Supply Base Report:

KIOWATT Pellets SA
Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

Version 1.0	**Published 26 March 2015**
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Version 2.1	Published 15 April 2024
Version 2.2	Published 21 May 2025
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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

Producer name:	KIOWATT Pellets SA
Producer address:	Op der Poukewiss 6, 7795 Bissen, Luxembourg
SBP Certificate Code:	SBP-10-14
Geographic position:	49.788639, 6.090397
Primary contact:	Mrs Catérina Pittari, +352 621 575 948, Caterina.Pittari@luxenergie.lu
Company website:	http://www.kiowatt.lu
Date report finalised:	09 Sep 2025
SBR reporting period from:	01 Jul 2024
SBR reporting period to:	30 Jun 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	29 Oct 2025
SBP Standard(s) used:	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
Feedstock origin (countries)	Luxembourg (-), France (Metropolitan), Belgium (-), Germany (-), Netherlands (European area)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Kiowatt Pellets SA was founded as the result of a partnership between Luxenergie SA (Luxembourg) and Groupe François SA (Belgium). The main goal of the initiative is to contribute to the emission reduction target of Luxembourg.
The project consists of 2 companies:
- Kiowatt SA: a CHP on recycled wood. It supplies around 23.5 GWh per year green electricity to the grid; sufficient for about 6,600 households; and
- Kiowatt Pellets SA: a pellet plant supplying pellets in bulk to large installations in the region and the residential market.
Kiowatt Pellets SA is PEFC, SBP, SURE, ENplus and DINplus certified. The main goal of achieving SBP is proving compliance with the EU RED.

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

Number of employees: *21*

Annual maximum production capacity (metric tonnes): *80000*

Number of direct feedstock suppliers: *28*

Approximate number of feedstock sub-suppliers: *52*

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

Our company mainly sources processing residues from sawmills in Germany and France.
In general, the pellet industry in our region is not responsible for forest harvesting. The forest management is multifunctional and the wood is produced for the timber and pulp and paper industries.

2.2 Detailed description of the Supply Base

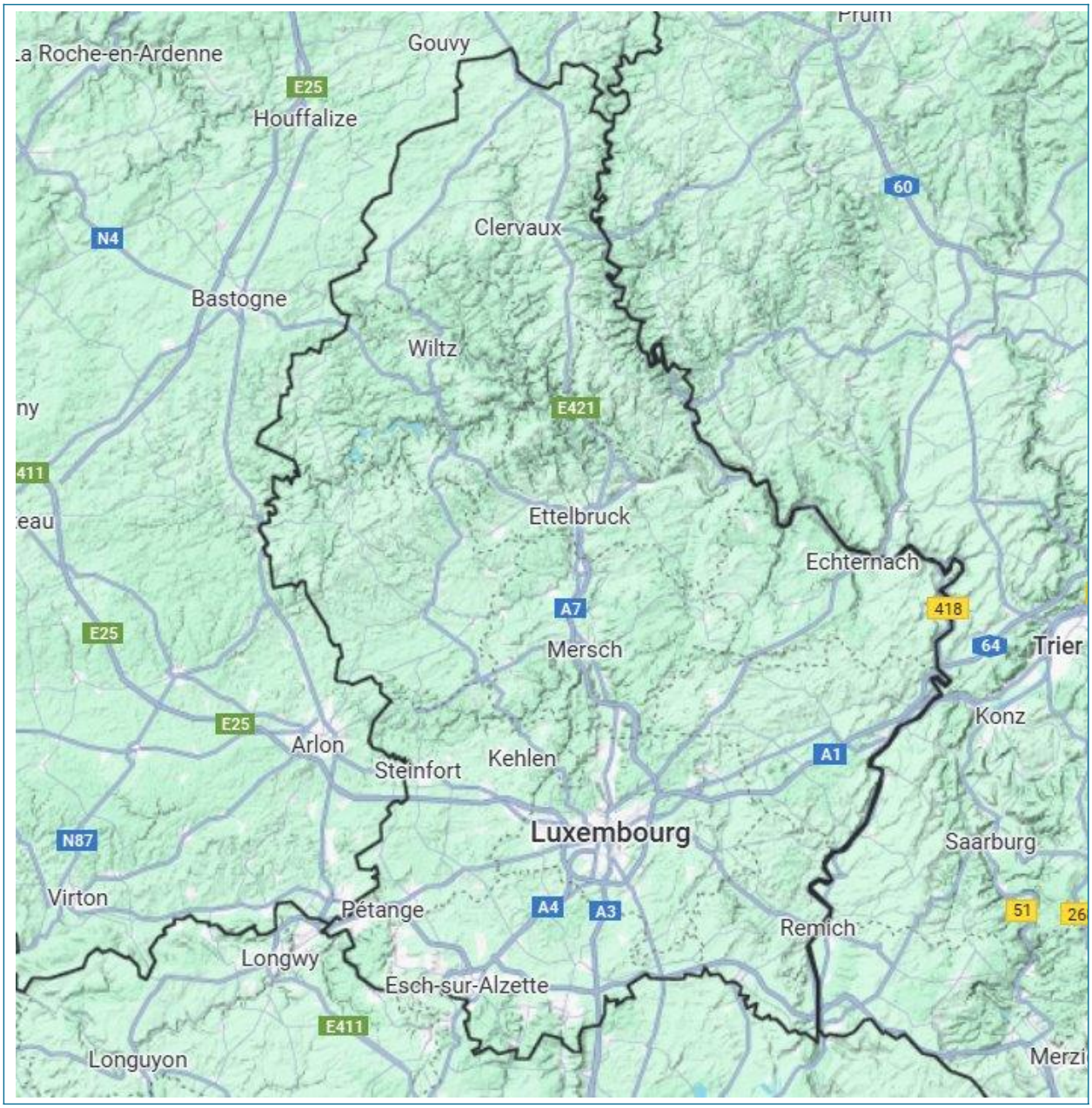
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

