



# Supply Base Report:

## DAI DUONG FOREST PRODUCTS JSC

### Main (Initial) 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](http://www.sbp-cert.org)

### Document history

|                    |                                |
|--------------------|--------------------------------|
| <b>Version 1.0</b> | <b>Published 26 March 2015</b> |
| <b>Version 2.0</b> | Published 10 August 2023       |
| <b>Version 2.1</b> | Published 15 April 2024        |
| <b>Version 2.2</b> | Published 21 May 2025          |
| <b>Version 2.3</b> | Published 14 August 2025       |

© Copyright Sustainable Biomass Program Limited 2025

## Table of contents

### 1 Overview

### 2 Description of the Biomass Producer and the Supply Base

- 2.1 Description of the company
- 2.2 Detailed description of the Supply Base
- 2.3 Feedstock information

### 3 Supply Base Risk Assessments and Risk Management Measures

- 3.1 Summary of the Supply Base Evaluation
- 3.2 Conflicts with applicable national and sub-national legislation
- 3.3 Risk Management Measures

### 4 Stakeholder engagement

- 4.1 General description
- 4.2 Response to stakeholder comments

### 5 Report updates and approval

#### Annex 1: Detailed findings for Supply Base Evaluation indicators

#### Annex 2: EU RED Supply Base Evaluation

#### Annex 2a: EU RED II Supply Base Evaluation

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

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

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

## 1 Overview

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Producer name:</b>                    | DAI DUONG FOREST PRODUCTS JSC                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Producer address:</b>                 | Land Lot No. 631, Map No. 41, Nghi Son Economic Zone,, 42736 Truong Lam Commune, Thanh Hoa Province, Viet Nam                                                                                                                                                                                                                                                                                                                                                            |
| <b>SBP Certificate Code:</b>             | SBP-14-09                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Geographic position:</b>              | 19.349360, 105.720069                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Primary contact:</b>                  | Trong Tran Van,<br>+84 914 841 455,<br>trongtran0@gmail.com                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Company website:</b>                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Date report finalised:</b>            | 30 Jun 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>SBR reporting period from:</b>        | 01 Jun 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>SBR reporting period to:</b>          | 31 May 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Name of the Certification Body:</b>   | SGS North America Inc.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Certification Body Approval date:</b> | 25 Aug 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>SBP Standard(s) used:</b>             | 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 Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.1 -, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0 |
| <b>Feedstock origin (countries)</b>      | Viet Nam (Nghe An Province, Thanh Hoa Province)                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Weblink to Standard(s) used:</b>      | <a href="https://sbp-cert.org/documents/standards-documents/standards">https://sbp-cert.org/documents/standards-documents/standards</a>                                                                                                                                                                                                                                                                                                                                  |

## 2 Description of the Biomass Producer and the Supply Base

### 2.1 Description of the company

- DAI DUONG FOREST PRODUCTS JSC was established under the business registration certificate No. 2802615442 issued by the Department of Planning and Investment of Thanh Hoa province for the first time on Jan. 11, 2019 and registered for the 7th change on Dec. 17, 2025 issued by the Department of Finance.
- Our company is operating a woodchips mill, a Finger joint board factory and a biomass factory in located in Landlot no 631, Map no 41, Nghi Son Economic Zone, Truong Lam Commune, Thanh Hoa Province, Vietnam with a system of factories with an area: 8 ha, including biomass factory with an area: 3.5 ha, Production Capacity about 50,000 tonnes/year with 55 the personnel involved in the certification scope of the company. Modern closed production line Internal Vehicle Transportation System And Process System Efficiently Operate the Product Journey Chain System and ensure that the source of input materials is continuously monitored without interruption

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

**Number of employees:** 55

**Annual maximum production capacity (metric tonnes):** 50000

**Number of direct feedstock suppliers:** 4

**Approximate number of feedstock sub-suppliers:** 0

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

- Our company implements FSC CoC certified, PEFC CoC certified product journey chain; The Mass Balance System complies with the SBP Standard to ensure traceability from the point of origin through the transportation, processing and production of pellets.
- Input materials are FSC 100% certified or audited through the company's FSC CW, PEFC CS (DDS)
- Primary input materials: Round timber with FSC 100% or FSC CW, PEFC CS certification is purchased from family-owned plantations. The logs are transported to the factory and shredded into chips on the spot. The entire process is monitored and controlled to avoid the risk of mixing ingredients.
- SBP Scope: All input materials are registered as SBP Controlled corresponding to the output product is "SBP-Controlled Biomass"
- Tree species: Acacia species (Acacia spp), Eucalyptus species (Eucalyptus spp), Pinus spp.

