Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of BSL, LDA

Third Surveillance Audit

Sustainable Biomass Program
sbp-cert.org

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

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

Document history

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Pilar Gorria Serrano
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	BSL, LDA
Company legal address:	Rua Engenheiro Ferreira Dias, 444, 4100-246 Porto, Portugal
Company contact for SBP:	Sara Reis
Company contact email:	coc@bsl.pt
Company website:	http://www.bsl.pt
Date of installation:	
SBP Certificate Code:	SBP-08-93
Date of certificate issue:	12 Jul 2023
Date of certificate expiry:	11 Jul 2028
Audit closing meeting date:	17 Jul 2026
Audit cycle:	Third Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Kersti Kuum
Date of decision:	17 Sep 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9344 copied from 6105	NC Grading: Observation
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	3.5 The Organisation shall establish sub-scopes where the risks of non-compliance with Standard 1 are not homogeneous within the Supply Base. The sub-scopes shall be defined as geographical areas or otherwise clearly delineated separate sources of feedstock within the Supply Base, where the risks are uniform. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
BSL sources approximately 90% FSC 100% certified products, as logs or standing timber. Thus, BSL could establish a sub-scope for these inputs and as such assess the risk of indicators as specified in "Evaluation of the Forest Stewardship Council (FSC®) scheme using the Framework for benchmarking and recognition of certification schemes relevant to the scope of SBP certification"	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9381	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0

Requirement:	7.7 The Organisation shall monitor the effectiveness of its RMMs at least every 12 months but in any case, prior to its annual audit. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
BSL implemented a monitoring system at the level of vessel where origins included in each vessel are samples and audited by BSL. For each internal audit Manifesto (in case of Portugal) and Harvesting Licence in case of Spain is analyzed, origin documents are collected, SIGPAC geo data base reviewed in case of Spain and field inspection conducted. Valid conclusions are raised during the field visits and improvements connected with H&S or river protections handled by BSL. During the audit it was noticed that very relevant sources of information as Harvesting viewer from Forest authorities in Galicia or Geo Rubus in case of Portugal from ICNF, specifically its shapes are not used in combination with origin polygons to evaluate implementation of RMM. In one of the sampled internal audit, there was a lack of identification of conditions applicable to areas between 5-100 m to the rivers due to a mistake during submission of the harvesting notification. This issue (visible under https://mapas.xunta.gal/visores/aproveitamentos/) was not identified by internal auditor. Additionally important forest practices post-harvesting are not captured in the monitoring activities as the requirements to keep 10 m. without plantation along the rivers to to facilitate the formation and maintenance of riparian habitats	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-09-17
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9414	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.1 The Organisation shall develop a Risk Management Plan (RMP) which includes Risk Management Measures (RMMs) for each Indicator rated as specified risk within its SBE per the Organisation's Risk Assessment or an SBP-endorsed RRA with the objective to mitigate the risk and reduce the risk rating to low risk. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the onsite visit conducted (15022A502033290000UA) it was observed that harvesting work was not completed, and logging debris is visible on the hillside. The logger mentions that the debris will be removed in bales. A river runs through the lower part of the plot, and although it does not appear that machinery entered the river, logging debris is stored very close by. Given the slope, this debris poses a risk of falling into the riverbank. Logging waste is visible on the ground. Although the work is not yet finished and it is assumed that the logging debris will be removed, a minor NCR is issued connected with the containers found and the risk of damage to the riverbank. Onsite visit to cadastral reference 27048J0040056700000IG: Visit used to witness BSL responsible staff as internal auditor. Eucalyptus plantation harvesting	

on going, H&S procedures evaluated, staff interviewed. One non-permanent water line was present in the area with riparian vegetation. During the visit, it was observed that the logging team did not consider the intermittent water lines, crossing it with machinery and removing most of the vegetation. Although some of the existing broadleaf trees were also observed to have remained standing, a minor NCR was issued regarding the work in the intermittent stream lines	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-09-17
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9526	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.16 Evidence of effective implementation of the SEP shall be available for verification, such as meeting notes, email communications, records of participation in regional multi-stakeholder processes, responses to comments/feedback/complaints, etc. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit it was discussed that although BSL is sending notifications to a long list of stakeholders with relevant groups involved, no comments were received. BSL perform different activities under its SBP scope (harvesting, chipping, material management in ports, transport, etc.) and each activity impacts to specific stakeholder (ex. municipalities with forest prevention areas maintenance along the roads, local forest authorities with river impacts, ports or local municipalities with potential trucks transit, etc). Organization shall review its Stakeholder engagement plan to evaluate its efficiency and results according to BSL priorities	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-09-17
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

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2.4 Notes for the next Audit

Verify implementation of SBE in Andalucia

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Trader
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Product Group IDs	☒ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☐ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips, WB 1.1 Wood pellets
Feedstock origin (countries):	Portugal, Spain
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	No changes since last annual audit