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

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

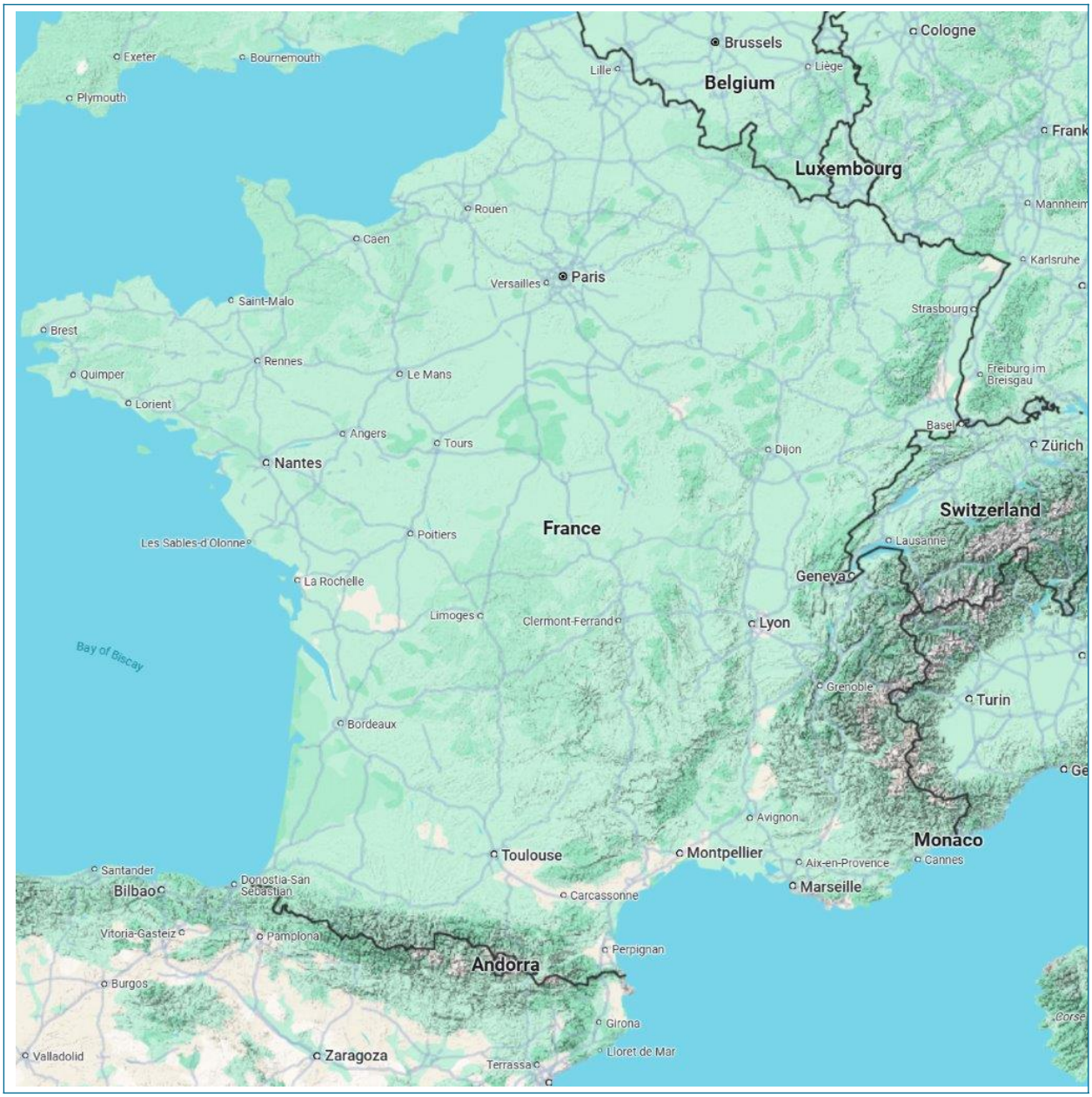
Country	Luxembourg
Area/Region	-
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	No

