intended for use in the production of SBP-compliant biomass.

The definition of the SBE scope was based on the availability of SBP-endorsed Regional Risk Assessments (RRAs) for Estonia and Latvia. For Sweden company made their own risk assessment. The Company evaluated whether the identified specified risks could be mitigated with reasonable and proportionate efforts, and concluded that the chosen scope adequately reflects both the characteristics of the Supply Base and the management systems in place.

Prior to the audit, the organisation carried out a stakeholder consultation process in Latvia and Sweden from 28 February 2026 to 28 March 2026, contacting local municipalities, state institutions, and relevant authorities. Feedback from this consultation was considered as part of the overall assessment process.

Overall, the SBE was carried out with sufficient rigour. The process demonstrates a structured and systematic approach, including the use of recognised regional risk assessments, stakeholder consultation, and implementation of mitigation measures. Based on the information reviewed, the current definition of the SBE scope is considered adequate for the specific conditions of the Supply Base and is supported by the Company's existing management systems.

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

Sawdust from Sweden will be sourced with SBP approved certification claim (FSC and PEFC).

United Loggers has a list of 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 self-declaration stating, that the supplied materials are residues.

Processing residues was added to the scope during this audit and during the audit no active suppliers for processing residues yet. During the audit, the procedures and code of conduct was verified. No active suppliers yet. BP explained that it is not economically feasible to produce wet sawdust intentionally. This is also confirmed by auditors' long-term experience

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

During the audit, the Chain of Custody (CoC) system documentation was reviewed, including system descriptions and procedures related to SBP certification. Critical control points within the CoC system were evaluated to ensure that the organisation maintains traceability and proper documentation of feedstock flows in accordance with SBP Standard 4 requirements.

Procedures are in place to ensure that any non-compliant material, if identified, is physically segregated and prevented from entering certified production. The audit confirmed that the organisation maintains adequate controls, documentation, and monitoring to support the integrity of the Chain of Custody system.

The organisation's SBP and RED mass balance system is location-based. The mass balance method applies a defined accounting period, and records are maintained to demonstrate that inputs and outputs remain consistent with certification requirements.

The material originates from a variety of forests, where clear cutting, salvage cutting or thinning have been undertaken according to the management plans. Raw material may also originate from land improvement or crop land restoration and renewal sites. Chipping takes usually place in the forest, in case of roundwood, it can also be transported to storage yards and chipped there, if needed.

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

The organisation has established systems to collect, record, and maintain all data required under SBP Standard 5, including information related to Greenhouse Gas (GHG) emissions. During the audit, the organisation provided a detailed overview of the data-collection processes, associated databases, and internal controls used to ensure the accuracy and completeness of reported values. The audit team reviewed the calculation methods, data sources, and record-keeping procedures applied for each relevant step of the biomass production and supply chain.

The organisation uses approved risk assessments and applies the mitigation measures described in its Supply Base Report (SBR) to ensure that underlying data is reliable and aligns with SBP requirements. Evidence supporting the reported GHG data—such as fuel consumption records, transport documentation, energy-use data, and production volumes—was made available during the audit. Sampling and verification confirmed that the systems in place are capable of generating accurate and verifiable data for SBP reporting purposes.

5.13 Summary of audit findings for competency of involved personnel

There are 5 persons working in the company, who are responsible for implementation SBP system, including SBE – general manager/board member and two regional managers, department manager and the bookkeeper. Staff members involved in the SBP system management and implementation, including the external consultant, demonstrated awareness of their responsibilities within the SBP system. To conduct the risk analysis and implement the SBP certification process, United Loggers OÜ assigned an external consultant with extensive experience in forest planning, management, and certification. The consultant has worked on processes related to forest certification in Estonia as well as in other countries worldwide.

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

☒ N/A – Standard 6 not in the scope

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

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

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

Risk assessments

The SBP certification system includes a Supply Base Evaluation, based on regional risk assessments and the mitigation of identified risks. Material subject to these mitigation measures qualifies as SBP-Compliant.