3.1 Description of the company

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

BSL was founded in 1994 as a family business, with main office based in Oporto, Portugal. The company has an international approach and operates in the international markets as a recognized timber trader, but also as operator and biomass producer. BSL has continuous operations in Portugal, Mozambique and Spain. Also has a business area related to Steels. Its permanent structure comprises presently 8 key managers team members associated to wood and biomass business spread over different areas of the company and as mentioned to Steels. One of its competitive advantage comes from the logistics know-how, as result of BSL experienced, particularly in sea transport. BSL has an FSC and PEFC Certificate and in the past years was already certified as Biomass Producer and also Trader. But due commercial reasons decided to drop the certification as Biomass Producer. However, their commercial situation has now changed and motivates that BSL, LDA to adhere again to the SBP certification, as a trader and biomas producer, including REDII, given that the biomass market shows aptitude for these requirements.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
BSL Ltd	Rua Engenheiro Ferreira Dias, 444	Office	☒
Port of Aviero	Aveiro	Storage place	☒
Port of Burela	Burela	Storage place	☐
Port of Ferrol	Ferrol	Storage place	☒
Port of Huelva	Huelva	Storage place	☐

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

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

BSL is a biomass producer and a trader without physical possession. As a biomass producer, BSL takes possession of the woody material, through the acquisition of standing timber from owners or from purchases from wood traders and logging companies. Physical separation method is used by default. The material is being transported to the port(s) and chipped. There is no mixing of material and port visits verified that the area will be completely cleaned prior to production of SBP material. As a trader, BSL purchases wood chips and pellets from other SBP certified traders and biomass producers. Biomass is purchased with SBP-compliant or SBP-controlled claims and transferred with the same claim to their customers. Biomass is purchased loaded to vessels and ownership changed from the Trader to customer at the port of destination. No handling or treatment of biomass takes place. When biomass is in compliance with EU RED requirements, relevant SBP EU RED-Compliant claim will be transferred to the customers

4 Specific objective of the audit

The objective of this evaluation was to confirm that BSL's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification. The scope of this evaluation also covered the Supply Base Evaluation and their mitigation measures as well as EU RED requirements for primary feedstock. The scope of the evaluation covered:
-Review of the BP's management procedures, including requirements designated in applicable SBP Standards and Instruction Documents;
-Review of the production processes, production site visit;
-Review of the Supply Base Report and Supply Base Evaluation;
-Review of SBP system control points, analysis of the developed Coc system;
-Review of the records and calculations;
-GHG data collection analysis;
-Interviews with responsible staff;
-RED III bridging requirements for meeting EU RED;
-Stakeholder Engagement Plan and Public Consultation;
-Business integrity Self-assesment.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	PGS	6.0
2. On-site (excl. travel time)	PGS	28.0
3. Report writing	PGS	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Pilar Gorría Serrano	Audit Team Leader	Forest engineer (Politecnic Univ. Of Madrid). Has successfully completed SBP training course and the NEPCon Lead auditor training for FSC/PEFC CoC and FM certification. Has experience from forest certification (FSC / PEFC FM), traceability (FSC / PEFC CoC) and biomass certification (SBP - Sustainable Biomass Program) for more than 10 years

5.3 Description of evaluation activities

This SBP audit was carried out between July 14 to July 17, 2026, thus a total of 4 days were used for this audit. The audit was carried out through visits to the BSL office as well as a visits to supplies and suppliers of primary raw materials and field inspection of forest properties where the raw material is currently obtained and where active logging is being done. Opening meeting was followed by review of the management system and the SBR and SBE. Requirements for EU RED procedures and Level B risk assessment for EU RED sustainability requirements were also reviewed. Risk assessment prepared by the organization as well as the mitigation measures were evaluated, evaluation was also supported by field visits as well as revision of supporting documents.
First day was focussed on STD 2 implementation, STD 4 and STD 5 with review of management system and records in BSL Office. Second day, port of Aveiro was visited with a sample of origins in region close to Aveiro where implementation of RMM and monitoring from BSL were evalauted. Third day, audit started at the port of Ferrol and Field visit in Galicia were conducted. Fourth day auditor review pending topics from the last 3 days and closing meeting was conducted.
This report is the result of the findings of an audit carried out by an independent lead auditor. The purpose of the assessment was to assess the client's compliance with the standards used within the scope of the certificate. A sufficient amount of people were interviewed during the site and field visits. During the site visits suppliers were interviews as well as evidences kept at suppliers sites as (geo-databases, FSC 100% claims when applicable, invoices, delivery notes, harvesting licences, etc.) to verify BSL RMM implementation. Critical Control points were

evaluated and found to be sufficiently well managed and controlled. A closing meeting was conducted where auditor summarized scope change audit conclusions and next steps where clarified.

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5.4 List of forest management units and feedstock suppliers visited

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

Site name
MCA-125333/2026
Site location
Talhadas, Aveiro (Portugal)
Site description
Area of eucalyptus forest burned a few years ago. Sloping area showing signs of erosion, probably caused by torrential rains last winter. The forest is FSC FM certified.
Rationale and focus of visit
Evaluation of Risk Mitigation Measures
Description of audit activity
On site inspection, visit to the site. Evaluation of soil impact, no signals of permanent or non-permanent water lines. Area already harvested in winter Geo-data bases evaluated and no overlap with HCV or other biodiversity or restricted areas found. Within the same forest but out of the subcompartment harvested (not connected with the biomass sourced) it is observed that a solar panel project has been installed. The risk of legal conversion from forest to solar panels project is discussed with BSL and supplier.