For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No demand for SBP-compliant biomass.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.2586
Map(s) of the Supply Base area:	



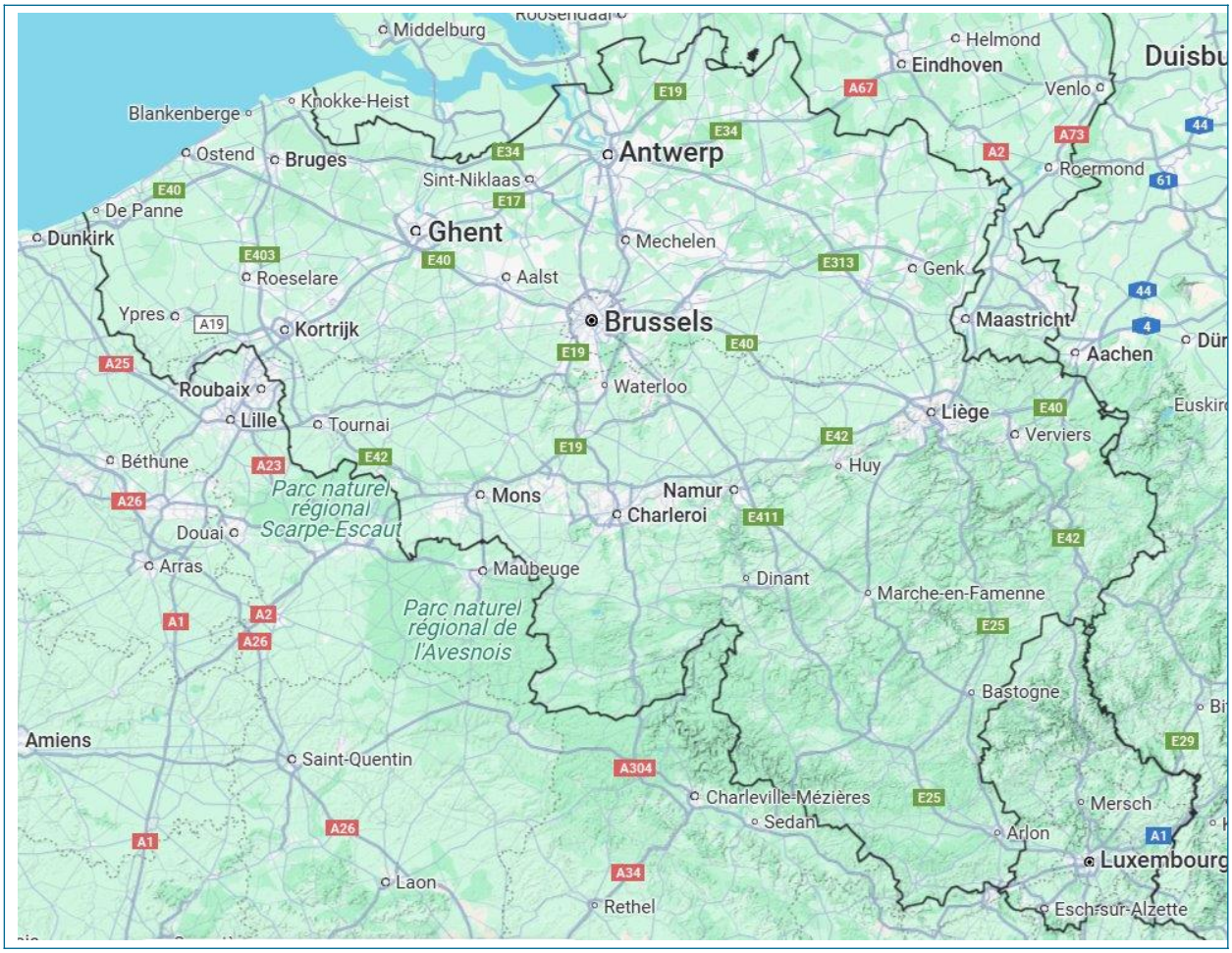
Country	France
Area/Region	Metropolitan
Exclusions	Non European areas
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	No

For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No demand for SBP-compliant biomass.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	55.1695
Map(s) of the Supply Base area:	