Estonia and Latvia

To minimize risks related to sourcing from high conservation value forests and to ensure SBP-compliant biomass, company conducted an SBE for primary feedstock from Estonia and Latvia in accordance with SBP Framework Standard 1 (Feedstock Compliance) and Standard 2 (Verification of SBP-Compliant Feedstock).

The SBE risk assessment uses the Revised Regional Risk Assessment for Estonia and Latvia (V2.0, 12 July 2024), available at: <https://sbp-cert.org/documents/normative-documents/version-2/risk-assessments/>

Trees Outside Forest (TOF): Annex 1 covers TOF material. The same regional risk assessments are applied as for forest feedstock. A small share may come from cleaning infrastructure areas or agricultural land (old hayfields, unused fields) of bushes and young trees, classified as TOF – Urban and Landscape Feedstock (2A). Biomass from agricultural land is sourced only from land-clearing, not agricultural production.

In Estonia, such clearing is not regulated (except in protected habitats under the Nature Conservation Act). In Latvia, limited regulations apply, mainly for protected habitats. Clearing is carried out with standard forestry machinery, removing only above-ground material; roots remain in place. The same origin-related data collection methods used for forest biomass are applied.

Company sources SBP-compliant primary feedstock from both certified and uncertified forests. The company has defined risk-mitigation measures enabling this feedstock to be sold as SBP-Compliant (see section *Specified Risk Indicators and Mitigation Measures*).

Sweden

The Biomass Producer – BP conducts a Supply Base Evaluation (SBE) in accordance with:

- SBP Standard 1 (Feedstock Compliance)
- SBP Standard 2 (Feedstock Verification)
- EU REDIII Bridging Document, and
- FSC and PEFC Controlled Wood and Chain of Custody standards

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

The BP applies a risk-based approach covering all 42 indicators of SBP Standard 1 (version 2.0).

REDIII scope

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

(iv) *Harvesting and soil/biodiversity safeguards (except clear-cut thresholds)*

(vi)¹ *Primary forests and old-growth forests (no-go areas)*

(vi)² *Highly biodiverse forests*

- (vi)⁴ Biomass fuel shall not be made from raw material obtained from heathland (no-go area)
 (vi)⁶ *Peatlands (drainage risk)*
 (vii) *Statement of assurance from biomass producers*

Latvia's Ministry of Agriculture issued a national Level A risk assessment, recognized by SBP on 5 November 2025. It concludes that Article 29(6)–(7) requirements are met, with *Low Risk* for all indicators. Available at: <https://www.zm.gov.lv/lv/izvertejums-par-meza-biomasas-atbilstibu-ilgtspejas-kriterijiem>.

Sweden - Level B management system at forest sourcing area level.

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

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Estonia
Area/Sub-Scope
N/A
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Specified risk description
Analysis suggests that although the key species, ecosystems, and HCVs in forests are generally identified, some WKHs and Natura 2000 forest land are not inventoried and thus this indicator is assigned a specified risk.
Detailed description of a mitigation measure
United Loggers implements a risk-based control system to ensure that feedstock is not sourced from Woodland Key Habitats (WKHs) or protected Natura 2000 forest habitats. All deliveries are verified prior to acceptance through full origin documentation and cross-checks against official databases. Approved supplier lists and GIS tools are used to screen all sourcing areas, ensuring exclusion of FMUs containing WKHs. For FSC and PEFC-certified material, additional checks confirm that forest owners apply procedures to avoid harvesting in WKHs. Field verification is conducted on a risk-based sampling ($0.3 \times \sqrt{n}$ of FMUs), following FSC requirements. Any areas identified as WKH during field inspections are excluded from sourcing. For Natura 2000 areas, only material with valid felling permits is accepted, confirming prior assessment by authorities that no protected habitats are present. These measures ensure effective exclusion of feedstock originating from WKHs and protected Natura 2000 forest habitats.
Detailed description of CB evaluation of mitigation measure and its conclusions

Company mitigation measures were assessed using methods (not limited to): document review (code of conducts, supplier data etc), interviews (responsible, gate checks, suppliers, etc), database verification (cross-checked a sample of harvesting sites against the WKH, potential WKH, and Natura 2000 forest habitat databases to confirm screening procedures were correctly applied), field visits (selected harvesting sites were inspected to confirm the absence of HCVs and evaluate implementation of field-level mitigation measures).