Site name
MCA 129310/2026
Site location
Talhadas, Aviero (Portugal)
Site description
0.4 has. Area of burned eucalyptus with regrowth. Area cut in 2026. Diameter of cut eucalyptus less than 15 cm. Very steep slope with no signs of erosion
Rationale and focus of visit
Evaluation of RMM
Description of audit activity
On site inspection, visit to the site. Evaluation of soil impact, no signals of permanent or non-permanent water lines. Area already harvested in winter Geo-data bases evaluated and no overlap with HCV or other biodiversity or restricted areas found.

Site name
Day 1 - Site 3
Site location
Talhadas, Aviero (Portugal)
Site description
Area of burned eucalyptus with regrowth between 1 and 2 years. Very steep slope with no signs of erosion. 0.5 has
Rationale and focus of visit
Evaluation of RMM
Description of audit activity
On site inspection, visit to the site. Evaluation of soil impact, no signals of permanent or non-permanent water lines. Area already harvested in winter Geo-data bases evaluated and no overlap with HCV or other biodiversity or restricted areas found.

Site name
MCA-088382/2025
Site location
Talhadas Aveiro (Portugal)
Site description
Area of burned - eucalyptus. No signs of erosion. 0.7 has. Area adjacent to the road
Rationale and focus of visit
Evaluation of RMM
Description of audit activity
On site inspection, visit to the site. Evaluation of soil impact, no signals of permanent or non-permanent water lines. Area already harvested in winter Geo-data bases evaluated and no overlap with HCV or other biodiversity or restricted areas found. Area adjacent to the road. Vegetation extends to the property line bordering the road, failing to maintain the required 10-meter buffer zone on either side of the road, a measure implemented to prevent forest fires. The municipal forest fire plan of Server do Vogal is under review.

Site name
Cadastral reference: 15062A07100055000TY
Site location
Ortigueira (Spain)
Site description
Private forest with eucalyptus harvested last year March-April. Area is part of Natura 2000 ES1110001. Area was pure eucalyptus plantations without other biodiversity values and additional restrictions. Stumps were in the soil. No erosion or other impacts observes. Plantation already conducted.
Rationale and focus of visit

Evaluation of RMM. Sampling rationale: area under Natura 2000 close to water areas identified in the geo.data base pre-screening
Description of audit activity
Field visit, interview with harvesting company, evaluation of harvesting licence

Site name
Cadastral reference: 15062A071010880000TB
Site location
Ortigueira (Spain)
Site description
Private forest with eucalyptus harvested last year March-April. Area is part of Natura 2000 ES1110001. Area was pure eucalyptus plantations without other biodiversity values and additional restrictions. Stumps were in the soil. No erosion or other impacts observes. Plantation already conducted, New planting set back 10 m from the boundary with the neighbor's pasture property
Rationale and focus of visit
Evaluation of RMM. Sampling rationale: area under Natura 2000 close to water areas identified in the geo.data base pre-screening
Description of audit activity
Field visit, interview with harvesting company, evaluation of harvesting licence

Site name
Cadastral reference: 15062A073024550000TM
Site location
Ortigueira (Spain)
Site description
Private forest with eucalyptus harvested in April/May. Area was pure eucalyptus plantations without other biodiversity values. Area classified as within 5-100 m from rivers. Stumps were in the soil. No erosion or other impacts observed. New plantation already implemented
Rationale and focus of visit
Evaluation of RMM. Sampling rationale: area under 5-100 m from rivers identified in the geo.data base pre-screening
Description of audit activity
Field visit, interview with harvesting company, evaluation of harvesting licence

Site name
Day 3 - Cadastral reference 15022A502033290000UA
Site location
Lugar Calzadas, Ortigueira (Spain) Lat 43.674218, Long -7.84185º
Site description

Area under harvesiting operation without finlization. Eucalyptus plantation.
Rationale and focus of visit
Complete the sampling, facilitate logistics and different harvesting company from the other sites in Ortigueira
Description of audit activity
Onsite visit conducted. The work was not completed, and logging debris is visible on the hillside. The logger mentions that the debris will be removed in bales. A river runs through the lower part of the plot, and although it does not appear that machinery entered the river, logging debris is stored very close by. Given the slope, this debris poses a risk of falling into the riverbank. Logging waste is visible on the ground. Although the work is not yet finished and it is assumed that the logging debris will be removed, a lower NCR is issued in relation to the containers found and the risk of damage to the riverbank.