### 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.*

|                        |                                      |
|------------------------|--------------------------------------|
| <b>Country</b>         | Viet Nam                             |
| <b>Area/Region</b>     | Nghe An Province, Thanh Hóa Province |
| <b>Exclusions</b>      | HCVs                                 |
| <b>Feedstock types</b> | Primary feedstock                    |

|                                                                                                                                                                                                                                                                                                                                                                       |                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>Feedstock Product Groups</b>                                                                                                                                                                                                                                                                                                                                       | Forest feedstock (1A)                                                                      |
| <b>Feedstock inputs</b>                                                                                                                                                                                                                                                                                                                                               | SBP Controlled feedstock                                                                   |
| <b>Is the forest managed to supply energy and non-energy markets?</b>                                                                                                                                                                                                                                                                                                 | Yes - Majority                                                                             |
| <b>For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?</b>                                                                                                                                                                                                                      | Yes - Majority                                                                             |
| <b>Risk assessment(s)</b>                                                                                                                                                                                                                                                                                                                                             | N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme |
| <b>Provide a concise summary of why a SBE was determined to be required or not required here:</b>                                                                                                                                                                                                                                                                     |                                                                                            |
| <p>- Input materials purchased with FSC declaration; PEFC or rated through our company's FSC CW, PEFC CS process (DDS). At present, our company can only produce the statement "SBP-Controlled Biomass". This statement is equivalent to the FSC CW, PEFC CS statement. If any FSC 100% input material is purchased, it will be downgraded to FSC CW declaration.</p> |                                                                                            |
| <b>Feedstock types included in SBE:</b>                                                                                                                                                                                                                                                                                                                               | N/A                                                                                        |
| <b>Includes EU RED SBE:</b>                                                                                                                                                                                                                                                                                                                                           | Yes                                                                                        |
| <b>Includes EU RED II SBE grandfathering</b>                                                                                                                                                                                                                                                                                                                          | No                                                                                         |
| <b>Includes EU RED TOF:</b>                                                                                                                                                                                                                                                                                                                                           | No                                                                                         |
| <b>Includes EU RED II TOF grandfathering</b>                                                                                                                                                                                                                                                                                                                          | No                                                                                         |
| <b>Size of Supply Base area (million ha):</b>                                                                                                                                                                                                                                                                                                                         | 2760.0000                                                                                  |
| <b>Map(s) of the Supply Base area:</b>                                                                                                                                                                                                                                                                                                                                |                                                                                            |





## 2.3 Feedstock information

- a. **Total volume of Feedstock:** 1-200,000 tonnes
- b. **Volume of primary feedstock:** 1-200,000 tonnes
- c. **List of all the species in primary feedstock, including scientific name:**

|                |            |
|----------------|------------|
| Acacia spp     | Acacia     |
| Eucalyptus spp | Eucalyptus |
| Pinus spp      | Pinus      |

- 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:**
- 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 used by the sawmill closest to where the wood was grown.
- i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 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
- m. **Volume of processing residues feedstock:** 0  
**Physical form of the feedstock:** N/A
- n. **Share of SBP-recognised system claim for processing residues:**

- o. **Volume of post-consumer feedstock:** 0  
**Physical form of the feedstock:** N/A
- p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 1000000 tonnes
- q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 20000000.00 tonnes  
**Explanation:** According to Decision 693/QĐ-UBND of the People's Committee of Nghe An Province issued on feb. 27, 2026 on announcing the current state of forests in 2025: The area of planted forests has become forests: 184,906.72 hectares. According to Decision 484/QĐ-UBND of the People's Committee of Thanh Hoa Province issued on feb. 11, 2026 on announcing the current state of forests in 2025: The area of planted forests has become forests: 252,954.06 hectares. Total 437,860.78 hectares. The average exploitation age is 5 years and the estimated exploitation volume is 120 tons/ha. We estimate that about 50% of this area complies with EU RED requirements and DAI DUONG FOREST PRODUCTS JSC can purchase about 5% of the input materials for pellet production.

