Supply Base Report:

BSL, LDA
Third Surveillance Audit

Sustainable Biomass Program
sbp-cert.org

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

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

Document history

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Version 2.1	Published 15 April 2024
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1 Overview

Producer name:	BSL, LDA
Producer address:	Rua Engenheiro Ferreira Dias, 444, 4100-246 Porto, Portugal
SBP Certificate Code:	SBP-08-93
Geographic position:	41.173110, -8.643450
Primary contact:	Sara Reis, +351 22 605 1900, coc@bsl.pt
Company website:	http://www.bsl.pt
Date report finalised:	10 Jul 2026
SBR reporting period from:	01 Apr 2025
SBR reporting period to:	31 Mar 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	19 Aug 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Feedstock origin (countries)	Portugal (2.7839 million ha), Spain (22.1669 million ha)
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

BSL is a Portuguese company established in Porto, in the north of Portugal, operating in international markets as a recognized Trader in the Wood and Steel products sectors. Within the wood sector BSL trades wood and biomass, but relevant for SBP EU RED is the production and trading activities of biomass in the form of wood chips, with operations located in Portugal, at the port of Aveiro (*Terminal Sul* and Terminal Norte), and in Spain (Ferrol, Huelva and Burela.
The wood chips produced by BSL are mainly exported to European countries for energy production.
The scope of FSC® and PEFC chain of custody for which BSL is certified includes all ports where mobile chipping operations take place, as well as those with potential for it. Chipping operations could also be conducted in the forest areas with mobile chippers and transported directly to the Ports.
BSL's feedstock Supply Base includes the following Iberian Peninsula countries and regions:
- Portugal: Mainland, mainly in the north and center regions of the country;
- Spain: Autonomous communities of Galicia, Asturias, Andalucia, and Castilla y León.

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets, WB 2.1 Wood chips*

Number of employees: *7*

Annual maximum production capacity (metric tonnes): *60000*

Number of direct feedstock suppliers: *8*

Approximate number of feedstock sub-suppliers: *46*

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

BSL uses only primary feedstock mainly from thinnings and clearcuts, mostly from areas affected by wild fires, storms and affected by invasive species (*Acacia* spp.), but also from under qualified wood that cannot be used by other added value industry. The main species are *Eucalyptus* spp., *Pinus* spp and *Acacia* spp.
Within the reference period, from April 2025 to end of March 2026, 100% of the feedstock sourced in Spain was from Eucalyptus and Pine species and in Portugal was 100% Eucalyptus. The feedstock all delivered with a FSC 100% and/or 100% PEFC claim. (FSC- C104872 and PEFC/13-32-008)

BSL has a stable base of 5 to 10 recurrent and long term suppliers, almost all FSC and/or PEFC certified, nevertheless, some of the feedstock deliveries may occur without certification claim. Despite this situation is being more left behind as main suppliers became CoC certified companies and also sourced plantations.

For the reference period, the feedstock was supplied by 7 suppliers, 6 from Spain and 1 from Portugal,

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	Portugal
Area/Region	Mainland
Exclusions	None
Feedstock types	Primary feedstock
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
SBE was determined to be required in Portugal Mainland mainly due to the fact that in the north and centre of Portugal there are very many (few hundred thousand) owners of forest lands with only one or two ha, and FSC® or PEFC group certifications, although continuously increasing, had started to develop in recent years. Additionally, the industrial biomass market increasingly demands for sustainability requirements, where SBP-compliant biomass is included and BSL is compromised to obtain international recognition considering the sustainability of the biomass delivered, attending to the requirements of its operations and of its forest harvesting suppliers.	
Feedstock types included in SBE:	Primary feedstock
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):	2.7839
Map(s) of the Supply Base area:	


4.000 m
3.000
2.000
1.500
1.000
500
200
100
0 m
country capital
regional capital
city/town
Minho
Lima
Tamega
Douro
Mandego
Zezere
Tejo
Sorraia
Sado
Cabril Reservoir
Maranhao Reservoir
Alqueva Reservoir
Serra do Marao
Serra deMontesinho
Serra de Estrela
Torre
1993
1525
1382
1027
Viana do Castelo
Braga
Guimaraes
Vila Real
Braganca
Porto
Vila Nova de Gaia
Aveiro
Viseu
Guarda
Coimbra
Leiria
Castelo Branco
Santarem
Portalegre
Evora
Setubal
Amadora
LISBOA
Barreiro
Cabo da Roca
Atlantic
ocean
Bay of
Setubal
SPAI

Country	Spain
Area/Region	Galicia, Asturias, Andalucía, Castilla y León
Exclusions	None
Feedstock types	Primary feedstock
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
SBE was determined to be required in the Spanish 4 Autonomous Communities Galicia, Asturias, Andalucía, and Castilla y León mainly to cover any potential feedstock not SBP-approved by any Forest Management´Scheme. Additionally, the industrial biomass market increasingly demands for sustainability requirements, where SBP-compliant biomass is included and BSL is compromised to obtain international recognition considering the sustainability of the biomass delivered, attending to the requirements of its operations and of its forest harvesting suppliers. BSL uses Level A approved by SBP for Spain. Salesforce	
Feedstock types included in SBE:	Primary feedstock
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):	22.1669
Map(s) of the Supply Base area:	


Mar Cantábrico
FRANCIA
OCÉANO ATLÁNTICO
PORTUGAL
Mar Mediterráneo
A Coruña
SANTIAGO DE COMPOSTELA
Lugo
PRINCIPADO DE ASTURIAS
OVIEDO
SANTANDER
CANTABRIA
Donostia / San Sebastián
Bilbao
PAIS VASCO
VITORIA-GASTEIZ
PAMPLONA/ IRUNA
CDAD. FORAL DE NAVARRA
GALICIA
Pontevedra
Ourense
León
Burgos
LOGROÑO
LA RIOJA
Palencia
Huesca
Girona
CATALUÑA
CASTILLA Y LEÓN
Soria
ZARAGOZA
ARAGÓN
Lleida
BARCELONA
Tarragona
Zamora
VALLADOLID
Salamanca
Segovia
Ávila
CDAD. DE MADRID
MADRID
Guadalajara
Teruel
Cuenca
Castellón de la Plana / Castelló de la Plana
VALENCIA
COMUNIDAD VALENCIANA
MALLORCA
PALMA DE MALLORCA
ISLAS BALEARES
Cáceres
TOLEDO
EXTREMADURA
CASTILLA-LA MANCHA
Ciudad Real
Albacete
MÉRIDA
Badajoz
LISBOA
Alicante/ Alacant
REGIÓN DE MURCIA
MURCIA
Córdoba
Jaén
SEVILLA
ANDALUCÍA
Huelva
Granada
Almería
Málaga
Cádiz
Ceuta
Melilla
MARRUECOS
OCÉANO ATLÁNTICO
CANARIAS
LANZAROTE
FUERTEVENTURA
LA PALMA
LA GOMERA
TENERIFE
SANTA CRUZ DE TENERIFE
LAS PALMAS DE GRAN CANARIA
EL HIERRO
SIGNOS CONVENCIONALES
MADRID
BARCELONA
Málaga
CANTABRIA

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:**

Castanea sativa	Chestnuts
Eucalyptus spp	Eucalyptus
Pinus spp	Pine
Quercus spp	Oak
Salix spp	Willow
Fagus spp	Beech
Acer spp.	Maple
Betula spp	Birch
Acacia spp	Acacia
Picea spp	Spruce
Larix spp	Larch
Pseudotsuga spp	Douglas
Populus spp	Poplar
Larix spp	Larix
Alnus spp	Alder
Salix spp	Salix

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 - Majority

Explanation: There were major forest fires in Portugal in the Aveiro area in 2024. In Galicia there spots were there is a non adaptation of the E. globulus to the stands and they must be replaced by more suitable species.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 85.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 15.00

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

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

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

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

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

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

m. **Volume of processing residues feedstock:** 0
Physical form of the feedstock: N/A

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

o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: N/A

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 70000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 70000.00 tonnes

Explanation: BSL intends to receive 100% of its feedstock as REDII-compliant and RED III sustainable feedstock.

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

Within the SBE, nine (9) indicators were identified as Specified risk for Portugal Mainland. These specified risks are, however, well mitigatable by BSL. Moreover, forestry in Portugal has a long history and a solid framework at the level of relevant entities such as ICNF (Institute of Nature Conservation and Forests), education and training entities, as well as at the level of local and central authorities. Perception of corruption in Portugal is relatively low, as confirmed by its CPI (Corruption Perception Index) score of 56 points (2025).

Five (6) indicators were identified as Specified risk for the 4 Autonomous communities of Spain evaluated, which may become Low with the applicable mitigation measures. There is a strong legal framework in the Spanish regions in scope. BSL purchases wood from private forests, all of them with cadastral reference that always allows to trace back the origin of the feedstock. Wood purchased in Spain by BSL is certified FSC®, PEFC. The supply chain is short and reliable feedstock information can be gathered with the forest owners and suppliers. BSL has a long and cooperative relation with the 3 usual suppliers in Spain, both certified. Perception of corruption in Spain is relatively low, as confirmed by its CPI (Corruption Perception Index) score of 55 points (2025).

3.2 Conflicts with applicable national and sub-national legislation

There aren't known conflicts with applicable 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.

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

	☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.2 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.	
Description of the specific risk:	
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.	
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.	
Monitoring and outcomes:	
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, 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	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim

	☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
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.	
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).	
Monitoring and outcomes:	
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, including for this indicator, if measures are in place to conserve and increase biodiversity.

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	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.	
Description of the specific risk:	
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 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.	
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.

Monitoring and outcomes:

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, including for this indicator, if forest land was not converted after January 2008, through interviews and searching for tree stumps.
If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.
When forest is converted to agricultural land or a plantation, or when land use change (conversion) is planned, the feedstock is not categorized as SBP- compliant.

Country: Portugal

Area/sub-scope: Mainland

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
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☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
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☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.

Description of the specific risk:

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.

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.

Monitoring and outcomes:

Visit the site after conclusion of harvesting operations.
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

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
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☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
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☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.3 Soil quality in the Supply Base shall be maintained or enhanced

Description of the specific risk:

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.