Site name
Day 3 - Site 5
Site location
Ortigueira (Spain)
Site description
Public forest where supplier did a selective cutting on pinus radiata.
Rationale and focus of visit
Complete the sampling, facilitate logistics and different harvesting company from the other sites in Ortigueira
Description of audit activity
Pinus radiata is heavily affected by "Banda Marrón - Mycosphaerella dearnessii", phytosantiry treatment. Interview with harvesting company and on site visit

Site name
Day 4 - Cadastral reference 27015A022004520000JF
Site location
Xove
Site description
Eucalyptus plantation
Rationale and focus of visit
Different harvesting company in Galicia. Harvesting conducted last year - regeneration verification
Description of audit activity
Eucalyptus plantation already implemented Stumps in the soil No impacts indentified, no buffer zones needed

Site name
Day 4 / Cadastral reference 27025A073003920000JB
Site location
O Torrillon

Site description
Private forest with eucalyptus harvested last year. Area with river buffer in the cadastral reference outside the harvesting area. Area was pure eucalyptus plantations without other biodiversity values and additional restrictions. Stumps were in the soil. Plantation already conducted
Rationale and focus of visit
Sampling and data base overlaped with river
Description of audit activity
Roads were cleared for machinery, rock was encountered, and work was halted. Impacts were observed on the terrain, which the supplier mitigated by planting vegetation to stabilize the ground.

Site name
Day 4 / Cadastral reference 27048J004005680000IQ and 27048J004005700000IQ
Site location
Vilarmide
Site description
Eucalyptus plantation / private forest
Rationale and focus of visit
FMUs with harvesting activities during the audit. Audtor witnessed BSL internal auditor performing internal audits as part of their monitoring program
Description of audit activity
Clear cuts conducted less than 4 has in total for the 2 cadastral reference. In the FMUs there is an intermittent stream not identified in the geodatabase which, although it was not flowing at the time of the audit, showed patches of riparian vegetation. The harvesting company has maintained some native broadleaf trees, but heavy machinery is also seen crossing the stream, without necessarily considering it an element to be preserved. BSL internal auditor raised the issue during the visit and discussed with workers and supervisor.

5.5 Describe audit sampling methodology used

During audit preparation, a sampling plan was developed based on the following criteria: - A review of documentation related to energy and carbon data for the chosen SAR reporting period. – Inspection of field sites with on-going harvest to verify company procedures and implementation of mitigation measures. FMUs were selected based on the result of the square root of number of FMUs by port = square root of 371 x 0.6 = 12. A total of 12 FMUs were visited. Out of 4 ports in the scope, 2 ports were visited using the square root of 4 to calculate the sample. All applicable and existing documents and procedures subject to the applicable SBP requirements were reviewed. All relevant staff were interviewed

5.6 CB stakeholder engagement

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

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

Stakeholder engagement process is defined in Pr. 11 – Plano de Envolvimento das Partes Interessadas. The company conducted stakeholder consultation as engagement between June 1 to July 1, 2025. No comments were received. The plan is appropriate for the business of BSL.

5.7 Stakeholder feedback and response

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

No Comments received

5.8 Main strengths and weaknesses of the management system and operations

Strengths: The audit of BSL demonstrated a good level of compliance with the required criteria of Standard 5, and ID5E. There was reasonable evidence provided to support compliance where a Non-Conformity was not detected.
No Weaknesses identified

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

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

The supply base evaluation assessment aims to provide assurance that the biomass used is from legal and sustainable sources. The SBE for Portugal and Spain highlights key aspects of supply that could potentially present risks from unsustainable biomass from forest. These aspects are managed by implementing mitigation measures, which are deemed sufficient to lower the risks to low risk, and the rigor with which the Supply Base Evaluation was performed is sufficient to properly evaluate the risks within the chosen Supply Base. The current definition of scope, as adopted by the company, includes biomass sourced from Portugal and Spain.

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

☒ N/A – processing residues and/or post-consumer feedstock not used.

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

During the audit, a valid CoC system description and other documents associated with FSC and PEFC CoC certification was reviewed. Critical control points of the CoC system were evaluated also during SBP audit. BSL has a Chain of Custody system where they have implemented physical separation method, supported by a Mass Balance system for SBP and RED III requirements. BSL is implementing the SBE system for all feedstock sourced, even if certified under FSC and/or PEFC FM. In case there would be any non-compliant material it would be kept physically separated in the harvest/chipping/port site. The chipping is always done at the port. Biomass (tops and branches) are thus transported to the ports and truck comes with a delivery note where the forest stand is indicated. The material is chipped at the port for delivery to traders or End-users. For RED III scope, the BSL implements a mass balance system with 12 months balancing period.

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

Standard 5 and ID5E are included in the scope of certification. BSL do have in depth procedures for this and have supplied actual data on Greenhouse Gas emissions, as well as provided a good overview of the requirements for energy data collection. The responsible person has benefited from previous experience with other certification schemes (like Enplus, SURE and GGL) for energy data collection.

5.13 Summary of audit findings for competency of involved personnel

Staff members involved into the SBP system management and implementation, include the external consultant, demonstrated awareness of their responsibilities within SBP system. To conduct the risk analysis and implement the SBP certification process, BSL assigned an external consultant with extensive experience in forest planning, management, and certification. the consultant has worked on processes related to forest certification in Portugal, Spain as well as other countries worldwide. This external consultant will continue to support BSL with the RA and mitigation measures development.