Based on these evaluation methods, the CB concluded:

- Supplier approval and origin verification procedures are systematic and reliable.
- Screening of harvesting sites using official WKH and Natura 2000 databases is consistently applied.
- When risks are identified, company use of licensed experts provides credible and independent verification.
- Annual field inspections effectively ensure ongoing compliance.
- Certified feedstock under SBP-recognized schemes meets relevant risk indicators.

Overall, company mitigation measures are comprehensive, correctly implemented, and effective, enabling all relevant risks to be reduced to a low level and supporting the classification of biomass as SBP-Compliant.

Country
Estonia
Area/Sub-Scope
N/A
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
The 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.
Detailed description of a mitigation measure
Same risk mitigation process as mentioned under 2.1.1 is used to mitigate the risk related to 2.1.2. United Loggers implements a risk-based control system to ensure that feedstock is not sourced from Woodland Key Habitats (WKHs) or protected Natura 2000 forest habitats. All deliveries are verified prior to acceptance through full origin documentation and cross-checks against official databases. Approved supplier lists and GIS tools are used to screen all sourcing areas, ensuring exclusion of FMUs containing WKHs. For FSC and PEFC-certified material, additional checks confirm that forest owners apply

procedures to avoid harvesting in WKHs.

Field verification is conducted on a risk-based sampling ($0.3 \times \sqrt{n}$ of FMUs), following FSC requirements. Any areas identified as WKH during field inspections are excluded from sourcing.

For Natura 2000 areas, only material with valid felling permits is accepted, confirming prior assessment by authorities that no protected habitats are present.

These measures ensure effective exclusion of feedstock originating from WKHs and protected Natura 2000 forest habitats.

Detailed description of CB evaluation of mitigation measure and its conclusions

Company mitigation measures were assessed using methods (not limited to): document review (code of conducts, supplier data etc), interviews (responsible, gate checks, suppliers, etc), database verification (cross-checked a sample of harvesting sites against the WKH, potential WKH, and Natura 2000 forest habitat databases to confirm screening procedures were correctly applied), field visits (selected harvesting sites were inspected to confirm the absence of HCVs and evaluate implementation of field-level mitigation measures).

Based on these evaluation methods, the CB concluded:

- Supplier approval and origin verification procedures are systematic and reliable.
- Screening of harvesting sites using official WKH and Natura 2000 databases is consistently applied.
- When risks are identified, company use of licensed experts provides credible and independent verification.
- Annual field inspections effectively ensure ongoing compliance.
- Certified feedstock under SBP-recognized schemes meets relevant risk indicators.

Overall, company mitigation measures are comprehensive, correctly implemented, and effective, enabling all relevant risks to be reduced to a low level and supporting the classification of biomass as SBP-Compliant.

Country

Estonia

Area/Sub-Scope

N/A

Indicator

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

Specified risk description

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.

Detailed description of a mitigation measure

To mitigate the risk of sourcing primary feedstock from forest areas classified as having

both high carbon stock and high conservation value (HCV), company applies a comprehensive risk management approach based on the findings of the Regional Risk Assessments (RRAs).

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.

Detailed description of CB evaluation of mitigation measure and its conclusions

Company mitigation measures were assessed using methods (not limited do): document review (code of conducts, supplier data etc), interviews (responsible, gate checks, suppliers, etc), database verification (cross-checked a sample of harvesting sites against the WKH, potential WKH, and Natura 2000 forest habitat databases to confirm screening procedures were correctly applied), field visits (selected harvesting sites were inspected to confirm the absence of HCVs and evaluate implementation of field-level mitigation measures).

Based on these evaluation methods, the CB concluded:

- Supplier approval and origin verification procedures are systematic and reliable.
- Screening of harvesting sites using official WKH and Natura 2000 databases is consistently applied.
- When risks are identified, company use of licensed experts provides credible and independent verification.

- Annual field inspections effectively ensure ongoing compliance.
- Certified feedstock under SBP-recognized schemes meets relevant risk indicators.