### 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

#### 3.2 Conflicts with applicable national and sub-national legislation

#### 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.*

## 4 Stakeholder engagement

### 4.1 General description

**Biomass Producer's stakeholder engagement start date:**

**Biomass Producer's stakeholder engagement end date:**

**Total number of stakeholders contacted:**

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

### 4.2 Response to stakeholder comments

**Stakeholder description:** Nil

**Stakeholder comment:** Nil

**Response to the stakeholder:** Nil

## 5 Report updates and approval

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

**Summary of changes:** N/A

|                                |                           |
|--------------------------------|---------------------------|
| <b>Name</b>                    | Pham Van Luu              |
| <b>Title</b>                   | Management representative |
| <b>Date of report approval</b> | 30 Jun 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                                                               | Nghe An Province, Thanh Hóa Province                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Sustainable harvesting criteria 29(6)                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| (i) The legality of harvesting operations                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Type of Risk Assessment used                                       | <input type="checkbox"/> Level A – proof at national or sub-national level<br><input checked="" type="checkbox"/> 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 | <p>Supplier Verification</p> <ul style="list-style-type: none"> <li>- The company only uses raw materials from FSC-certified suppliers with a 100% FSC commitment or FSC-controlled wood. These suppliers must strictly comply with FSC mining standards and national legal requirements</li> <li>- 100% of suppliers are granted land use right certificates; The entire exploitation area is planted production forests of households</li> <li>- Land use right certificate with the same name as the user's citizen identity card</li> <li>- 100% of suppliers are field-tested to meet requirements</li> <li>- Mapping suppliers, locating the coordinates of each forest lot</li> <li>- Making a purchase contract between the company and the supplier</li> <li>- The supplier shall make a list of forest products in accordance with the provisions of Circular no. 26/2025/TT-BNNMT</li> <li>- Weigh slips at the factory</li> <li>- Exploitation activities comply with the requirements of law: Forestry Law No. 16/2017/QH14 dated November 15, 2017; Land Law 2024, Law No. 31/2024/QH15 dated January 18, 2024; Labor Code 2019 No. 45/2019/QH14; Law on Tax Administration 2019 No. 38/2019/QH14; Law No. 45/2009/QH12 of the National Assembly promulgated on 25/11/2009 on severance tax; Law on Environmental Protection, Law on Environmental Protection No. 72/2020/QH14 dated November 17, 2020 of the National Assembly of the Socialist Republic of Vietnam; Law on Biodiversity No. 20/2008/QH12</li> <li>3. Stakeholder consultation: In order to confirm that there is no dispute over land use rights in the mining area, the consulting parties include:               <ul style="list-style-type: none"> <li>- Economic Department of Chau Binh Commune: Mr. Lang Quoc Hung - department head</li> <li>- Economic Department of Quy Chau Commune: Mr. Kim Van Minh - department head</li> <li>- Head of Quy Chau Forest Ranger Station Mr. Nguyen Huu Duy</li> </ul> </li> </ul> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>- Department of Culture and Social Affairs of Chau Binh Commune: Mr. Lo Duc Khiem - department head</li> <li>Department of Culture and Social Affairs of Quy Chau Commune: Mr. Nguyen Thi Binh - department head</li> <li>- - Head of Trung Do 3 village – Châu Bình commune: Mr. Lang Van Truong</li> <li>- - Head of 3/4 village – Châu Bình commune: Mr. Nguyen Hong Thai</li> <li>- - Head of Xon village – Quy Chau commune: Mr. Lu Van Tinh</li> <li>- - Head of Hoi 2 village – Quy Chau commune: Mr. Lang Van Chien</li> <li>- - Forest owner: Mr. Lang Van Linh</li> <li>- - Forest owner: Mr. Lo Van Dan</li> <li>- Forest owner: Mr. Le Van Huy</li> <li>- - Forest owner: Mr. Vi Van Di</li> <li>- - Owner of neighboring forests: Mr. Lang Van Ky</li> <li>- - Owner of neighboring forests: Mr. Lo Van Thuyet</li> <li>- - Owner of neighboring forests: Mr. Lu Van Hien</li> <li>- - Owner of neighboring forests: Mr. Vi Van Hung</li> <li>n Worker: Ms. Hoang Thi Tinh; Mr. Lang Văn Minh</li> <li>- Ethnic minority: Mr. Lang Van Hai; Mr. Kim Van Nhan</li> </ul> <p>All consultations confirmed that there was no dispute over land use rights in the exploitation area; All suppliers have been granted land use right certificates and have the same name as the citizen identity card of the current user. Good compliance with local laws and regulations.</p> <p>Risk Conclusion: Low Risk</p> |
| <b>(ii) Forest regeneration of harvested areas</b>                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Type of Risk Assessment used</b>                                                                                                                                                                                                                                                                                                                                                                                            | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Level A risk assessment description</b>                                                                                                                                                                                                                                                                                                                                                                                     | SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>(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</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Type of Risk Assessment used</b>                                                                                                                                                                                                                                                                                                                                                                                            | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Level A risk assessment description</b>                                                                                                                                                                                                                                                                                                                                                                                     | SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>(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</b>                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/> Level A – proof at national or sub-national level<br><input checked="" type="checkbox"/> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>- Supplier Verification</li> <li>• Conduct inspections at the site to collect negative impacts and propose mitigation measures: Do not use fertilizers and chemicals; Reforestation immediately after logging; Limit road paving; Do not dig up the roots after mining; The protection corridor along rivers and streams is not affected. Do not declare more than 30 hectares at the same time.</li> <li>• - Environmental impact monitoring and assessment reports.</li> <li>• - Supplier field inspection records: 100% of suppliers do not use chemical fertilizers, pesticides and herbicides</li> <li>• - Stakeholder consultation</li> <li>• - Exploitation activities comply with the requirements of law: Forestry Law No. 16/2017/QH14 dated November 15, 2017; Land Law 2024, Law No. 31/2024/QH15 dated January 18, 2024; Labor Code 2019 No. 45/2019/QH14; Law on Tax Administration 2019 No. 38/2019/QH14; Law No. 45/2009/QH12 of the National Assembly promulgated on 25/11/2009 on severance tax; Law on Environmental Protection, Law on Environmental Protection No. 72/2020/QH14 dated November 17, 2020 of the National Assembly of the Socialist Republic of Vietnam; Law on Biodiversity No. 20/2008/QH12</li> <li>• - Comply well with Circular No. 16/2025/TT-BNNMT dated June 19, 2025 regulating decentralization, decentralization and delimitation of state management competence and some contents in the field of Forestry and Forest Protection (Replacing Circular 28/2018 on Sustainable Forest Management)</li> </ul> <p>2. Stakeholder consultation</p> <ul style="list-style-type: none"> <li>- Economic Department of Chau Binh Commune: Mr. Lang Quoc Hung - department head</li> <li>- Economic Department of Quy Chau Commune: Mr. Kim Van Minh - department head</li> <li>- Head of Quy Chau Forest Ranger Station Mr. Nguyen Huu Duy</li> <li>- Department of Culture and Social Affairs of Chau Binh Commune: Mr. Lo Duc Khiem - department head</li> <li>- Department of Culture and Social Affairs of Quy Chau Commune: Mr. Nguyen Thi Binh - department head</li> <li>- - Head of Trung Do 3 village – Châu Bình commune: Mr. Lang Van Truong</li> <li>- - Head of 3/4 village – Châu Bình commune: Mr. Nguyen Hong Thai</li> <li>- - Head of Xon village – Quy Chau commune: Mr. Lu Van Tinh</li> </ul> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>- Head of Hoi 2 village – Quy Chau commune: Mr. Lang Van Chien</li> <li>- Forest owner: Mr. Lang Van Linh</li> <li>- Forest owner: Mr. Lo Van Dan</li> <li>- Forest owner: Mr. Le Van Huy</li> <li>- Forest owner: Mr. Vi Van Di</li> <li>- Owner of neighboring forests: Mr. Lang Van Ky</li> <li>- Owner of neighboring forests: Mr. Lo Van Thuyet</li> <li>- Owner of neighboring forests: Mr. Lu Van Hien</li> <li>- Owner of neighboring forests: Mr. Vi Van Hung</li> <li>n Worker: Ms. Hoaoang Thi Tinh; Mr. Lang Văn Minh</li> <li>- Ethnic minority: Mr. Lang Van Hai; Mr. Kim Van Nhan</li> </ul> <p>Results of on-site inspection and assessment and consultation with relevant parties and forest owners; workers;.. are trained before carrying out mining activities and understand measures to minimize negative impacts on the environment and society; forestry technical measures; occupational safety and health.</p> <ul style="list-style-type: none"> <li>- Risk Conclusion: Low Risk</li> </ul> |
| <b>(v) That harvesting maintains or improves the long-term production capacity of the forest.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Type of Risk Assessment used</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Level A risk assessment description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>(vi)<sup>1</sup> 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.</b></p> <p><i>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:</i></p> <p><i>(a) <b>primary forest</b> and other wooded land and <b>old growth forest</b>, 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 <b>old growth forest</b> 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.</i></p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Type of Risk Assessment used</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Level A risk assessment description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>(vi)<sup>2</sup> 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.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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                                       | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> 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)<sup>3</sup> 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                                       | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> 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)<sup>4</sup> 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        | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> 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                                                                                                                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>(vi)<sup>5</sup> 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.</b></p> <p><i>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) <b>wetlands</b>, 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).</i></p>                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Type of Risk Assessment used</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Level A risk assessment description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | SBP-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>(vi)<sup>6</sup> 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.