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

☒ N/A – Standard 6 not in the scope

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

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

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

The Supply Base Evaluation was implemented only for primary feedstock sourced from Portugal and Spain. BSL has developed an SBE for primary feedstock from forests that are sourced from suppliers who are doing the harvesting work. Once all the indicators defined by SBP have been analyzed, 9 indicators were designated as specified risk for primary feedstock from forests in Portugal requiring risk mitigation measures: 2.1.2, 2.1.3, 2.2.1, 2.2.2, 2.2.3, 2.2.5, 2.2.11, 3.3.1 and 4.1.10. For Spain, 6 indicators were designated as specified risk for primary feedstock from forests, requiring risk mitigation measures: 2.1.3, 2.2.3, 2.2.5, 2.2.11, 3.3.1 and 4.1.10. BSL developed the mitigation measures and demonstrated the implementation during the on-site visits. For EU RED sustainability criteria the SBE made by the Company covers: Forest feedstock form Portugal and Spain. The EU RED SBE considers: continuous monitoring from BSL; -on-site audits of the suppliers; - high level of control directly by the authorities; - rejection of material if control measures cannot be implemented.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
Regarding HCV 1 – Species diversity, there is a specified risk that forest operations on private, communitarian and public areas not managed by ICNF could harm species diversity. For HCV 3 – Ecosystems and habitats, there is a specified risk that forest operations on private, communitarian and public areas not managed by ICNF could harm ecosystems and habitats. Some HCV areas are designated as protected and classified areas at the national or EU level (Natura 2000). There are also smaller areas and biotopes important to biodiversity, which can be classified as priority species' habitats.
Detailed description of a mitigation measure
- Desk Assessment of possible impacts of harvesting operations, regarding Publicly available information from credible third parties; - Identification and mapping of protected species, habitats and key ecosystems; - Training/information to suppliers on identification of forests with HCVs, and methods to protect HCVs; - Harvesting according to best practices in sustainable forest management.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting

period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, etc. 2. Auditor analyzed geo-coordinates of a sample of entries and verified with geo databases potential HCV 3. Auditor witnessed how BSL staff evaluated harvesting practices and HCV. 3. Mitigation found sufficient to ensure that the feedstock is received as low risk The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, including for this indicator, if protection of HCV's 1 and 3 is ensured. If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
About 3 600 species of plants can be found in Portugal. There are 69 taxa of terrestrial mammals, a total of 313 bird species, of which around 35% are threatened, and 17 amphibians and 34 reptile species that are present in Portugal. Some of the main threats to the biological diversity of Portugal include: change or destruction of habitats; pollution; overexploitation; invasive alien species; urbanization and fires. This, in combination with the fact that there are many small parcels to which few regulations apply puts biodiversity under pressure.
Detailed description of a mitigation measure
BSL prepares (publicly available) data on ecosystems and habitats. This information is given to all feedstock suppliers. Feedstock suppliers are trained/informed to recognise key ecosystems and habitats. - Desk assessment on key ecosystems and habitats -all classified areas: . National Network of Protected Areas; . Special Areas of Conservation (SAC); . Special Protection Areas (SPA); . Ramsar sites; . Important Bird Areas (IBA); . Priority habitats in Natura 2000 network; . Areas where threatened species occur; . Areas where endemic species of the Iberian Peninsula occur; . Areas where seasonal concentrations of species occur; . Large landscape level forests; . Important areas for watershed protection;

- Mapping of the harvesting plot, indicating key ecosystems, habitats and objects of importance to biodiversity; making photos prior to harvesting. - Best forestry practices, including measures to conserve and increase biodiversity (for example, standing dead wood).
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, etc. 2. Auditor analyzed geo-coordinates of a sample of entries and verified with geo databases potential HCV 3. Auditor witnessed how BSL staff evaluated harvesting practices and HCV. 3. Mitigation found sufficient to ensure that the feedstock is received as low risk . The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, including for this indicator, if protection of key species and habitats is ensured. If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Specified risk description
There are no assurance new eucalyptus plantations from after January 2008 are not already maintained or harvested. Moreover, the forest fires result in instant harvesting of plantations, regardless of their age. Besides, poplar and other tree species can be considered a plantation and the new law only covers eucalyptus. In practise there will be many issues with regard to this indicator on land conversion in the future as well. The government has too little information on the present landcover and too little capacity to implement the new legislation in full. For example, after a forest fire, it will be difficult to determine if illegal conversion to plantations are taking place, regarding the many effected woodland parcels and timeframe for regenerating forest areas. Besides, eucalypt plantations can result in aggressive natural regeneration after forest fires, and in that case, little can be done to avoid conversion of neighbouring plots. The conversion of forests to urban and agricultural use is significant. In total, the forest area decreased by 150 611 ha (between 1995 and 2010, according to the 6th National Forest Inventory of the ICNF). Over the last decades, Portugal has a negative trend concerning forest area. The ICNF, however, states that the increase of wood lands excels the decline in forests. FAO statistics (2016) show a decrease in forest and agricultural area in Portugal. The new law on restricting conversion to eucalypt plantations does not safeguard this issue sufficiently.
Detailed description of a mitigation measure