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.

Monitoring and outcomes:

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 if:
- Low intensity of forestry, selective cuttings and small clear cuts of maximum 5 ha;
- Nutrients are left in the forest, mainly the green fraction of forest residues (other forest residues need to be cleared to prevent forest fires).
- No operations occur near-water areas.
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

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.

Description of the specific risk:

The thresholds mentioned by law are 5 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.

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.

Monitoring and outcomes:
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 if in areas vulnerable to water damage, the maximal contiguous clear cut area is 5 ha. Harvested sites and surroundings (hill slopes and streams) are inspected on: - Runoff problems (regarding the landscape, onsite and in the surroundings); - Groundwater level problems (too high or too low); - Protection of riversides and (lake) coastlines. 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	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.	
Description of the specific risk:	
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.	
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.

Monitoring and outcomes:

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 legal requirements for fire fighting and prevention are in place, including valid fire fighting equipment.

If PMDFCI is found expired, BSL investigates the reasons for such and if no reasonable justification exists (such as lack of administrative procedure, or other similar), the feedstock from that site cannot be classified as *SBP-compliant feedstock* until the Municipality has its Plan valid.
If any other 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

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

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.

Description of the specific risk:
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.
Mitigation measure:
- Feedstock agreements with suppliers specifying type and main characteristics of received feedstock; - Visual and document control of the feedstock reception.
Monitoring and outcomes:
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*.

Country: Portugal	
Area/sub-scope: Mainland	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.	

Description of the specific risk:
This indicator is identified as Specified risk due to the inherent risk of jobs in the forests.
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.
Monitoring and outcomes:
Site visits allow BSL to monitor supplier's commitment to health and safety requirements. This visits to suppliers allow to check: - Use of PPE's; - Medical kit availability and conformity; - Fire extinguishers availability and conformity; - Respect of safety distances; - Level of technical and best practices knowledge of personnel. If no-conformities are found, more frequent site inspections are required to that supplier, until closure of the NC and confidence on supplier's performance is restored.

Country: Spain	
Area/sub-scope: Galicia, Asturias, Andalucia, and Castilla y León	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim

	☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced	
Description of the specific risk:	
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.	
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.	
Monitoring and outcomes:	
BSL evaluates the impacts of its operations related to soil erosion, desertification and loss of nutrients in Andalucía through the implementation of its Manual of good forestry practices and site visits where it specifically monitors: - Where needed, considering the soil and groundwater level, only selective cuttings and small clear cuts of maximally 5ha are made; - If nutrients are left in the forest, 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. If a negative result is concluded, the feedstock from such site shall be not considered as *SBP-compliant feedstock* and additional training and follow-up shall be made with the respective supplier.	

Country: Spain	
Area/sub-scope: Galicia, Asturias, Andalucia, and Castilla y León	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim

	☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of the specific risk:	
Specified for forest origin biomass from continuous cutting of eucalyptus from more than 50 ha. Specified for forest origin biomass from eucalyptus cuttings in Andalucia in areas with a slope of more than 30%.	
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 Andalucia in areas with a slope of more than 30%, if such forest areas have approved Management Plans by the competent authorities. 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 Andalucia in areas with a slope of more than 30%, if such forest areas have approved Management Plans by the competent authorities. In Andalucia, 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 5 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.	
Monitoring and outcomes:	
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 if in areas vulnerable to water damage, the maximal contiguous clear cut area is 50 ha. Harvested sites and surroundings (hill slopes and streams) are inspected on:	

- Runoff problems (regarding the landscape, onsite and in the surroundings);
- Groundwater level problems (too high or too low);
- Protection of riversides and (lake) coastlines.

If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.

Forests with eucalyptus stands in which harvest is made in a continuous felling area of more than 50 ha, or of eucalyptus felling in Andalucia in areas with a slope of more than 30% that have not an approved Management Plan, are not accepted by BSL as *SBP-compliant feedstock*.

Country: Spain

Area/sub-scope: Galicia, Asturias, Andalucia, and Castilla y León

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
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☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.

Description of the specific risk:

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.

Mitigation measure:

- Desk assessment looking for if the property complies with the established obligations of defence against Forest Fires, in each Autonomous Regions, regarding the prevention and defence 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.
Monitoring and outcomes:
Visual inspection of the harvesting operations, aiming to check if the harvest teams have all the required means available, specifically in high fire risk periods, and if legal established restrictions are considered. If the harvested areas do not have a recognized by authorities prevention and defence against fires plan, and if cannot develop one before harvesting operations start, BSL does not accept the respective material as *SBP-compliant feedstock.* If the harvesting teams do not comply with the legal established obligations and cannot implement forest fire fighting measures accordingly, BSL does not accept the respective material as *SBP-compliant feedstock.*

Country: Spain	
Area/sub-scope: Galicia, Asturias, Andalucia, and Castilla y León	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
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.	
Description of the specific risk:	
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.	
Mitigation measure:	

- Feedstock agreements with suppliers regarding specifying type of received feedstock;
- Visual and document control of the feedstock reception.

Monitoring and outcomes:

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.*

Country: Spain

Area/sub-scope: Galicia, Asturias, Andalucia, and Castilla y León

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
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☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.

Description of the specific risk:

This indicator is identified as Specified risk due to the inherent risk of jobs in the forests.

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.

Monitoring and outcomes:

Site visits allow BSL to monitor supplier's commitment to health and safety requirements. This visits to suppliers allow to check:
- Use of PPE's;
- Medical kit availability and conformity;
- Fire extinguishers availability and conformity;
- Respect of safety distances;
- Level of technical and best practices knowledge of personnel.

If no-conformities are found, more frequent site inspections are required to that supplier, until closure of the NC and confidence on supplier's performance is restored.

Country: Spain

Area/sub-scope: Galicia, Asturias, Andalusia, Castilla y León

Risk Assessment used:

☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
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☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
☒ Biomass Producer's own risk assessment

Indicator with specified risk:

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

Description of the specific risk:
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
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).
Monitoring and outcomes:
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, including for this indicator, if measures are in place to conserve and increase biodiversity. If any deviations or non-conformities from this visit or other observations occur, the risk approach and its mitigation measures shall be reviewed.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 16 Jun 2026

Biomass Producer's stakeholder engagement end date: 15 Jul 2026

Total number of stakeholders contacted: 430

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

The updated Supply Base Report is sent to the relevant(s) e-mail contact of the entities defined and identified on BSL stakeholder's engagement list.
Stakeholders contacted for engagement include economic, environmental and social interests:
- Forest owners;
- Forest contractors, including loggers;
- Forest industries;
- Representatives of forest workers and forest industries;
- Forest Management certificate holders;
- Government agencies and municipalities;
- NGO's;
- International, national and local labour unions;
- Representatives of local communities;
- Representatives of recreational interests;
- FSC® and PEFC accredited certification bodies active in the countries (Portugal and Spain);
- National and regional forest institutions/agencies;
- Research universities and institutions;
- NRA working groups.

Additionally, BSL through the web-site (www.bsl.pt/forest/)has accessible information including contacts that allow interested parties, if they wish, to address comments, concerns, complaints or claims, and they can also do so anonymously via post to the contacts and contact person identified on the website.
BSL in regular basis also participates in biomass industry events where networks with players in the biomass sector. With stakeholders of a most direct sphere of influence, such as consultants, forestry associations, certification and inspection bodies, suppliers, land owners, subcontractors, business partners, customers, employees, BSL has various mechanisms of engagement, from training and information activities to webinars, field visits among others.

4.2 Response to stakeholder comments

5 Report updates and approval

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

Summary of changes: No relevant updates made.

Name	Claudia Viliotis
Title	Report author
Date of report approval	10 Jul 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Portugal Mainland	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08. - Cutting Trees Manifest: D.L. nº 31/2020, 30/06. - Pine wood Nematode (NMP) phytosanitary protection measures: D.L. nº 95/2011, 08/08; last updated by D.L. nº 9/2021, 29/01. - Basic Law of Forest Policy: D.L. nº 33/96, 17/08; last updated by D.L. nº254/2009, 24/09. - Prohibition of premature cutting of forest stands: D.L. nº 173/88, 17/05; last updated by D.L. nº 254/2009, 24/09. LEGISLATION ENFORCEMENT: Main authorities which proceed and report inspections to forest operators: - GNR (National Republican Guard -*Guarda Nacional Republicana*); - ICNF (Nature and Forest Conservation Institute -*Instituto da Conservação da NAtureza e Florestas*); LEGISLATION IMPLEMENTATION BY OPERATORS: - For Collective or Comercial entities the commercial register (*Certidão Permanente*) - Operator registry and previous notification in all cases of harvesting (MCA); - Operator registry and previous notification in cases of all conifers because of Nematode Pine Plan -NMP; - EUTR Operator Registry: - Information on feedstock, which shall include: type, quantity, supplier name and contacts, origin country and place; APPLICABLE LEGISLATION: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08. - Cutting Trees Manifest: D.L. nº 31/2020, 30/06. - Pine wood Nematode (NMP) phytosanitary protection measures: D.L. nº 95/2011, 08/08; last updated by D.L. nº 9/2021, 29/01. - Basic Law of Forest Policy: D.L. nº 33/96, 17/08; last updated by D.L. nº254/2009, 24/09. - Prohibition of premature cutting of forest stands: D.L. nº 173/88, 17/05; last updated by D.L. nº 254/2009, 24/09. LEGISLATION ENFORCEMENT: Main authorities which proceed and report inspections to forest operators: - GNR (National Republican Guard -*Guarda Nacional Republicana*); - ICNF (Nature and Forest Conservation Institute -*Instituto da Conservação da NAtureza e Florestas*); LEGISLATION IMPLEMENTATION BY OPERATORS:

	- For Collective or Comercial entities the commercial register (*Certidão Permanente*) - Operator registry and previous notification in all cases of harvesting (MCA); - Operator registry and previous notification in cases of all conifers because of Nematode Pine Plan -NMP; - EUTR Operator Registry: - Information on feedstock, which shall include: type, quantity, supplier name and contacts, origin country and place;
Risk Rating justification	In public and community-owned forests, harvesting is authorized by ICNF (National Authority for Forestry and Nature Conservation). Forest biomass feedstock definition on Portuguese legislation is included on a legal framework created for dedicated energy generation plants and for residues purposes. In the first case definition of forest biomass consists of the biodegradable fraction products, waste and residues from biologic origin, from forest or other plantations. For residues purposes forest biomass is the vegetable matter from forestry and forestry waste, only including the material resulting from the improvement operations, including thinning and pruning, fuel management and harvesting of forest stands, as branches, tree-tops, stumps, leaves, roots and bark. No permit is required for logging activities, including standard commercial silvicultural harvesting, final cut and other. In fact, a legal demand is designed for cuttings in properties with areas below the size of obligatory Forest Management Plan but the details were not defined and therefore it is not in place (article 7th of Law n.º 33/96, at 17/08). A harvesting written notice (Manifesto) is obligatory (for timber and cork), and shall be submitted to forest authorities (ICNF) before felling/extraction operation. Approval documentation is required relating to specific operations over cork (*Quercus suber*) and Holm oak (*Quercus rotundifolia*), including cutting and pruning, Holly (*Ilex aquifolium*) cutting, and also premature cutting of Eucalyptus and *Pinus pinaster* or riparian area cutting. In all areas is obligatory to have an approved Environment Impact Assessment if afforestation or reforestation takes place with fast-growing plantation species covering over 350 ha or cutting and conversion to non-forest uses in an areas greater than 50 ha. A National Action Plan for Control of Pine Wilt Disease (NMP) *Bursaphelenchus xylophilus* and its vector insect *Monochamus galloprovincialis* is in place. This mostly focuses on *Pinus pinaster* (23% of all forest areas) but applies to all other host conifers: A*bies spp., Cedrus spp., Larix spp., Picea spp., Pinus spp, Tsuga spp., Pseudotsuga spp.;* with these species covering 8% of forests. Regarding the traceability of feedstock back to the harvest area, forest operators are obliged to submit the felling manifest (MCA -Manifesto de Corte de Árvores) for all species. Specifically for coniferous also the phytosanitary felling manifest is obligatory, which is verified regularly by SEPNA and ASAE. The MCA is in actively in force since 2021 and is verified mainly by GNR, and also by ICNF. BSL does not buy any wood from unknown sources nor from wood suppliers without a valid company registration and without demonstrating compliance with its legality aspects.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest Law: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 - Royal Decree 1088/2015, of December 4, to ensure the legality of the commercialization of wood and wood products; - Basic VAT Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-valor-anadido.html - Basic Personal Income Tax Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-renta-personas-fisicas/normativa-basica-irpf.html - Basic Corporate Tax Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-sociedades/normativa-basica-impuesto-sobre-sociedades.html LEGISLATION ENFORCEMENT: - The Autonomous Communities have their own personnel to carrying out law enforcement; - Tax authorities. LEGISLATION IMPLEMENTATION BY OPERATORS: Payment of the corresponding has to be made or operators cannot have access to the following applicable: - Notification of work or use. - Work authorization or use. - Adjudication of works in public forest. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL has developed best practices manual and qualifies and checks legality aspects, among others, for each of its suppliers.
Risk Rating justification	A study carried out by COSE (Spanish Confederation of Forest Organizations), and published by MAPA in 2013, concludes that the Spanish regulations and surveillance procedures taken by the Autonomous Communities are consistent and guarantee the legality of logging. In it, it is established that the degree of control by the forest authority is high or very high in all the Autonomous Communities except Galicia where the level of control is considered to be Medium. Each CCAA develops its own legislation and models, both for public tenders and for permits and authorizations for forest works and exploitation. BSL verifies the legality of the operations, including compliance with the EUTR requirements, from its suppliers, checking compliance with one of the following:

	- Notification of work or use. - Work authorization or use. - Adjudication of works in public forest.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest Law: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 - Basic VAT Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-valor-anadido.html - Basic Personal Income Tax Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-renta-personas-fisicas/normativa-basica-irpf.html - Basic Corporate Tax Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-sociedades/normativa-basica-impuesto-sobre-sociedades.html LEGISLATION ENFORCEMENT: - The Autonomous Communities have their own personnel to carrying out law enforcement; - Tax authorities. LEGISLATION IMPLEMENTATION BY OPERATORS: Payment of the corresponding has to be made or operators cannot have access to the following applicable: - Notification of work or use. - Work authorization or use. - Adjudication of works in public forest. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL has developed best practices manual and qualifies and checks legality aspects, among others, for each of its suppliers.
Risk Rating justification	The FSC ® National Risk Assessment for Spain: FSC ®-NRA-ES V1-1 ES_2018-09-11 establishes that: “Land tenure and use rights are covered by Spanish legislation and the authorities have implemented tools to record and monitor land tenure and use rights. Since ancient times, these rights have had great social and economic relevance, which is why they are widely developed and recognized. Examples of land tenure and use rights relevant to the Spanish context include, but are not limited to: surveying and marking of public forests, property registration and cadastre, boundaries (as property

	markers) on small private property, etc." Spain presents a corruption perception index value of 60 (0-100) in 2022 (Transparency International). Although the value has decreased since 2012 (value of 65), there are no reports that significantly link corruption with the forestry sector. The level of governance can be classified as robust, both with respect to the accreditation of the property and the use of the land. There is no evidence of significant conflicts related to the ownership of forest land or the legitimacy of its use. Some small issues or conflicts have been identified, mostly at the local level, which are known and can be addressed through legal channels. Examples of this are: - Conflicts with easements or roads for public use. - Abandoned land not claimed by descendants (linked to emigration). - Documentation accrediting unregistered ownership, old documents or accreditation for immemorial use. Especially linked to small property. - Different levels of knowledge of property boundaries. - Conflicts with consortiums. There is, in turn, legislation that protects the use of land. Forest lands are classified as rustic within the Urban Plans and there is legislation that protects them from change of use, considering the property regime of the mountains in the 4 CCAAs included in the scope. Andalucia: - The private forest clearly predominates, representing 73.4% of the surface, while public forests represent 26.6% of the surface. The public area is practically divided in half between that which belongs to the Junta de Andalucía or to the State and to the Local Entities. Regarding private forests, the vast majority of them (3,140,386 hectares) is considered as being of doubtful or unknown ownership. However, no reports or news of problems derived from this classification have been found. Galicia: - The private forest overwhelmingly predominates, which represents 98% of the forest area, where in addition to the micro-forest property (minifundium) typical of Galician property (1,385,550 hectares of private owners, the vast majority of which are micro-properties, 69% of the forests private) includes forests under the Communal Regime (608,646 hectares, 31% of private forests), both Germanic (Neighbourhood Forests in Common Hand, MVMC) and Roman (Abertales, Fabeo and others...). There is 2% of the surface public property. Asturias: - The private forest predominates, which represents 55% of the surface (421,500 hectares), mostly smallholdings (412,985 hectares), with an average surface area of the properties of 0.6 ha, also appearing forests in Communal Regime (8,471 hectares, MVMC). The public forest represents 45% of the surface (343,000 hectares), mostly owned by local entities: Town Halls, Rural Parishes.

	Castilla y León: - The Community's Forest area amounts to 4,838,441 hectares. The number of forest owners in Castilla y León amounts to 719,039, with an average area of 6.73 hectares per owner. The province with the largest forest area and number of owners is León, with more than 1 million ha, and the smallest Valladolid with 150,000 ha. 55% of the surface is public property and 45% private. In the north of the Community, public ownership of the land predominates, around 80%, in the case of León. The central provinces of Castilla y León have more balanced ownership percentages and as one advances south, private ownership predominates in the provinces with pastures -Ávila and Salamanca especially- where 82% of the land corresponds to private owners. The town halls, neighbourhood councils, villa and land communities and other public entities are the main forest owners in the Community. In total, there are 5,405 owners who own more than 2.6M ha. The average size of these properties is very close to 500 ha. The largest forests are located in the province of Soria and the smallest in Valladolid. The largest owner in Castilla y León is the Junta with more than 90,000 ha. Taking into account, the high level of control of public administrations over forest management and planning, we can conclude that the fact that an individual has authorization to carry harvesting operations on a piece of land implies that there is legitimacy over the use of that land.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08; - Geometric Registration of Rustic Property (Cadastre): Decree-Law nº 72/2023, 23 August: VISUALIZADOR DE PRÉDIOS DO SISTEMA NACIONAL DE INFORMAÇÃO CADASTRAL (dgterritorio.gov.pt) LEGISLATION ENFORCEMENT: Main authorities which proceed and report inspections to forest operators: - GNR (National Republican Guard -*Guarda Nacional Republicana*); - ICNF (Nature and Forest Conservation Institute -*Instituto da Conservação da Natureza e Florestas*); LEGISLATION IMPLEMENTATION BY OPERATORS: - Relevant administrative/legal registries such as: . Description on the Land Registry Office ("Descrição na Conservatória do Registo Predial"); . Content certificate matrix article of tax office ("Certidão de teor do artigo de Matriz da repartição de finanças"); . Land registry book ("Caderneta predial") is the tax document which confirms payment of taxes;