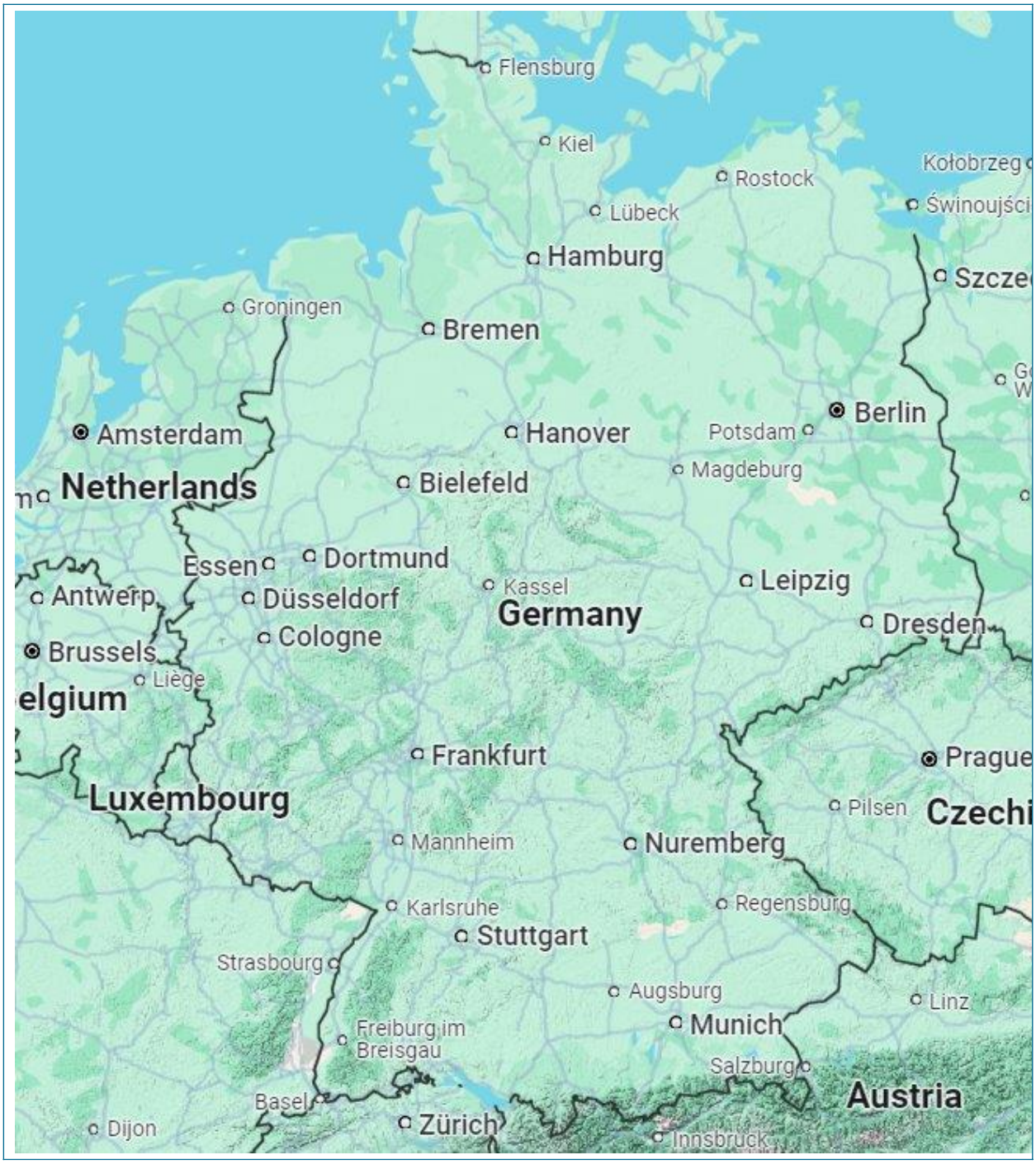
Country	Belgium
Area/Region	-
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	No

For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No demand for SBP-compliant biomass.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	3.0528
Map(s) of the Supply Base area:	



Country	Germany
Area/Region	-
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	No
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	

No demand for SBP-compliant biomass.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	35.7576
Map(s) of the Supply Base area:	



Country	Netherlands
Area/Region	European area
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)

Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	No
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No demand for SBP-compliant biomass.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	4.1543
Map(s) of the Supply Base area:	