BSL checks if forests have been changed to eucalyptus or poplar plantations after 2008. (BSL considers all pine stands as forests and eucalyptus and poplar stands as plantations.) When eucalyptus plantations are cut, the history of the plantation is investigated: the year of conversion to plantation (if it was converted after 2008); and if it was it a forest before being converted to plantation. If needed, interviews with stakeholders and residents are taken. This is dealt with in the Feedstock Supplier Declaration.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, etc. 2. Auditor analyzed geo-coordinates of a sample of entries and verified that with geo databases that origin has not been converted. 3. Mitigation found sufficient to ensure that the feedstock is received as low risk The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, including for this indicator, evaluation of conversion of forests . If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
The Portuguese legal framework covering these aspects is robust but the diversity (of aspects) covered by this indicator and the ownership of the Portuguese forest, mostly small size private properties, makes it difficult to ensure that in all territory this indicator is Low risk. Thus this indicator has Low risk in areas with forest management plan, and Specified risk in areas with no management plan.
Detailed description of a mitigation measure
- Desk assessment on potential impacts of operations on forest ecosystem health, functions, vitality and services, using publicly available information; - Training/information to suppliers on best management practices, including measures to minimize impacts of operations.
Detailed description of CB evaluation of mitigation measure and its conclusions

1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, etc. 2. Auditor analyzed geo-coordinates of a sample of entries and verified that with geo databases that ecosystems are maintained or enhanced. 3. Mitigation found sufficient to ensure that the feedstock is received as low risk The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, including for this indicator, ecosystem maintenance or enhancement. If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced
Specified risk description
In some regions of the supply base there is a risk of degradation of soils (drought), mainly due to previous land-use practices and to climate change.
Detailed description of a mitigation measure
- Desk assessment of the site on soil quality using publicly available information and mapping; - Training/information to suppliers on best forestry practices, including on soil protection.
Detailed description of CB evaluation of mitigation measure and its conclusions
Field visits are performed during and after the field work to check compliance to soil quality maintenance in the forest lots. Mitigation measures such as erosion mitigation are implemented according to the best practices and site specific prescriptions. Verified on several sites during the audit. Mitigation found sufficient to ensure that the feedstock is received as low risk The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, including for this indicator

Country
Portugal
Area/Sub-Scope

Mainland
Indicator
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description
The thresholds mentioned by law are 50 ha and 10 ha. This are still large areas regarding the populated and hilly countryside of Portugal. A clear-cut area of less than 10 ha can easily create runoff and erosion dangers. The landscape can create dangerous situations; residents could be living in the valley. Small land owners are not obliged to take risks to the surroundings into consideration. These risks can also be related to water lines.
Detailed description of a mitigation measure
- Desk assessment on important areas for watershed protection; - Training feedstock suppliers on best forestry practices, including to not contaminate ground water and protect the soil, forest and surroundings from surface water runoff.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, etc. 2. Auditor evaluated during field visits harvesting practices and potential impacts on water. During field visits auditor witnessed BP staff to verify their own evaluation. No discrepancies were found between auditor and Pelletspor staff criteria. 3. The mitigation measure is considered sufficient. Verified on several sites during the audit.

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.
Specified risk description
The Specified risk indicated for this indicator is related with forest wild fires, as although since 2017, the most recent tragic year, the awareness of the population has raised and some mechanisms and obligations were implemented to better prevent and facilitate the wild fire intervention, a recent study showed that summer values of fire risk tend to substantially increase in the future, due to climate change, with a likely stretching of the danger period. The north-western region of Iberia, including the north of Portugal and the north-western-to-central Spain were the regions where larger increases in fire risk in the future were found.
Detailed description of a mitigation measure

- Investigation of PMDFCI (Forest Defense Against Fires Municipal Plan / *Plano Municipal de Defesa da Floresta Contra Incêndios*); - Implementation of forest fire fighting measures according to legal requirements; - Training/information to suppliers on best forestry practices, including related with fire protection and prevention during operations.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. The control system for feedstock includes regular follow-up of (sub)suppliers and inspections to the harvesting operations to check if the best practices are used, namely for this indicator to monitor if legal requirements for fire fighting prevention are in place, including valid fire fighting equipment. If the PMDFCI of the harvesting site is found expired, the reason for this is investigated. If no reasonable justification exists (such as Plan not being updated or was never was developed by the reference Municipality), the feedstock from that site cannot be considered as SBP-compliant until the Municipality has a valid PMDFCI. 2. Field visits where conducted and mitigation found sufficient to ensure that the feedstock is received as low risk. Verified on several sites during the audit

Country
Portugal
Area/Sub-Scope
Mainland
Indicator
3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Specified risk description
Although the experience shows that market itself regulates the proper use of wood, there are conditions that may justify a deviation on the cascade use, but this shall be properly justified.
Detailed description of a mitigation measure
- Feedstock agreements with suppliers specifying type and main characteristics of received feedstock; - Visual and document control of the feedstock reception.
Detailed description of CB evaluation of mitigation measure and its conclusions
Visit the site during or after conclusion of harvesting operations. The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, namely for this indicator to monitor if the feedstock being considered cannot be used for other purposes other than energy, i.e., if it is burnt wood or does not comply with the

minimum requirements to serve other markets, such as related with dimensions and density. If feedstock characteristics is different from required by BSL, not respecting the cascading principle, reason of such is investigated and the risk approach and its mitigation measures shall be reviewed. If reason found unjustifiable, the feedstock is not accepted as SBP-compliant feedstock. Field visits and interviews were conducted and mitigation found sufficient to ensure that the feedstock is received as low risk. Verified on several sites during the audit.