</b></p> <p><i>Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was <b>peatland</b> 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.</i></p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Type of Risk Assessment used</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/> Level A – proof at national or sub-national level<br><input checked="" type="checkbox"/> Level B – management system at forest sourcing area level                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Level A risk assessment description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Level B management system at the level of the forest sourcing area</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>1. Supplier Verification Peatland deposits in Vietnam are mainly concentrated in the low-lying, flooded areas of the Mekong Delta. The specific distribution is divided into the following key areas: Mekong Delta (the largest key area). Primarily distributed in the U Minh Melaleuca forest area, located in the provinces of Ca Mau and Kien Giang. Red River Delta: Scattered in some low-lying areas along the river, forming small deposits mainly used for agriculture and land reclamation. Southeast and Central Vietnam: Found in some localized low-lying areas, for example, the inland sandy areas of Phong Dien (Thua Thien Hue). - In Thanh Hoa and Nghe An provinces, peatland is scarce and concentrated in low-lying areas or coastal swamps, along with wetlands and mangrove swamps, state authorities have planned agricultural land, coastal protection forests, primarily planted with aquatic plants to protect the soil. These forests are strictly protected, with no encroachment or exploitation permitted. The company's raw materials, acacia and eucalyptus trees, are not grown in these mangrove and peatland forests. [<a href="https://baothanhhoa.vn/ngghien-cuu-phat-trien-du-an-phat-trien-vung-dat">https://baothanhhoa.vn/ngghien-cuu-phat-trien-du-an-phat-trien-vung-dat</a>]</p> |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>than-bun-ngap-nuoc-tai-huyen-vinh-loc-163694.htm](https://baothanhhoa.vn/nghien-cuu-phat-trien-du-an-phat-trien-vung-dat-than-bun-ngap-nuoc-tai-huyen-vinh-loc-163694.htm) 2. Stakeholder consultation - Local authorities - Economic Department of Chau Binh Commune: Mr. Lang Quoc Hung - department head - Economic Department of Quy Chau Commune: Mr. Kim Van Minh - department head - Head of Quy Chau Forest Ranger Station Mr. Nguyen Huu Duy - Department of Culture and Social Affairs of Chau Binh Commune: Mr. Lo Duc Khiem - department head Department of Culture and Social Affairs of Quy Chau Commune: Mr. Nguyen Thi Binh - department head - Head of Trung Do 3 village – Châu Bình commune: Mr. Lang Van Truong - Head of 3/4 village – Châu Bình commune: Mr. Nguyen Hong Thai - Head of Xon village – Quy Chau commune: Mr. Lu Van Tinh - Head of Hoi 2 village – Quy Chau commune: Mr. Lang Van Chien - NGOs - Vietnam Association of Forestry Science and Technology: Assoc. Prof. Dr. Tran Van Con - FSC Vietnam: Vu Thi Que Anh - WWF: Van Ngoc Thinh - ILO Viet Nam: Nguyen Thi Mai Oanh - Research institutions and universities Forest Science Institute of Central Highlands and South of Central Vietnam: Ph.D. Ngo Van Cam - Center for Tropical Forestry: Ph.D. Tran Hong Son - Tay Nguyen University: MA. Ho Dinh Bao Results of on-site inspection and assessment; Referring to the investigation reports and consultation results of stakeholders, the mining areas of the suppliers are granted land use right certificates and are not allowed to be exploited from coastal wetlands; peat soil. Risk Conclusion: Low Risk</p> |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**(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).**

|                                                                           |                                                                                                                                                                             |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Type of Risk Assessment used</b>                                       | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level |
| <b>Level A risk assessment description</b>                                | N/A                                                                                                                                                                         |
| <b>Level B management system at the level of the forest sourcing area</b> | <i>Not applicable, requirement only applies to Level A</i>                                                                                                                  |

#### LULUCF criteria 29(7)

|                                                                           |                                                                                                                                                                             |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Type of Risk Assessment used</b>                                       | <input checked="" type="checkbox"/> Level A – proof at national or sub-national level<br><input type="checkbox"/> Level B – management system at forest sourcing area level |
| <b>Level A risk assessment description</b>                                | SBP-endorsed EU RED Level A risk assessment for Article 29(7) LULUCF_v1.4                                                                                                   |
| <b>Level B management system at the level of the forest sourcing area</b> | N/A                                                                                                                                                                         |



## Annex 2a: EU RED II Supply Base Evaluation

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

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

#### Verification and monitoring of suppliers

N/A

#### Feedstock inspection and classification upon receipt

N/A

#### Supplier audit for processing residues and post-consumer feedstock

N/A

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

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

Not Applicable (RED II TOF not included)

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

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