	- Final judicial decision without appeal right (“Sentença judicial transitada em julgado”). - Forest Renting/leasing contract (“Contrato de Arrendamento Florestal”) and/or - Purchase documents (invoice, buyer-seller contract, previous agreement). - EUTR Operator Registry: - For Collective or Comercial entities the commercial register (*Certidão Permanente*) - Operator registry and previous notification in all cases of harvesting (MCA); - Information on feedstock, which shall include: type, quantity, supplier name and - Purchase and sale documents, invoices/receipts; - BSL's procedure on checking legality and origin of the feedstock. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL qualifies and checks the legality aspects, among others, for each one of its suppliers. BSL's suppliers are certified under the FSC ®, PEFC or both CoC certification schemes.
Risk Rating justification	The Real Estate Cadastre (Cadastro Predial), the Finances Matrix (Matriz das Finanças) and the Real Estate Registry (Registo Predial) constitute an inseparable part of the management of property and of the rural property, as well as of the acts practiced on them. The IRN - Instituto de Registos e Notariado [Institute of Registries and Notaries] proves land rights, with the legal supporting document being the “caderneta predial” (description in the land registry), while the financial authorities (tax and customs authority) prove ownership, the supporting document in this case being the cadastral certificate. The DGT - Direção-Geral do Território [General Di-rectorate for Territory] is the national public body with responsibility for public land use and urbanization policies. In addition, the cadastre is the multifunctional and definitive registration of the limits of real estate, linked to which are elements referring to the respective deeds and other complementary information such as easement and restrictions, use and occupation, encumbrances or charges, urban parameter value, licenses, etc. Ownership documents may or may not be supported in the geometric records of rural property. 53% of the territory is covered by Geometric Cadastre of the Rural Property (General Directorate of the Territory) providing a consistent and unequivocal correspondence between the information provided by the Finances Matrix and the Land Registry Office based on the attribution of a unique Land Identification Number (DL 172/95). In areas where this does not exist, there is another register – the land cadastre, which links land registry and financial authority information. This process can be done individually or by region, with a boundaries survey (in accordance with DGT rules, by certified teams) and identification of ownership being obligatory. The Portuguese government has developed BUPi -Digital Land Registry -a platform aimed at land owners, which allows mapping, understanding and valuing the Portuguese territory, in a simple and free-way. It started in 2017

	as a pilot project in 10 Municipalities. After its success, it is now being expanded to the whole country. 100% of the land property is covered by, at least, two of the instruments presented above. Legislation has been revised in order to match legal requirements to the need for information. At present, any change of ownership must be updated in accordance with the requirements of compliance, configuration and ownership, a process that involves, in a joined up and integrated way, the three bodies: the DGT, the IRN and the AT (Autoridade Tributária e Aduaneira [Tax and Customs Authority]), by means of a unique numerical code – the "número de identificação predial" [land registration number] (NIP). It is obligatory to update registers for land rights, forestry projects and legal regime for afforestation and reforestation (for example the "regime jurídico de autorização de arborização e rearborização" [legal regime for afforestation and reforestation], or RJAAR). The institutions related to both forestry and agriculture have encouraged owners to update them. Any change of land ownership (related to inheritance, buying-selling, etc.) leads to a mandatory up-date and harmonization of the property data and information, that occurs, simultaneously on three governance bodies: the DGT [General Directorate of the Territory], the IRN [Registries Institute] and the AT [Tax and Customs Authority]), by means of a unique numerical code – the "número de identificação predial" [land registration number] (NIP). Portugal has a score of 82,91 out of 100 on the "Rule of Law" indicator of the World Bank Governance (2025). This indicator "captures perceptions of the extent to which agents have confidence in and abide by the rules of society, and in particular the quality of contract enforcement, property rights, the police, and the courts, as well as the probability of crime and violence." [World Bank Governance] There are several legal instruments and procedures which allow the identification of illegalities related to illegal logging and legality of ownership. Based on BSL's experience, there are no records of disputes or other conflicts related to the ownership or right of the land use. BSL does not buy any wood from unknown sources nor from wood suppliers without a valid company registration and without demonstrating compliance with its legality aspects.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08; - Timber Operator Registry -Decree-Law No. 76/2013, 5/06; - EUTR: Decree-Law No. 76/2013, 5/06 (Articles 3 and 8): https://dre.pt/applica-tion/dir/pdf1sdip/2013/06/10800/0322203225.pdf

	- (UE) Regulation No. 995/2010. LEGISLATION ENFORCEMENT: The law enforcement authority is the National Republican Guard (GNR) and the surveillance and verification activities are put in place according to procedures defined by ICNF. Between 2014 and 2022, ICNF has conducted 730 inspections with 6 contraventions. In the same period, GNR conducted 358 inspections with 61 contraventions. [RUEM, March 2023] Following the implementation of EUTR and the respective Due Diligence System, as well as voluntary Chain of Custody Certifications adopted by the biomass producers, several documents are being collected by biomass producers in order to prove the provenance of the raw material and its legality. LEGISLATION IMPLEMENTATION BY OPERATORS: - EUTR Operator Registry: - Operator registry and previous notification in all cases of harvesting (MCA); - Information on feedstock, which shall include: type, quantity, species, supplier; - Purchase and sale documents, invoices/receipts; - BSL's procedure on checking legality and origin of the feedstock; BSL is registered as operator (RIO). When BSL acts as trader, requests to its suppliers their Operator registration. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL qualifies and checks the legality aspects, among others, for each one of its suppliers. BSL's suppliers are certified under the FSC®, PEFC or both CoC certification schemes. BSL has a due diligence system in place for each wood/timber acquisition, which includes procedures that ensures the access to information, risk assessment and risk mitigation measures recommended. This information is kept to be provided to competent authorities upon request.
Risk Rating justification	There are no CITES species included in the CITES in Portugal. Regulation (EU) No 995/2010 (RUEM), of 20 October, entered into force in March 2013 and on 5 of June Decree-Law No. 76/2013 was published for its implementation in Portugal. The ICNF is the competent authority for the application of the EUTR in Portugal. Within the framework of the EUTR, two types of agents are defined: The Operator, understood as any natural or collective person who places on the market wood or wood products, and the Trader understood as any natural or collective person who in the course of a commercial activity sells or purchases in the domestic market of the European Union (EU) wood or wood products already placed in the domestic market. Operators must have a due diligence system in place for each wood/timber acquisition, which include procedures for access to information, risk assessment and risk mitigation. Traders must maintain relevant information about suppliers and buyers of products as well as volumes traded. This in-formation must be kept and be provided to competent authorities upon request. Operators placing timber in the EU Indicator market for the first time should provide records of where the timber is originated, species, and quantities. In Portugal operators are required to register the operator through the system of initial registration of operators, available on

	the ICNF portal at https://fogos.icnf.pt/rio/register.asp Portugal has a score of 82,91 out of 100 on the “Rule of Law” indicator of the World Bank Governance (2025). This indicator “captures perceptions of the extent to which agents have confidence in and abide by the rules of society, and in particular the quality of contract enforcement, property rights, the police, and the courts, as well as the probability of crime and violence.” BSL does not buy any wood from unknown sources nor from wood suppliers without a valid company registration and without demonstrating compliance with its legality aspects. There are several legal instruments and procedures which allow the identification of illegalities related to illegal logging.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest Law: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 - Royal Decree 1088/2015, of December 4, to ensure the legality of the commercialization of wood and wood products; - CITES legislation: https://cites.comercio.gob.es/eses/Legislacion/Paginas/default.aspx - Portal of the CITES administrative authority in Spain: http://www.cites.es/es-ES/Paginas/default.aspx LEGISLATION ENFORCEMENT: - The Autonomous Communities have their own personnel to carrying out law enforcement; LEGISLATION IMPLEMENTATION BY OPERATORS: Payment of the corresponding has to be made or operators cannot have access to the following applicable: - Notification of work or use. - Work authorization or use. - Adjudication of works in public forest. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL has developed best practices manual and qualifies and checks legality aspects, among others, for each of its suppliers.
Risk Rating justification	A study carried out by COSE (Spanish Confederation of Forest Organizations), and published by MAPA in 2013, concludes that the Spanish regulations and surveillance procedures taken by the Autonomous Communities are consistent and guarantee the legality of logging. In it, it is established that the degree of control by the forest authority is high or very high in all the Autonomous Communities except Galicia where the level of

	control is considered to be Medium. Each CCAA develops its own legislation and models, both for public tenders and for permits and authorizations for forest works and exploitation. BSL verifies the legality of the operations, including compliance with the EUTR requirements, from its suppliers, checking compliance with one of the following: - Notification of work or use. - Work authorization or use. - Adjudication of works in public forest. There is no forest plant species produced or cultivated in Spain on the CITES species list. None of the used and listed species of BSL is within the CITES species, appendices I, II or III (http://checklist.cites.org/#/en). BSL, Lda. is a legal established company in Portugal, and its suppliers are checked against legality before being accepted as a valid supplier. BSL and its suppliers are certified FSC®, PEFC or both.
Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Basic VAT Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-valor-anadido.html - Basic Personal Income Tax Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-renta-personas-fisicas/normativa-basica-irpf.html - Basic Corporate Tax Regulations Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestosotros-tributos/impuesto-sobre-sociedades/normativa-basica-impuesto-sobre-sociedades.html LEGISLATION ENFORCEMENT: - The Autonomous Communities have their own personnel to carrying out law enforcement; - Tax authorities. LEGISLATION IMPLEMENTATION BY OPERATORS: Payment of the corresponding has to be made or operators cannot have access to the following applicable: - Notification of work or use.