Country
Portugal
Area/Sub-Scope
mainland
Indicator
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Specified risk description
This indicator is identified as Specified risk due to the inherent risk of jobs in the forests.
Detailed description of a mitigation measure
BSL has a control system and adequate procedures related to health and safety of forest workers and demands the same from its feedstock suppliers. BSL suppliers are required to be qualified and approved before performing any operations to BSL. BSL's suppliers qualification process checking of: - Work accidents Insurance and health aptitude forms; - Social Security responsibilities; - Workers training on health and safety; - Health and safety procedures; - Records of Personal Protection Equipment (PPE) delivery to workers; - Records of machinery safety inspections.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, applicable OSHAS certification, accident insurances and reports, clearance letters, BSL checklist, supplier audits, origin information, etc. 2. Interviews with workers during field visits confirmed that workers were aware of the safeguards put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures

3. Mitigation found sufficient to ensure that the feedstock is received as low risk

Country
Spain
Area/Sub-Scope
Galicia, Asturias, Andalusia, and Castilla y León
Indicator
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced
Specified risk description
The European Court of Auditors (ECA) research indicates that up to 44% of Spain runs a great risk of soil erosion. According to JRC Science for Policy report "Condition of agricultural soil: Factsheet on soil erosion", 2017, Soil degradation by water erosion is particularly significant in Spain (3,7 t/ha per year) in years 2000-2012. This indicator is classified as Specified risk for "Mediterranean forests" (Andalucía), because of the erosion, desertification and loss of nutrients.
Detailed description of a mitigation measure
Desk assessment on soil quality and train/inform suppliers of the best forestry practices applicable to soil protection, namely: - Where needed, considering the soil and groundwater level, only selective cuttings and small clear cuts of maximally 5 ha shall be planned; - Leave nutrients in the forests, mainly the green fraction of forest residues less or equal to 3 cm (on the other hand other forest residues need to be cleared to prevent forest fires; - Do not operate near-water areas.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, supplier audits, origin information, etc. 2. Auditor evaluated during field visits harvesting practices and potential impacts on soil. During field visits auditor witnessed BSL staff to verify their own evaluation. No discrepancies were found between auditor and BSL staff criteria. 3. The mitigation measure is considered sufficient

Country
Spain
Area/Sub-Scope
Galicia, Asturias, Andalusia, and Castilla y León
Indicator

2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description
Specified for forest origin biomass from continuous cutting of eucalyptus from more than 50 ha. Specified for forest origin biomass from eucalyptus cuttings in Andalusia in areas with a slope of more than 30%.
Detailed description of a mitigation measure
As a general mitigation measure, BSL will only accept biomass from felling on private property from eucalyptus plantations with continuous felling areas of more than 50 ha or from eucalyptus plantations in Andalusia in areas with a slope of more than 30%, if such forest areas have approved Management Plans by the competent authorities. In Andalusia, the Junta de Andalucía usually limits the felling in eucalyptus harvests in licence to avoid negative impacts. Specifically, one of the measures established is the respect for the banks and watercourses, as well as the impossibility of stump removal, in order to ensure the grip of the land and possible effects on the water. In any case, for biomass from eucalyptus plantations with a surface area of more than 50 hectares or in areas with a slope of more than 30%, BSL will identify and delimit the elements to be protected with respect to the effect on water, so that they are protected during harvest operations. These measures shall be duly documented. Additionally, and in order to minimise possible impacts, BSL trains/inform suppliers of the best forestry practices applicable, which are identified in the best practices manual. This manual sets out basic protection measures such as respect for watercourses and riparian vegetation, respect for wetlands and small water springs and, in the case of the existence of water resources, physical and chemical alterations to water and watercourses are to be avoided, respecting areas of public hydraulic domain and avoiding the dragging of materials due to erosive processes.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, supplier audits, etc. 2. Auditor evaluated during field visits harvesting practices and potential impacts on water. During field visits auditor witnessed BSL staff to verify their own evaluation. No discrepancies were found between auditor and BSL staff criteria. 3. The mitigation measure is considered sufficient

Country
Spain
Area/Sub-Scope
Galicia, Asturias, Andalusia, and Castilla y León
Indicator

2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.
Specified risk description
Forest fires: Although forest operations such as thinning and clearing have a positive impact on forest fire prevention by reducing the density of biomass in the forest cover, and forest operations itself are not considered a relevant cause of forest fires, the risk is identified as specified in private forest areas and as low in public forest areas. Pest and diseases: Low risk is identified for the management of pests and diseases.
Detailed description of a mitigation measure
- Desk assessment looking for if the property complies with the established obligations of defense against Forest Fires, in each Autonomous Regions, regarding the prevention and defense against forest fires (Prevention Plan, approved Management Project/Management Plan); - Best forest practices. Compliance with the law (drawing up a prevention plan, etc.) is ensured before carrying out the work. In turn, ensuring that the company carrying out the work complies with the obligations established by the competent authority.
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, technical documentation regarding forest fire prevention, fire fighting equipment, supplier audits, BSL checklist, supplier audits, origin information, etc. 2. Auditor evaluated during field visits harvesting practices and potential risks and impacts of forest fires. During field visits auditor witnessed BSL staff to verify their own evaluation. No discrepancies were found between auditor and BSL staff criteria. 3. The mitigation measure is considered sufficient.