Overall, company mitigation measures are comprehensive, correctly implemented, and effective, enabling all relevant risks to be reduced to a low level and supporting the classification of biomass as SBP-Compliant.

Country
Estonia
Area/Sub-Scope
N/A
Indicator
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Specified risk description
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.
Detailed description of a mitigation measure
Detailed description of CB evaluation of mitigation measure and its conclusions
Company mitigation measures were assessed using methods (not limited do): document review (code of conducts, supplier data etc), interviews (responsible, gate checks, suppliers, etc), database verification (cross-checked a sample of harvesting sites against the WKH, potential WKH, and Natura 2000 forest habitat databases to confirm screening procedures were correctly applied), field visits (selected harvesting sites were inspected to confirm the absence of HCVs and evaluate implementation of field-level mitigation measures). Based on these evaluation methods, the CB concluded: • Supplier approval and origin verification procedures are systematic and reliable. • Screening of harvesting sites using official WKH and Natura 2000 databases is consistently applied. • When risks are identified, company use of licensed experts provides credible and independent verification. • Annual field inspections effectively ensure ongoing compliance. • Certified feedstock under SBP-recognized schemes meets relevant risk indicators. Overall, company mitigation measures are comprehensive, correctly implemented, and effective, enabling all relevant risks to be reduced to a low level and supporting the classification of biomass as SBP-Compliant.

Country
Latvia
Area/Sub-Scope
N/A
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Specified risk description
From SBP risk assessment: " Risk conclusion and justification". 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.
Detailed description of a 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. 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.
Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Company had not sourced from Latvia through SBE this audit period.

Country
Latvia
Area/Sub-Scope
N/A
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
From SBP risk assessment: "Risk conclusion and justification". 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.
Detailed description of a 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. 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.

Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Company had not sourced from Latvia through SBE this audit period.

Country

Latvia

Area/Sub-Scope

N/A

Indicator

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

Specified risk description

From SBP risk assessment: "Risk conclusion and justification". 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.

Detailed description of a 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 conducted 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.

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.

Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Company had not sourced from Latvia through SBE this audit period.

Country

Latvia

Area/Sub-Scope

N/A

Indicator

3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).

Specified risk description

From SBP risk assessment: " Risk conclusion and justification 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.

Detailed description of a mitigation measure

Same as for 2.1.1 and 2.1.3 to mitigate risk related HCV1 and HCV3. HCV 2 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.

Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Company had not sourced from Latvia through SBE this audit period.

Country

Sweden

Area/Sub-Scope

N/A

Indicator

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

Specified risk description

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. 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.

Detailed description of a 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.

Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Also, field visits were conducted in a sample of forest sites, that included forest feedstock, harvested and not harvested yet. No HCV areas were identified during the document check and on-site visit

Country

Sweden

Area/Sub-Scope

N/A

Indicator

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

Specified risk description

This specified risk is same as indicator 2.1.1 but with focus on identified species and HCV areas.

Detailed description of a mitigation measure

Mitigation measure follows same mitigation measures as 2.1.1

Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Also, field visits were conducted in a sample of forest sites,

that included forest feedstock, harvested and not harvested yet. No HCV areas were identified during the document check and on-site visit

Country
Sweden
Area/Sub-Scope
N/A
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
This specified risk is same as indicator 2.1.1 and includes also buffer zones to water and mires.
Detailed description of a 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 height of trees (approx. 15-25 meter).
Detailed description of CB evaluation of mitigation measure and its conclusions
During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Also, field visits were conducted in a sample of forest sites, that included forest feedstock, harvested and not harvested yet. No HCV areas were identified during the document check and on-site visit

Country
Sweden
Area/Sub-Scope
N/A
Indicator
4.2.7 Designated cultural heritage sites shall be preserved.
Specified risk description
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)
Detailed description of a 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.

Detailed description of CB evaluation of mitigation measure and its conclusions

During the audit a sample of origin documents were reviewed, also verified that the responsible person knows the procedure and can use publicly available databases as needed. It was discussed how the field inspections will take place and how the company mitigates the risk. Also, field visits were conducted in a sample of forest sites, that included forest feedstock, harvested and not harvested yet. No HCV areas were identified during the document check and on-site visit