	- Work authorization or use. - Adjudication of works in public forest. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL has developed best practices manual and qualifies and checks legality aspects, among others, for each of its suppliers.
Risk Rating justification	In Spain there are two types of fees to pay: - Fees imposed by the Autonomous Communities in the licenses that are required for work or use in private forests. Each Autonomous Community regulates this aspect independently. In case there are fees, the issuance of the authorization is only possible after payment. In public areas there are payments associated with the award that must be made once the work has been awarded before its final formalization. - VAT linked to transactions and, subsequently, income or/and corporate tax. VAT is paid to the Treasury quarterly and income tax or/and companies annually. The payment of taxes to the Public Treasury related to the purchase of the source material is credited through: . Valid invoice or purchase receipt for the raw material that gave rise to the feedstock or for the work carried out (bearing in mind that self-billing is often used, so that the purchasing company itself issues the invoice). . Certificate of being up to date with Treasury (state and regional), of the company that has purchased the material or carried out the work. If payment of the corresponding fees and taxes is not made, authorizations to work or use in private forest areas or awards issued by public administration are not issued.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08; - VAT Code CIVA: DL n.º 102/2008, 20/6: artº2º 1-a); artº9º 32) List I No.4. Anexo A- IV; - Income Tax Code for Individuals: DL nº 442-A/88 artº4º nº3, nº4 Updated by Law No.67/2015, of 06/07, Pre. nº9, artº3 nº1a); nº4; artº4º nº1, nº3 nº4 artº34º; - Income Tax Code for Companies: DL No. 442-B/88 Updated by Law n. º 2/2014 de 16/12, Law No.3/2014 de 16/12 & Law No.4/2014 de 16/12 artº1º, artº2º, artº 3º, artº18º-nº7; artº20º nº1 g) artº23º nº2 k); Port. nº 55/2010 21/01 artº2º; Government sources: - - AT (*Autoridade Tributária e Aduaneira*): https://www.portaldasfinancas.gov.pt/pt/home.action LEGISLATION ENFORCEMENT:

	Tax Authorities are AT -Autoridade Tributária, which makes joint inspections on roads together with GNR- Guarda Nacional Republicana. In 2022, SEPNA (Department of National Republican Guard responsible for Environment activities) registered 30 violations related to wood circulating without purchase invoice or delivery documents. The payment of VAT is a requirement that is easy to verify and legally undertaken by both entities (seller and buyer). No specific evidence of irregularities related with income taxes of harvest companies was found. LEGISLATION IMPLEMENTATION BY OPERATORS: - Valid declaration of non-debt taxes; - IES Annual Declaration; - Proof of Annual declaration IRS/IRC; - Personal Income Tax Report; - Purchase and sale documents, invoices/receipts; - BSL's procedure on checking legality and origin of the feedstock. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL qualifies and checks the legality aspects, among others, for each one of its suppliers. BSL's suppliers are certified under the FSC, ® PEFC or both CoC certification schemes
Risk Rating justification	There are no specific taxes related with wood exploration, except the fees and taxes applicable for all economic activities such as value added taxes (VAT) and income taxes (IRC or IRS) or the the Municipal Property Tax (IMI) in relation to rustic buildings that is fixed as a percentage of the Tax Asset Value (VPT). Invoices must be issued by the seller, but self-invoicing by the buyer may occur in exceptional circumstances if some conditions are met (previous agreement, data conformity, etc.). As no specific evidence of irregularity has been identified in relation to payment of VAT, this requirement is considered Low risk. The payment of VAT is a simple requisition that is easy to verify and legally undertake by both entities (seller and buyer). The exceptional regimes of reduced taxes or exemption are in place to include the cases of forest owners with special profiles as farmer or forester. The payment of taxes to the Tax Authorities relating to the purchase of source material is credited through: - invoice for the purchase of raw material required for the feedstock or the work carried out (bearing in mind that many times self-billing is applied, so it is the purchasing company itself that issues the invoice); - Certificate of being up to date with payments to the Tax Authorities (of the state and the autonomous community) of the company that has purchased the material or carried out the work. This conclusion is in line with the FSC® National Risk Assessment for Portugal (indicators 1.6 and 1.7). BSL does not buy any wood from unknown sources nor from wood suppliers without a valid company registration and without demonstrating compliance with its legality aspects.

Risk Rating	Low Risk

Portugal Mainland	**Indicator**
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08; - Forest Policy Basic Law: Law nº 33/96, 17 August, last updated by D.L. nº 254/2009, 24 September; - Transparency International's Corruption Perception Index: https://www.transparency.org/en/cpi/2023 - Worldwide Governance Indicators Report at The World Bank: https://www.govindicators.org/interactive-data-access LEGISLATION ENFORCEMENT: - GNR (National Republican Guard) is the enforcement authority, through SEPNA (Nature and Environment Protection Services) and, whenever required, in cooperation with AT (Tax and Customs Authority) and the Institute for Nature and Forest Conservation). BSL's suppliers are certified under the FSC®, PEFC or both CoC certification schemes. BSL qualifies and checks the legality aspects, among others, for each of its suppliers and for the feedstock origin. BSL has in place its own assessment procedure, including desk assessment on publicly available information related (news and media), field inspections, interviews with staff and stakeholders.
Risk Rating justification	Unauthorized activities such as illegal logging, mining and encroachment are not a relevant issue in Portugal. Occurrences such as littering, loose dogs, unauthorized sports, theft of firewood, wood or fruits, poaching, may exist but in a reduced scale and therefore these illegal or unauthorized activities in Portuguese forests have limited economic or biological impact. BSL qualifies and checks the legality aspects, among others, for each one of its suppliers. BSL's suppliers are certified under the FSC®, PEFC or both CoC certification schemes.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	APPLICABLE LEGISLATION:

	- Forest Law: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 LEGISLATION ENFORCEMENT: - The Autonomous Communities have their own personnel to carrying out law enforcement; BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL has developed best practices manual, qualifies and checks legality aspects, among others, for each of its suppliers. Also, site visits to harvest operations are part of BSL's procedures.
Risk Rating justification	There are no significant issues in Spain regarding unauthorized or illegal activities in the forests such as logging, mining or illegal occupations. Small-scale problems are identified, such as unauthorized sports activities, theft of firewood, wood or fruit, poaching, illegal dumping, feral dogs, etc. Illegal or unauthorized activities have a small impact on Spanish forests and there are no reports that report situations of substantial magnitude in this regard.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 42/2007 on Natural Heritage and Biodiversity: http://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 - Royal Decree 139/2011 List of Wild Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/pdf/2011/BOE-A-2011-3582-consolidado.pdf - Law 16/1985, of June 25, on Spanish Historical Heritage: https://www.boe.es/buscar/pdf/1985/BOE-A-1985-12534-consolidado.pdf Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain there is a systematic legal framework for the protection of natural spaces and areas with high conservation values. According to legislation on Natural Heritage and Biodiversity, those areas of the national territory are considered Protected Natural Areas, including continental waters and maritime waters under national sovereignty or jurisdiction, including the exclusive economic zone and the platform continental, which meet at least one of the following requirements and are declared as such: - Contain representative, singular, fragile, threatened natural systems or elements or of special ecological, scientific, landscape, geological or educational interest.

	- Be especially dedicated to the protection and maintenance of biological diversity, geodiversity and associated natural and cultural resources. There are multiple figures and denominations since most of the Autonomous Communities have legislated on this issue: National Storages, Natural Storages, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. The protected land area in Spain as of December 2022 represents 14.81% for natural spaces, and reaches 27% if the Natura 2000 Network is included, Spain being the Country that contributes the most to RN2000, the main policy instrument conservation union. The protected areas cover both public and private forests. Any harvesting activity that may affect rare or endangered species has limitations specified in the harvest permit. According to the MITECO Nature Data Bank as of December 2022: - Andalucia has declared 364 protected areas, both terrestrial and marine, with the terrestrial surface subject to protection of 2,627,032.72 ha, almost 30% of its terrestrial surface. - Galicia has declared 98 protected areas, both terrestrial and marine, with the terrestrial surface subject to protection of 359,184.41 ha, 12.10% of its terrestrial surface. - Asturias has declared 54 protected areas, both terrestrial and marine, with the terrestrial surface subject to protection of 236,160.71 ha, 22.25% of its terrestrial surface. - Castilla y León has declared 33 protected areas, the land area subject to protection being 813,682.55 ha, 8.64% of its land area. There are high conservation values linked to cultural assets and prehistoric finds. The Iberian Peninsula is an area with a large number of archaeological and prehistoric remains. There is legislation, both state and regional, that protects and catalogues assets of historical and cultural interest. In the CCAAs that require prior authorization, this already includes any condition to an asset of interest and the measures or restrictions on work that are necessary. In the case of prior communications, if the area is affected by a property of these characteristics, it is necessary to have the pertinent heritage authorization. The action process is also legislated in the event that remains appear during the work. In these cases, the work must be stopped and the findings communicated to the competent administration. There is a good level of governance and a comprehensive legal framework developed for Spanish protected areas, and a good level of control by the CCAAs, which are the competent authorities. The CCAAs have abundant information both on web pages and on e-viewers. Geographic information (GIS) on protected spaces and priority ecosystems, habitat, protected and threatened wild species that are conveniently identified and mapped and is not possible to avoid the corresponding notification to Patrimony. The following action guide is established regarding the identification and delimitation of high conservation values: - For works in public forests, the management services of the CCAAs that are in charge of management have all the necessary information for their identification and mapping. Any limitation to the management related to them is communicated in the award itself.

	- For work on private areas that require prior authorization to carry out any forest operations (Andalucia, Castilla y León and Asturias; certain cases in Galicia), the services of management of the Autonomous Communities are the ones who identify and delimiting the attributes of high conservation value in such a way that their presence and the consequent limitations to management are reflected in the authorization they issue. - For work on private areas with a Management Plan approved by the competent authority, and therefore with a notification for the work reflected in the approved planning is sufficient, the identification and delimitation work are found in the approved management plan and the forest operations must adhere to what is indicated there. - For harvesting operations on private areas in Galicia for fast-growing species where a felling notification is sufficient, the notification process is made through https://mapas.xunta.gal/visores/aproveitamentos/, in which are included all the conditions of the plot, which has increased the level of control regarding the possible High Conservation Values that may exist and that the administration itself reflects in the viewer, being then required to request express approval from the competent body: biodiversity, heritage. - Valid forest management instrument (as in all CCAAs by the Forestry Law), timber or woody use short-term (less than 20 years) or minor domestic use (less than 10 m3 of wood or 20 stereos of firewood); there is still control by the administrations. The notification document specifies that the works cannot begin in 15 days since it is the response time of the Administration, which, in the event of identifying any HCV, establishes conditions/limitations to the use in order to protect the asset. Using the definitions High Conservation Values (HCV) provided by FSC® and HCV Network, the following attributes are considered: HCV 1 Species diversity - Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels. HCV 2 Landscape-level ecosystems and mosaics - Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance. HCV 3 Ecosystems and habitats - Rare, threatened, or endangered ecosystems, habitats or refugia. HCV 4 Ecosystem services - Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes. HCV 5 Community needs - Sites and resources fundamental for satisfying the necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc...), identified through engagement with these communities or indigenous peoples. HCV 6 Cultural values - Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples.