Ems
Groningen
Leeuwarden
Harlingen
Drachten
Veendam
Sneek
Den Helder
Heerenveen
IJsselmeer
Emmen
Hoogeveen
Alkmaar
Hoorn
Purmerend
Lelystad
Zwolle
Haarlem
Amsterdam
Harderwijk
Almelo
Deventer
Hengelo
Enschede
Apeldoorn
Hilversum
Leiden
Amersfoort
The Hague
Utrecht
Delft
Gouda
Arnhem
Rotterdam
Nijmegen
Dordrecht
Kleve
's-Hertogenbosch
Breda
Tilburg
Roosendaal
Middelburg
Helmond
Eindhoven
Duisburg
Venlo
Antwerp
Roermond
Sint-Niklaas
Ghent
Mechelen
Genk
Aalst
Brussels
Maastricht
Aachen
Düren
Waterloo

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:**

Abies spp	Fir
Acer spp.	Maple
Alnus spp	Alder
Betula spp	Birch
Carpinus betulus	Hornbeam
Fagus sylvatica	European beech
Fraxinus spp	Ash
Larix spp	Larch
Picea spp	Spruce
Pinus spp	Pine
Populus spp	Poplar
Prunus avium	Wild Cherry
Pseudotsuga menziesii	Douglas fir
Salix alba	Willow

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

Explanation: Some of primary feedstock was supplied, because there was a pest/disease or because measures were taken to reduce the risks. The amount effected by such disturbances varies per region and year. In Germany it has reached substantial volumes.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 57.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 43.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 81.70

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 (%):** 5.00

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

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

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

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

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

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

p. Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP: 130000 tonnes

q. What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 25392750.00 tonnes

Explanation: FAO data of 2023, on wood fuel production from Belgium and France. These regions were taken because EU RED Level B reports are available for Wallonia, Flanders, and France (metropolitan).

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: 17 Nov 2023

Biomass Producer's stakeholder engagement end date: 17 Aug 2025

Total number of stakeholders contacted: 80

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

Our company has engaged a wide range of stakeholders since its founding and continues to do so on a daily basis. Our Stakeholder Engagement Plan and Comments, Complaints, and Feedback Procedure are available upon request. Till date, no comments were obtained, either directly or indirectly, in related to our SBP certification.

We use the EU RED Level B reports for France, Flanders, and Wallonia developed by BiomassConsult, which also conducted stakeholder consultation over several months in the summer of 2025. The stakeholder consultation period closed the 17th of August.

During development, the assessments were discussed with numerous stakeholders and subsequently sent to an additional 46 stakeholders by email, including research organisations and NGOs (9), biomass consultants (5), biomass suppliers (21), end-users (9), and regional authorities (2). The results were publicly available on BiomassConsult's website for over a month. This additional consultation round yielded no comments.

4.2 Response to stakeholder comments

5 Report updates and approval

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

SBP v2 now applies, and the latest SBR template has been completed.

The REDII Level A reports for France and the Walloon Region do not fully address all EU RED requirements; therefore, EU RED Level B reports were added for these areas.

Name	Caterina Pittari
Title	Report author
Date of report approval	09 Sep 2025

Name	Rens Hartkamp
Title	Consultant
Date of report approval	09 Sep 2025

Name	Paul Weis
Title	Management representative
Date of report approval	09 Sep 2025

Name	Bernard Francois
Title	Management representative
Date of report approval	09 Sep 2025

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	France
Area	Metropolitan
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Our monitoring system covers all forest biomass supplies and includes due diligence, supplier declarations, supplier evaluations, and harvesting plot assessments. This indicator remained unchanged in the recast of the EU RED. The REDII Level A report for France rated this indicator as Low Risk, and our research this year did not find anything to question that conclusion.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	This indicator remained unchanged in the recast of the EU RED. The REDII Level A report for France rated this indicator as Low Risk, and our research this year did not find anything to question that conclusion
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	In France, the risk of biomass harvesting interfering with the environmental goals of protected areas is low. The legal framework allows such activities only under strict conditions, requiring approved management plans and/or permits. While we have concerns about outdated management plans and weaknesses in official monitoring and reporting, operations in practice contribute to nature protection.

(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The risk for this indicator is low, however the EU RED requires our company monitors the quality of forest operations onsite in any case. Suppliers are assessed and categorised, and their harvesting teams are monitored accordingly: field inspections include document reviews, verifications of online maps and databases, site inspections, and interviews. The quality of operations in progress is evaluated, including deadwood retention levels, harvest impacts and measures safeguarding biodiversity and vulnerable soils (best practices). An elaborate checklist is filled in. All inspections and findings are documented, including supporting documents and photographs.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	This indicator remained unchanged in the recast of the EU RED. The REDII Level A report for France rated this indicator as Low Risk, and our research this year did not find anything to question that conclusion.
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A