Country
Spain
Area/Sub-Scope
Galicia, Asturias, Andalusia, and Castilla y León
Indicator
3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Specified risk description
Although the experience shows that market itself regulates the proper use of wood, there are conditions that may justify a deviation on the cascade use, but this shall be properly justified.
Detailed description of a mitigation measure

- Feedstock agreements with suppliers regarding specifying type of received feedstock; - Visual and document control of the feedstock reception.
Detailed description of CB evaluation of mitigation measure and its conclusions
Visit the site during or after conclusion of harvesting operations. The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, namely for this indicator to monitor if the feedstock being considered cannot be used for other purposes other than energy, i.e., if it is burnt wood or does not comply with the minimum requirements to serve other markets, such as related with dimensions and density. If feedstock characteristics is different from required by BSL, not respecting the cascading principle, reason of such is investigated and the risk approach and its mitigation measures shall be reviewed. If reason found unjustifiable, the feedstock is not accepted as SBP-compliant feedstock. Field visits and interviews were conducted and mitigation found sufficient to ensure that the feedstock is received as low risk. Verified on several sites during the audit.

Country
Spain
Area/Sub-Scope
Galicia, Asturias, Andalusia, and Castilla y León
Indicator
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Specified risk description
This indicator is identified as Specified risk due to the inherent risk of jobs in the forests.
Detailed description of a mitigation measure
BSL has a control system and adequate procedures related to health and safety of forest workers and demands the same from its feedstock suppliers. BSL suppliers are required to be qualified and approved before performing any operations to BSL. BSL's suppliers qualification process checking of: - Work accidents Insurance and health aptitude forms; - Social Security responsibilities; - Workers training on health and safety; - Health and safety procedures; - Records of Personal Protection Equipment (PPE) delivery to workers; - Records of machinery safety inspections.

Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, applicable OSHAS certification, accident insurances and reports, clearance letters, BSL checklist, supplier audits, origin information, etc. 2. Interviews with workers during field visits confirmed that workers were aware of the safeguards put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures 3. Mitigation found sufficient to ensure that the feedstock is received as low risk

Country
Spain
Area/Sub-Scope
Galicia, Asturias, Andalusia, and Castilla y León
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
About 8000 species of plants can be found in Spain. There are 115 taxa of terrestrial mammals, a total of 580 bird species, and 17 amphibians and eptile species that are present in Spain. Some of the main threats to the biological diversity of Spain include: change or destruction of habitats; pollution; overexploitation; invasive alien species; urbanization and fires. This, in combination with the fact that there are many small parcels to which few regulations apply puts biodiversity under pressure. Monitory Report Art 17 https://sbp-cert.my.salesforce.com/sfc/p/#0Y000001duq6/a/P5000005I2Gb/_VDsHMrAhK_7R_pipZMz2sEwygEAaxSbNYGhd0ct0ss
Detailed description of a mitigation measure
BSL prepares (publicly available) data on ecosystems and habitats. This information is given to all feedstock suppliers. Feedstock suppliers are trained/informed to recognise key ecosystems and habitats. - Desk assessment on key ecosystems and habitats -all classified areas: . National Network of Protected Areas; . Special Areas of Conservation (SAC); . Special Protection Areas (SPA); . RAMSAR sites; . Important Bird Areas (IBA); . Priority habitats in Natura 2000 network; . Areas where threatened species occur; . Areas where endemic species of the Iberian Peninsula occur; . Areas where seasonal concentrations of species occur; . Large landscape level forests; . Important areas for watershed protection; - Mapping of the harvesting plot, indicating key ecosystems, habitats and

objects of importance to biodiversity; making photos prior to harvesting. - Best forestry practices, including measures to conserve and increase biodiversity (for example, standing dead wood).
Detailed description of CB evaluation of mitigation measure and its conclusions
1. Auditor analyzed a sample of entries of primary feedstock received in the reporting period and evaluated harvest permits, purchase documents, delivery notes, invoices, supplier audits, BSL checklist, origin information, etc. 2. Auditor analyzed geo-coordinates of a sample of entries and verified with geo databases potential HCV 3. Auditor witnessed how BSL staff evaluated harvesting practices and HCV. 3. Mitigation found sufficient to ensure that the feedstock is received as low risk . The control system for feedstock includes regular follow-up of suppliers and inspections to suppliers harvesting operations to check if harvesting is made according to best practices, including for this indicator, if protection of key species and habitats is ensured. If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.