Level B management system at the level of the forest sourcing area	29(3)a: Although primary forests are often considered absent in metropolitan France, four protected parks contain forests that come sufficiently close: Parc des Ballons des Vosges, Haut-Jura, Pyrénées, and Vanoise. Old Growth Forests are present in France, in and outside of parks and protection zones. Biomass sourcing from the indicated parks and from Old Growth Forests in general are excluded from sourcing (No-Go areas).
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Forests in France host many protected species and can consist of key connectivity corridors. Many EU Habitat directive Annex I forest habitats are under pressure. They occur both inside and outside Natura 2000; recognition in plans is uneven, and additional investigation is needed. Annex I forest habitats under pressure are: - Beech forests (9110–9150) - Oak(-hornbeam) forests (9160) - Ravine forests (9180) - Old acidophilous oak woods (9190) - Thermophilous narrow-leaf ash woods (91B0) - Bog woodland (91D0) - Alluvial forests (91E0) - Riparian forests and galleries (91F0, 92A0, 92D0) - Sweet-chestnut secondary woods (9260) - Mediterranean endemic pine forests (9540) - Wooded dunes (2180) Some of these ecologically important forest habitats are not yet formally protected, but recognised in management documents, forest plans, or ecological inventories. In addition, they also occur in regular forests, although they are not always formally identified or categorised as such. The specified risk applies mainly to these valuable Annex I forest habitat types, and to forests containing key elements of such habitats, on private lands outside protected areas. Suppliers provide their harvest-site geolocations and assist in identifying Annex I habitats across all forest types. Our company monitors all biomass sourcing areas. Additionally, any biomass sourcing from forests established after 2007 triggers additional verification of the vegetation type in January 2008. The biodiversity values must have been maintained or improved since January 2008. FSC certification is recognised as supporting evidence within the risk-mitigation procedure.
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.	

Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: *(d)* ***highly biodiverse grassland*** *spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Natural highly biodiverse grasslands are species-rich and self-sustaining. In France they are present, but they occur mainly above the climatic treeline and in fixed coastal dunes. Most sites are protected and monitored. After 2007, the main pressures are climate change, recreation, infrastructure, eutrophication, invasives, and dune dynamics; afforestation is not a driver. Conversion to forest is rare to absent. Natural highly biodiverse grasslands are No-Go areas, and there fore trigger a specified risk. Biomass sourcing is excluded, with vigilance for their occurrence in unprotected areas. Any biomass sourcing along the coastline automatically triggers additional investigations as it can house habitat type 2130 (fixed coastal dunes with herbaceous vegetation), as well as 2180 (wooded dunes) and 4040 (Dry Atlantic coastal heath). Non-natural highly biodiverse grasslands are species-rich but depend on management such as extensive grazing, late mowing and shrub control. Since 2008, they have declined mainly due to agricultural intensification or abandonment, eutrophication, infrastructure and recreation; many Annex I types remain unfavourable and sensitive to nitrogen and scrub/pine encroachment. Conversion of “permanent sensitive grasslands” within the EU ecological network is prohibited via CAP conditionality, while five-year agri-environment contracts maintain species-rich meadows and pastures. However, there still are poorly mapped, unprotected parcels. This vegetation type is not a No-Go area, but it is subject to stricter controls than others; any biomass sourcing must actively contribute to it conservation. Restoration operations may remove shrubs/trees and adjust hydrology; tree-planting schemes must avoid sensitive grasslands. Specified risk for managers of young forests or degraded grassland after 2007. Post-2007 afforestation or succession is investigated against the January 2008 baseline using plans, permits, online maps and databases, with field inspections and stakeholder consultation. Forest area is significantly increasing in France.
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land*	

with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: *(e)* ***heathland*** *- Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Large areas and small patches of heathland are present in France and are excluded from biomass sourcing. As it is a No-Go area is also is Specified Risk. France's heathlands (4010 European dry, 4030 Northern Atlantic wet, 4040 Atlantic coastal/dune, 4060 Alpine/subalpine) are relics of a once extensive landscape. Historic drainage, agricultural improvement, conifer planting, urbanisation and infrastructure drove losses; remnants are fragmented and sensitive to nitrogen deposition, shrub/pine encroachment, invasives, recreation and increasing fire/weather extremes (with extinction-debt risks). There is near to half a million ha left. Main complexes occur on Atlantic/Channel coasts, Brittany/Armorican Massif, and Alps/Pyrenees/Massif Central. Most significant areas are in designated areas (Natura 2000/nature reserves/parks) and managed through grazing, targeted shrub/tree removal, hydrological measures and, where authorised, tightly controlled burning. Their status is generally unfavourable.
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a)* ***wetlands,*** *namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Since 2007, wetland has been under pressure from agri-water management, urbanisation/infrastructure, pollution and extreme weather conditions, but not from afforestation. While large-scale restoration and legal screening constrain planting and often remove trees; forestry on wetlands is not a loss driver, and post-2023 CAP adds farm-wetland protections. Conversion risk is low, but any indication triggers an investigation. Confirmed cases exclude biomass, unless lawfully compensated. Our company and our suppliers flag any biomass sourcing

	from suspected wetland sites, triggering biodiversity investigations.
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	France's peatlands are widely protected (Natura 2000, Ramsar, national designations); forestry conversion is not a current driver, and forests on drained peat are very rare. Since 2007, the main pressures have been agriculture, local infrastructure and climatic effects. Policy prioritises rewetting and, where needed, conifer removal; afforestation on peat is restricted. The risk level is low. Potential impacts are mainly indirect, for example, groundwater drawdown from adjacent drained farmland. However, any indication of drainage issues still triggers a desk-based review (permits, maps, hydrology) and, if required, a site inspection. Confirmed and unresolved cases are excluded from biomass sourcing. Areas which were converted to urban or infrastructure uses in the past do not yield biomass anymore.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Countries where EU RED Supply Base Evaluation is used	
Country	Belgium
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Our company implements a due diligence system and a monitoring system on all supplies. Information is gathered and risks are assessed related to the suppliers themselves, their supply bases, and their their supply chains. All suppliers sign Supplier Declarations, and are evaluated. Suppliers are visited and Supplier Evaluation reports are made. These evaluations include assessments of their operational performance (biomass sourcing) in practice. The EU RED Level B report assessed Wallonia. Considering Wallonia, the REDII Level A report for Wallonia concluded Low Risk on this unchanged indicator. Our company is aware that private forest owners in Wallonia often do not require a permit to conduct harvesting operations. If there is any doubt about the legality or sustainability of the operations, our company requests proof of submission of the official "notification". Risk mitigation (general summary for each country and region): Suppliers provide the wood's origin (harvesting location) and proactively notify our company if they encounter key forest characteristics linked to specified risks. Our company verifies the location using online mapping tools and databases, assessing the type of area and habitat, and checking whether the area was converted or degraded after 2007. Desk research must confirm with certainty that EU RED requirements are met. If there is any doubt, we conduct a field inspection of the sourcing area and operations. We also carry out random inspections to check performance and best practices. No-go areas and biomass from sensitive sites that fail to meet EU RED sustainability requirements are excluded. All findings are systematically documented, including checklists, maps, permits, photographs, and notes.
(ii) Forest regeneration of harvested areas	

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Our monitoring system covers all forest biomass supplies and includes supplier declarations, supplier evaluations, and harvesting plot assessments. For Wallonia, the REDII Level A report rated this unchanged indicator as Low Risk, and our research this year did not find anything that calls that conclusion into question.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The risk of biomass harvesting interfering with the environmental goals of protected areas is low. The legal framework permits such activities only under strict conditions, requiring approved management plans and/or permits. Operations have been closely monitored for several years and, despite occasionally being poorly documented, they contribute to the stated nature conservation goals in practice. While we have concerns about outdated management plans, inaccuracies in standardised procedures, and weaknesses in official monitoring and reporting, the situation in practice is better than it appears to be on paper.
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The EU RED requires our company monitors the quality of forest operations onsite in any case. Suppliers are assessed and categorised, and their harvesting teams are

	monitored accordingly: field inspections include document reviews, verifications of online maps and databases, site inspections, and interviews. The quality of operations in progress is evaluated, including deadwood retention levels, harvest impacts and measures safeguarding biodiversity and vulnerable soils (best practices). An elaborate checklist is filled in. All inspections and findings are documented, including supporting documents and photographs.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	For Wallonia, the REDII Level A report rated this unchanged indicator as Low Risk, and our research this year did not find anything that calls that conclusion into question.
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a) **primary forest** and other wooded land and **old growth forest,** namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of **old growth forest** at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	There are no primary forests in Belgium. However, Old Growth Forests are present in these regions. They are excluded from biomass sourcing (No-Go area). There are several officially recognized Old Growth Forests in protected areas, but our monitoring system does not limit itself to these. All Old Growth Forests in any type of Forest are excluded from biomass sourcing.
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	

Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Belgian forests host high biodiversity, including protected species (for example the stag beetle, middle spotted woodpecker, and rare orchids). Functional forest corridors support landscape connectivity. High-value elements occur in reserves and in managed private stands. A substantial share is designated under Forest Europe (MCPFE) Classes 1–3: Class 1—strict biodiversity conservation with minimal or no harvesting; Class 2—management that preserves specified features; Class 3—management prioritising protective functions (soil and water) over production. Several Annex I forest habitat types are of high conservation value yet under pressure; they occur in protected areas and in ordinary forests where they may not be formally identified. A specified risk applies to these habitats and to forests containing their key elements on private land outside protected areas; management on private land within protected areas and in mapped priority zones pending designation are investigated in detail. Annex I forest habitat types of concern include: - Beech forests (9110–9130) - Oak(-hornbeam) forests (9160) - Ravine forests (9180) - Old acidophilous oak woods (9190) - Bog woodland (91D0) - Alluvial forests (91E0) - Riparian forests (91F0). Competent authorities have identified additional ecologically valuable forest areas not yet formally designated, these areas are often buffer zones, restoration areas (including LIFE projects), or Natura 2000 candidates. Any biomass sourcing in such areas is investigated. Any biomass sourcing from forests established after 2007 triggers the verification of the vegetation type in January 2008.
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing	In Belgium, there are no highly-biodiverse natural grasslands of over 1 ha; there are only a few plots of natural grasslands of under 1 ha, which are mapped and

area	protected. Non-natural, highly-biodiverse grasslands can be protected under environmental schemes and Natura 2000. However, forest area in Belgium has been gradually increasing since 2007, partly due to grassland conversion; therefore, our assessment concluded a specified risk for this vegetation type (mainly for privately owned land). Any biomass sourcing from forests established after 2007 triggers the verification of the vegetation type in January 2008. Signs of degradation of high biodiverse grasslands also excludes biomass sourcing.
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e) **heathland** - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Large areas and small patches of heathland are present across these regions and excluded from biomass sourcing (No-Go areas). Most of these areas are found in protected areas and parks (however, mainly in Flanders). Our company and our suppliers are trained to identify heathland. 99% of heathland area has been lost since the 18th century, leaving only small and scattered patches today. The remaining heathlands are highly fragmented, which reduces species richness and disrupts community structure. Nitrogen deposition adds further pressure by enriching the naturally nutrient-poor soils, leading to the decline of characteristic heathland plants. Research also shows that regeneration is hampered, with reduced seed viability and weakened establishment of species such as common juniper. Reported heathland area varies depending on whether dry and wet heath (habitats 4030/4010) and dune-heath mosaics are included. Wallonia contains only small and fragmented heath patches. Overall, heathlands in Belgium depend entirely on active conservation management; both habitat loss and ecological pressures continue to threaten their long-term survival.
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	

Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Wallonia (since 2007). Many wetland habitats remain in unfavourable status due to hydrological alteration, pollution, and development, but there are no new forest plantings. LIFE projects prioritise open-wetland restoration, including removal of conifers on peat. CAP conditionality (BCAE-2, 2023) adds explicit on-farm wetland protections. Since 2007, conversion risk has decreased; but non-forestry conversions persist at a low level. Areas already converted to urban/infrastructure by 2025 are not a possible sourcing area. Biomass sourcing on wetlands trigger targeted biodiversity investigations to detect and address any deterioration of habitats. Any conversion plans will become apparent. The risk of wetland conversion is low. However, our company remains vigilant. Any indication of wetland conversion is investigated. Where confirmed, biomass sourcing is excluded, unless the loss of wetlands is demonstrably compensated.
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Wallonia (since 2007). The largest peatlands (Hautes Fagnes) are designated as Natura 2000 and nature reserves with hydrological plans. Pressures relate to climate and recreation, not afforestation. LIFE and the EU Peatlands & Heathlands programme prioritise restoration, including removal of spruce on peat. Since 2023, CAP conditionality (BCAE-2) adds protection. Overall risk of conversion is low.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

Our company verifies all suppliers before deliveries commence. Each supplier signs a PEFC/SBP/EU RED self-declaration and undergoes an onsite evaluation covering their operations, supply chain, and feedstock categories. Identified risks are assessed and, where minor, addressed through mitigation measures; significant risks result in suspension of cooperation. Suppliers are re-evaluated annually, or more frequently when risks are detected. EU RED compliance status is stated in the main procurement database only after a successful evaluation. All evaluation reports, supporting documents, and photos are stored.

Feedstock inspection and classification upon receipt

See above. EU RED compliance is verified for each supplier and feedstock type prior to and during procurement. Determination tables of approved suppliers and feedstock categories are maintained to facilitate the verification of delivery documentation and invoices.
Visual checks are performed on deliveries; reference samples are retained if risks are identified. The results are stored in feedstock entry databases.

Supplier audit for processing residues and post-consumer feedstock

See above. Suppliers of processing residues and post-consumer feedstock are visited to establish their origin and first gathering point. Onsite assessments include evaluating the production process, verifying the supply chain, and checking for equipment that could misclassify primary wood as processing residues or wastes. Findings are systematically documented and stored.

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).