	HCV attributes are well identified and mapped within the area of assessment, considering the sources of information listed above, as well as data from voluntary forest certification schemes, namely FSC® and PEFC. In this indicator are considered all the relevant findings of the FSC ® Controlled Wood National Risk Assessment.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Birds and Habitats Directive Implementation Reports: http://ipt.gbif.pt/ipt/resource?r=especies_diretiva_habitats_13_18 - Decree-law No. 96/2013, 19/07: https://dre.pt/application/file/a/497960 - Decree-Law No. 151-B/2013, 31/10: https://pgdlisboa.pt/leis/lei_mostra_articulado.php?artigo_id=2837A0034&nid=2837&tabela=leis&ficha=1&nversao= - Regional Forest Planning (PROF): https://icnf.pt/florestas/prof - FSC® National Risk Assessment for Portugal, 11/09/2018: https://pt.fsc.org/sites/default/files/2021-07/FSC-NRA-PT%20V1-0%20EN_2018-09-11%20EN.pdf - Decree-Law No. 242/2015, 15/10: https://dre.pt/application/conteudo/70693924 - Water Law Framework; - World Heritage site by UNESCO; - Law no. 107/2001 of 8 September; - Cultural Heritage Law - Law no. 53/2012 of 5 September: http://www.apambiente.pt/index.php?ref=16&subref=7&sub2ref=15&sub3ref=93#LawdaAgua - River basins plan framework: https://www.apambiente.pt/?ref=16&sub-ref=7&sub2ref=9&sub3ref=834 - Public waters and dams planning: https://www.apambiente.pt/index.php?ref=16&sub-ref=7&sub2ref=10&sub3ref=96 LEGISLATION ENFORCEMENT: - ICNF (Institute for Nature and Forest Conservation), APA (Portuguese Environment Agency), CCDR - Comissões de Coordenação e Desenvolvimento Regional (Regional Commissions for Coordination and Development), and GNR (National Republican Guard) through SEPNA (Nature and Environment Protection Services) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority.

	BSL has in place its own control system for feedstock, which include regular follow-up of suppliers and whenever necessary inspections to suppliers' operations are made. All used material is traceable to its origin through the harvest manifests and/or transport guides. BSL identifies and maps areas with High Conservation Values (HCVs).
Risk Rating justification	According to the National Report on the Implementation of Directive Habitats and Birds, forest operations are identified as a threat to 6 habitats and pressure to 8 habitats, accounting for 3.8% and 5%, respectively, . A similar assessment was performed, having species (except birds) in scope and the numbers do not differ much. Forestry presents a threat to 7.7% of the species assessed and puts pressure on 9.6% of the total 426 species considered. Forest activities have a significant impact on bird attributes with 30% of the assessed species being threatened. Relevant forest ecosystems comprising primary, natural and semi-natural forests are protected by the Fundamental Network for Nature Conservation (RFCN), defined by Decree-Law No. 142/2008, which integrates the core areas of nature and biodiversity conservation: i) National Network of Protected Areas (RNAP); ii) SICs and ZPEs of the Natura2000 network; iii) Other areas classified under international commitments assumed by the Portuguese State (namely, Biosphere Reserves, RAMSAR Sites and Geoparks); and continuity areas, safeguarded by the respective legal regimes: i) National Ecological Reserve (REN); ii) National Agricultural Reserve (RAN); iiI) Public water domain (DPH). High conservation values are classified in 6 classes: HCV 1 – Species diversity. Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels; HCV 2 – Landscape-level ecosystems and mosaics. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance; HCV 3 – Ecosystems and habitats. Rare, threatened, or endangered ecosystems, habitats or refugia; HCV 4 – Critical ecosystem services. Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes; HCV 5 – Community needs. Sites and resources fundamental for satisfying the basic necessities of local communities or Indigenous Peoples (for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or Indigenous Peoples; HCV 6 – Cultural values. Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical

	cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples, identified through engagement with these local communities or Indigenous Peoples. In conclusion, within the Supply Base, key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the supply are able to be identified. HCV1: The specific species that might be affected by forestry activities are identified in the report of the application of the Birds and Habitats Directive. Several legal instruments identify (and protect) areas of significant biological diversity: - POAP (Planos de Ordenamento de Áreas Protegidas); - PROF (Programas Regionais de Ordenamento Florestal); - PDM (Planos Diretores Municipais); - PGF (Plano de Gestão Florestal); - PGB (Programa de Gestão da Biodiversidade) HCV 2: The regulation implemented in Portugal on oak and holm trees and stands, includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures related to intensity of exploitation, such as stripping and pruning. This regulation is well established and promoted. It has been assimilated by the several agents involved such as owners, managers, and operators. The awareness of operators for planned forest management and the certification of sustainable forest management has been increasing in Portugal in recent years. Certified forest of cork and holm oak account for an estimated 236.000 ha. The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however, it is known that the class of "wooded area with cork oak" showed an increase of 6% from 1995 to 2010, and holm oak decreased 3% in the same period. HCV 3: Having the obligation to implement instruments as the Convention on Biological Diversity and the Habitat Directive / Natura 2000, also is an indication of the effectiveness of protection measures and identification of rare, threatened or endangered species. Portugal is also implementing several initiatives directed to Aichi Biodiversity Targets. The Portuguese policy, legal regime and common practices enables to assume the proper protection for species. HCV 4: In Portugal there are several instruments related to the conservation of river basins, soil conservation, and protection against the risk of fire, which implies its identification. In the case of river basins, information relating to the

	classification of flood plains, areas threatened by floods and other relevant information can be partially obtained by consulting areas included in the REN. River basin plans also contain information that may be relevant, as do PROFs, especially where they refer to protection forests. For information about erosion control is essential to consult documentation relevant to the risk of erosion. Some of this information is contained in REN, which identifies, on a scale of 1:25.000, areas at high risk of erosion, as well as zones of instability. Areas of high fire risk are identified in fire risk maps (ICNF) and in municipal forest fire plans. Within the national context, the structure of property, being extremely fragmented, reduces the dependence on ecosystem services and means this is not critical. Furthermore, the probability of forest management activities having a significant impact on the same service is negligible. Several legal instruments safeguard the functions of protection and regulate intervention in these areas. Examples are the Water Law, river basin plans (PBH), public waters and dams planning (POAAP), National Ecological Network, etc. HCV 5 : In Portugal Mainland, there are no identified HCV5. HCV 6: The criteria for identifying HCV6 for Portugal are based on international or legal frameworks that already foresee the safeguards needed to protect/maintain the cultural values identified. At the same time, it is considered that the values are legally recognized and enforced, for instance by World Heritage site by UNESCO, Law no. 107/2001 of 8 September and Law no. 53/2012 of 5 September.
Risk Rating	Low Risk

Portugal 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Birds and Habitats Directive Implementation Reports: https://icnf.pt/conservacao/redenatura2000/diretivaaves - Decree-law No. 96/2013: https://dre.pt/application/file/a/497960 - Decree-law No. 151-B, October 31st - Regional Forest Planning (PROF): https://icnf.pt/florestas/prof - Decree-Law 242/2015 of 15th October: https://dre.pt/application/conteudo/70693924 - Water Law Framework: https://www.apambiente.pt/index.php?ref=16&sub-ref=7&sub2ref=15&sub3ref=93#LawdaAgua - River basins plans framework: https://www.apambiente.pt/?ref=16&sub-ref=7&sub2ref=9&sub3ref=834 - Public waters and dams planning: https://www.apambiente.pt/index.php?ref=16&sub-

	ref=7&sub2ref=10&sub3ref=96 - Land Law framework http://www.dgterritorio.pt/ordenamento_e_cidades/projetos_em_curso/reforma_do_quadro_legal_ot_u/Law_de_bases_da_politica_de_so-los_de_ot___urbanismo/apresentacao/ - The Special Program of the National Park Peneda-Gerês (PEPNPG) under development: Decree-Law No. 96/2017 from May 18th. The PEPNPG aims to promote the development and application of conservation measures on several environmental attributes of the first protected area in the country (since 1971). - Decrees-Law No. 96/2017, 99/2017, 106/2017, 107/2017, 108/2017 set the start of the development of the Special Program of the following protected areas: Natural Park of São Mamede (PEPNSSM); Natural Park of Arrábida (PEPNA); Natural Park of Guadiana Valley (PEPNVG); Natural Park of Tejo Internacional (PEPNTI); Natural Park of Douro Internacional (PEPNDI); Natural Park of Serra de Aire e Candeeiros (PEPNSAC); Natural Park of Litoral Norte (PEPNLN); Natural Park of Montesinho (PEPNM); Natural Park of Sintra Cascais (PEPNSC); Natural Park of Ria Formosa (PEPNRF); Natural Park of Serra da Estrela (PEPNSE); LEGISLATION ENFORCEMENT: - ICNF (Institute for Nature and Forest Conservation), APA (Portuguese Environment Agency), CCDR - Comissões de Coordenação e Desenvolvimento Regional (Regional Commissions for Coordination and Development), and GNR (National Republican Guard) through SEPNA (Nature and Environment Protection Services) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BSL has in place its own control system to evaluate and record species diversity on operations areas. Special attention is given to the National System of Classified Areas (SNAC) and to the Important Bird and Biodiversity Areas (IBAs).
Risk Rating justification	Forest operations are identified in the National Report on the Implementation of Directive Habitats and Birds to present threat (present situation) in 6 habitats and pressure (future) on 8 habitats accounting for 3.8% and 5%, respectively, of the total assessments. A similar assessment was performed, having species (except birds) as the scope and the numbers do not differ much. Forestry presents a threat to 7.7% of the species assessed and puts pressure on 9.6% of the total 426 species considered. Forest activities have impact on bird attributes with 30% of the assessed species demonstrating to be threatened. High Conservation Values (HCV): HCV1:

	As described above, there are identified threats and pressures from forestry activities on species and birds. The specific species that might be affected by forestry activities are identified in the report of the application of the Birds and Habitats Directive Several legal instruments protect areas of significant biological diversity: Planos De Ordenamento De Áreas Protegidas (POAP), Programas Regionais De Ordenamento Florestal (PROF), Planos Directores Municipais [town planning] (PDM), Plano De Gestão Florestal (PGF), and, in the case of classified areas, a Programa De Gestão Da Biodiversidade [biodiversity management programme] (PGB). Regarding the establishment of projects and programmes aiming to enhance the conservation status of HCV, the LIFE Programme has facilitated the development of a series of projects in Portugal. A series of documents is also produced, from simple brochures to manuals of good practice (an example being the conservation manual for the Bonelli's eagle and the good forestry and hunting practice manual). Some projects include action plans for species conservation. Most projects have as their objective the conservation of potential HCV 1 species, being carried out by Natura2000 Network. Some NGOs, such as Sociedade Portuguesa para o Estudo das Aves (SPEA) [Portuguese Society for the Study of Birds]), have formed working groups to monitor species, such as the Bonelli's eagle working group (GTAB) and the night birds working group (GTAN). Furthermore, various good practice manuals, leaflets and other relevant information sources are available in the public domain, published by different institutions. HCV2: Montados of cork and holm oaks Landscape classified as HCV2 has potential threats that may cause the decline of montado (biotic and abiotic factors, lack of forest management), but the measures available to protect Montados are considered effective, resulting in an increase of 6% of the cork oak area from 1995 to 2010. [National Forest Inventory 6, Preliminary results]. Existing safeguarding measures include: - the application of current legislation (planning, projects and protection against felling). This legislation is well consolidated and disseminated by the various agents involved (owners, managers, and operators); and - a network of Research & Development dedicated to defining and operationalizing good management practices. Furthermore, national scale management programs have been implemented (beneficiation, afforestation, and reforestation) to recover cork oak populations, both in terms of area and in tree health. The regulation implemented in Portugal on oak and holm trees and stands, includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures themselves related to intensity of exploitation, such as stripping and pruning. This regulation is well established and promoted. It has been assimilated by the several agents involved such as owners, managers, and operators. The awareness of operators for planned forest management and the certification of sustainable forest management has been increasing in Portugal in recent years. Certified forest of cork and holm oak account for an

	estimated 168 000 ha. Following several surveys on the conservation status of cork and holm oak stands, several actions have been developed in order to improve forest management practices, which were promoted by the entities involved. This includes a variety of contents and formats such as codes of good practices for cork oak forests but also pest and disease identification guides. More recent investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however, it is known that the class of "wooded area with cork oak" showed an increase of 6% from 1995 to 2010, and holm oak decreased 3% in the same period. HCV 3: Referring to the Information in the sectorial plan of Natura2000 and in the Third National Application Report of the Habitats Directive (2007–2012), specified risk is identified for habitats that are subject to threats originating from forestry activities. The Natura 2000 network database was updated in 2015 and it contains relevant information about the assessment of each habitat for each Common Importance Site. Furthermore, Portugal approved its ratification of the Convention on Biological Diversity (CBD) via DL No. 21/93, June 29th, which became effective on 21st March 1994. The Fifth National Report to CBD had as its main objective a review of implementation of the Convention and an assessment of how far we had come in achieving CBD objectives and the Aichi Biodiversity Targets contained in the Strategic Plan for Biodiversity 2011–2020. It also contributed to the development of the Global Biodiversity Outlook report and the review of the fulfilment of the EU Biodiversity Strategy for 2020. The report covers the state and tendencies of biodiversity and detected threats, reporting on actions taken towards fulfilling the Aichi Biodiversity Targets and finally sets out, based on experience, topics most deserving of attention in order to achieve a more adequate and broad-reaching implementation of the CBD's COP (Conference of Parties) decisions in Portugal. HCV 4: In Portugal there are several instruments related to the conservation of river basins, soil conservation, and protection against the risk of fire. In the case of river basins, information relating to the classification of flood plains, areas threatened by floods and other relevant information can be partially obtained by consulting areas included in the REN. River basin plans also contain information that may be relevant, as do PROFs, especially where they refer to protection forests. For information about erosion control it is essential to consult documentation relevant to the risk of erosion. Some of this

	information is contained in the REN, which identifies, on a scale of 1:25.000, areas at high risk of erosion, as well as zones of instability. Areas of high fire risk are identified in fire risk maps (ICNF) and in municipal forest fire plans. Within the national context, the structure of property, being extremely fragmented, reduces the dependence on ecosystem services and means this is not critical. Furthermore, the probability of forest management activities having a significant impact on the same service is negligible. Several legal instruments safeguard the functions of protection and regulate intervention in these areas. Examples of this are the Water Law, river basin plans (PBH), public waters and dams planning (POAAP), National Ecological Network , the Land law , etc. HCV 5: Not applicable to Portugal Mainland. In Portugal, the use and enjoyment of common forest land is regulated (Lei dos Baldios [common land law] – Decree-Law No. 165/2015, 17th August). At present, this land is not indispensable to provide the basic needs of the adjacent communities. HCV 6: The criteria for identifying HCV 6 for Portugal are based on international or legal frameworks that already foresee the safeguards needed to protect/maintain the cultural values identified. At the same time, it is considered that the values are legally recognized and enforced. Relevant forest ecosystems comprising primary, natural and semi-natural forests are protected by the Fundamental Network for Nature Conservation (RFCN) (defined by Decree-Law No. 142/2008, which integrates the core areas of nature and biodiversity conservation: - National Network of Protected Areas (RNAP); - SICs and ZPEs of the Natura2000 network; - Other areas classified under international commitments assumed by the Portuguese State (namely, Biosphere Reserves, RAMSAR Sites and Geoparks); and continuity areas, safeguarded by the respective legal regimes: - National Ecological Reserve (REN); - National Agricultural Reserve (RAN); - Public water domain (DPH). The continuity areas of the RFCN establish or safeguard the connection and the genetic exchange of populations of wild species between the different core conservation areas, contributing for the adequate protection of natural resources, to the promotion of spatial continuity, ecological coherence of classified areas and for the biodiversity components connectivity's throughout the territory in terms of the respective legal regimes. Decree-law 140/99 (republished in the Decree-law 49/2005 and amended by Decree-law 156-A/2013) transposes the Birds and Habitats directive, defines the legal protecting species' regime, including several restrictions and prohibitions. Decree-Law 242/2015 prohibits land use change in protected areas as well as it prohibits the disturbances or destruction of the menaced species and their habitats.

	Forest owners make use of voluntary certification schemes recognized worldwide like Forest Stewardship Council® (FSC ®) and Program for the Endorsement of Forest Certification (PEFC), or adopt practices in line with the “guidelines for sustainable forest management”, based on the work of the Technical Committee for Standardization No. 145/IPQ (Portuguese Standard NP 4406/2003) which applies pan-European criteria for the sustainable forest management as well as operational level guidelines. There are, simultaneously, several private companies that have been developing initiatives in order to promote the sustainable management of forest through the creation of forest owners’ groups willing to apply best management practices in their properties, and supporting them with preparation to apply for the certification with independent certification bodies. The risk is designated as specified (HCV 1 and HCV 3) on private and communitarian areas, and in public areas not managed by ICNF, as there species diversity, ecosystems and habitats could be harmed by forest operations if not evaluated.
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 42/2007 on Natural Heritage and Biodiversity: http://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 - Royal Decree 139/2011 List of Wild Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/pdf/2011/BOE-A-2011-3582-consolidado.pdf - Law 16/1985, of June 25, on Spanish Historical Heritage: https://www.boe.es/buscar/pdf/1985/BOE-A-1985-12534-consolidado.pdf Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	From the description given in the previous indicator (2.1.1), it can be concluded that there is an effective real framework that allows for the identification and mapping of the six high conservation values categories. There is a report produced by COSE (Confederación de Organizaciones de Selvicultores de España) and published by MAPA that indicates that the degree of control by the forestry authority is high or very high in all the Autonomous Communities except in Galicia, where the level of control is considered to be medium. The study concludes that the Spanish regulations and surveillance procedures carried out by the Autonomous Communities are

	consistent. The Autonomous Communities have their own personnel to carry out the control over the high conservation values, Forestry/ Environmental Agents. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out environmental police work. No reports have been published on relevant environmental damage related to forestry work/harvesting. In all cases there is a clear legal framework and effective control by the authorities of any potential threats to the high conservation values. Therefore, the following operation guide has been established to identify and address potential threats to high conservation values: - For works in public forests, the management services of the Autonomous Community have all the information necessary at their disposal, which will be reflected in the work specifications. Any management limitations related to potential threats to high values are specified in the actual allocation. - For work on private lands that require prior authorization/ submission to carry any forestry work/harvesting, the management services of the Autonomous Communities themselves will identify possible threats to the high conservation values in such a way that their presence and the subsequent management limitations are reflected in the authorization/ submission they issue. Also, during the process of approving the Forest Management (FM) plan or Authorization for Harvesting for a particular area, the HCVs are studied. This is related to any harvesting being conducted on the public and private properties. All the restrictions and prescriptions identified during these processes are reflected in the Forest Management Plan or Authorization. Concrete requirements are issued to the owner in writing, for instance describing the time of the year when it is now allowed to perform the harvesting, due to the breeding period of protected birds. The HCVs 1, 2, 3, 4 and 6 are considered by the Forest Service in the process of evaluating the Forest Management Plan or approving the Authorization for Harvesting. HCV 5 is perceived as a low risk and is not considered by the Forest Service, because there are no indigenous people in Spain and local communities does not depend on forest at the extent that basic needs could be threatened by forest management activities. On the contrary, it is considered that in Spain, the abandonment and depopulation of rural areas endangers the continuity of the local culture. Forest management is part of the culture in rural areas and should not be decreased but increased. BSL has developed a Good practices Manual, which shares with its suppliers, to be aware when forest operations are carried out within or close to protected habitats.
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, 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.

Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 42/2007 on Natural Heritage and Biodiversity; - Royal Decree 139/2011 List of Wild Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/pdf/2011/BOE-A-2011-3582-consolidado.pdf Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain there is a systematic legal framework for the protection of natural spaces and areas with high conservation values: "According to legislation on Natural Heritage and Biodiversity, those protected natural spaces are considered protected spaces of the national territory, including continental waters and maritime waters under national sovereignty or jurisdiction, including the exclusive economic zone and the continental shelf, which meet at least one of the following requirements and are declared as such: - Contain representative, singular, fragile, threatened natural systems or elements or of special ecological, scientific, landscape, geological or educational interest. - Be especially dedicated to the protection and maintenance of biological diversity, geodiversity and associated natural and cultural resources. There are multiple figures and denominations since most of the Autonomous Communities have legislated on this issue: National Storages, Natural Storages, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves. The protected land area in Spain as of December 2022 is 14.81% for natural spaces, and reaches 27% if the Natura 2000 Network is included, with Spain being the Country that contributes the most to RN2000, the main instrument of European conservation policy. The protected areas cover both public and private forests. There is a good level of governance and a comprehensive legal framework developed for Spanish protected areas. In turn, the already reviewed report prepared by COSE and published by MAPA in 2013 indicates that the degree of control by the forest authority is high or very high. in all the Autonomous Communities except Galicia, where the level of control is considered Medium, and Cantabria, where a Medium-High level of control is considered. The study concludes that Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are coherent. The Autonomous Communities have their own staff to control the high conservation values, Forest/Environmental Agents. In turn, the SEPRONA (Nature Protection Service) exists within the Civil Guard, which carries out environmental police work. There are no published reports on relevant environmental damage linked to forestry work/ exploitation activities. In all cases, there is a clear legal framework and effective control by the authorities of potential threats to high conservation values. Any harvesting activity that may affect rare or endangered species has limitations specified in the harvest permit. In turn, the CCAAs have abundant information both on web pages and in viewers and geographic information (GIS) on protected areas, priority ecosystems and habitats (Natura 2000 Network). BSL and its suppliers are certified under FSC®, PEFC or both.

Risk Rating	Specified Risk

Portugal 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Birds and Habitats Directive Implementation Reports: https://icnf.pt/conservacao/redenatura2000/diretivaaves - Decree-law No. 96/2013: https://dre.pt/application/file/a/497960 - Decree-law No. 151-B, October 31st - Regional Forest Planning (PROF): https://icnf.pt/florestas/prof - Decree-Law 242/2015 of 15th October: https://dre.pt/application/conteudo/70693924 - Water Law Framework: https://www.apambiente.pt/index.php?ref=16&sub-ref=7&sub2ref=15&sub3ref=93#LawdaAgua - River basins plans framework: https://www.apambiente.pt/?ref=16&sub-ref=7&sub2ref=9&sub3ref=834 - Public waters and dams planning: https://www.apambiente.pt/index.php?ref=16&sub-ref=7&sub2ref=10&sub3ref=96 - Land Law framework http://www.dgterritorio.pt/ordenamento_e_cidades/projetos_em_curso/reforma_do_quadro_legal_ot_u/Law_de_bases_da_politica_de_so-los_de_ot___urbanismo/apresentacao/ LEGISLATION ENFORCEMENT: - ICNF (Institute for Nature and Forest Conservation), APA (Portuguese Environment Agency), CCDR - Comissões de Coordenação e Desenvolvimento Regional (Regional Commissions for Coordination and Development), and GNR (National Republican Guard) through SEPNA (Nature and Environment Protection Services) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BSL has in place its own control system to evaluate and record species diversity on operations areas.
Risk Rating justification	Portuguese Forests are well surveyed and all major HCV are identified. The National System of Classified Areas (SNAC) is defined in the Legal Regime of Nature Conservation and Biodiversity (RJCNB), being constituted by the National Network of Protected Areas (RNAP), by the classified areas that make up the Natura 2000 Network and by the other areas classified under international commitments assumed by the Portuguese State (RAMSAR, Man and the Biosphere, etc.). The National Strategy for the Conservation of Nature and Biodiversity 2030 (ENCNB 2030), approved in 2018, pursues a long-term vision based on three interdependent strategic axes: - Improve the conservation status of the Natural heritage,

	- Promote the recognition of value natural heritage; and - Promote the appropriation of natural values and biodiversity by society. ENCNB 2030 thus proposed the objective of consolidating the national system of classified areas and ensuring its management, to which it associated several achievements, namely on - the achievement of goal 17 of Aichi and 14.5 of the SDGs through the consolidation of the network of SNAC marine areas - the creation of a network of geo-sites to integrate the national system of classified areas and ensure geo-conservation in territorial management instruments and - the development of management plans or equivalent instrument for all important sites of the Natura 2000 network. Currently there is sufficient information concerning HCV forest location. No major gaps in knowledge about HCV existence and data about biodiversity is updated regularly. Preservation programs for HCV's:. HCV 1 – Species diversity: concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional, or national levels. 1. Classified areas: Classified areas protected by the “Rede Nacional de Áreas Protegidas” (RNAP) and the Rede Natura 2000 covers around 20 per cent of Portugal’s mainland territory. Classified areas comprise RNAP protected areas, sites from the national list [which includes sites of community importance (SICs)] and the “Zonas de Proteção Especial para Aves” (ZPE) (Special Protection Areas for Birds) of the Natura2000 network. Municipal protection areas must also be considered. Other classified areas are also protected by international commitments agreed upon by the Portuguese state (e.g., RAMSAR Convention sites, biogenetic re-serves, biosphere reserves). Although not included in classified areas, other areas fit this umbrella, such as Important Bird Areas (IBAs), sites of international importance for the conservation of birds on a global scale. 2. Endangered species according to the classification adopted by the International Union for the Conservation of Nature (IUCN) to endangered species: • Critically endangered (CR) • Endangered (EN) • Vulnerable (VU). • Protected species within the legal conservation instruments in force in Portugal. https://icnf.pt/conservacao/redenatura2000/diretivaaves . CITES Bern Convention Bonn Convention . https://icnf.pt/conservacao/especies/livrovermelhodosvertebrados . Red book and Atlas of Bryophytes https://icnf.pt/conservacao/especies 3. Endemic species: The Mediterranean basin, in which Portugal is found, contains around 25,000 species of plants, 50 per cent of which are endemic to the region. Of almost 4,000 species of flora listed for Portugal (mainland, Azores, and Madeira), around 450 are Lusitanian endemism (143 on the mainland), and 346 are endemic to the Iberian Peninsula. 3,314 species of flora are listed for the mainland. 150 endemism (species that do not exist else-where) are found in the mainland. As for invertebrates, information is

	scarce, but there are statistics for insects: so far, 402 taxa have been registered (369 species and 33 subspecies) which are recognized as Lusitanian endemism (Carapeto A., Francisco A., Pereira P., Porto M. (eds.). (2020). Lista Vermelha da Flora Vascular de Portugal Continental). 4. Critical areas of seasonal use: including critical areas of refuge, breeding or migration routes in Portuguese territory: Fauna species may use different types of habitats depending on their life cycle and the season. These habitats can be critical for their importance in the reproductive season or for the availability of food in certain seasons. This designation focuses on the importance of these areas for fauna. Digital mapping information from the Manual das Linhas Eléctricas [Manual of Electric Lines] is also used, for reference purposes only, as its scope is limited in this field. This identifies: • Autumnal bird migration corridors in south-west Alentejo and the Vicentina coast; • Zones of concentration and passage for steppe birds (great and little bustards); • Nesting areas for birds of prey with threatened status; • Concentration of winter birds in wetlands; • Shelters for bats, considered important at national, regional, and local level. • As for invertebrates, information is scarce, but there are statistics for insects: so far, 402 taxa have been registered (369 species and 33 subspecies) which are recognized as Lusitanian endemism. The vertebrate species identified as threatened are listed and described in the Redbook of Vertebrates from Portugal. Similar assessment has been done for Bryophytes in the Redbook of Bryophytes. A study aimed to identify and list the threatened flora is being developed at this moment. HCV 3 – Ecosystems and habitats: rare, threatened, or endangered ecosystems, habitats or refuge. 1. Habitats Directive (2007-2012) Covers habitats listed in the Habitats Directive (Annex I) which, in the last national Habitats Directive report (2007–2012), were listed in categories (U1) – unfavourable inadequate – and (U2) – unfavourable bad. 2. Natura 2000 database Natura2000's sectorial plan is the main source of information used to identify habitats in classified areas. In the case of non-classified areas, the Habitats Directive implementation reports can be consulted for information on habitat conservation (favourable, unfavourable inadequate, unfavourable bad). Portugal approved its ratification of the Convention on Biological Diversity (CBD) through Decree-Law No. 21/93, dated 29th June, which became effective in our country on 21st March 1994. In Portugal, HCV3 are the habitats listed in the Habitats Directive (Annex I) which, in the last national Habitats Directive report (2007–2012), were listed in categories (U1) – unfavourable, inadequate – and (U2) – unfavourable bad. Natura2000's sectorial plan is the main source of information used to identify habitats in classified areas. In the case of unclassified areas, the Habitats Directive implementation report can be consulted, in particular for information on the national distribution of natural habitats (information available only at 10x10km scale), their conservation status (favourable, unfavourable,

	inappropriate, unfavourable, un-known) and major treats. In the case of a Forest Management Unit in protected areas, the Protected Area Spatial Plans will be the main source of information. The Fifth National Report to CBD had as its main objective a review of implementation of the Convention and an assessment of how far we had come in achieving CBD objectives and the Aichi Biodiversity Targets contained in the Strategic Plan for Biodiversity 2011–2020. It also contributed to the development of the Global Biodiversity Outlook report and the review of the fulfilment of the EU Biodiversity Strategy for 2020. The report covers the state and tendencies of biodiversity and detected threats, reporting on actions taken towards fulfilling the Aichi Biodiversity Targets and finally sets out, based on experience, topics most deserving of attention in order to achieve a more adequate and broad-reaching implementation of the CBD's COP (Conference of Parties) decisions in Portugal There is a clear and monitored system by competent authorities to control forestry activities planned in new plantations until timber exploitation, which minimizes the risk of forestry operations affecting conservation objectives in the biomass origin areas managed. Considering that some tree species are the basis for important habitats that are present outside protected areas, namely, *Quercus spp., Alnus spp., Fraxinus spp, Salix spp.*, and others, it's relevant to access the presence of these species in the biomass supply base. The risk is designated as specified for not managed forest and for species covered by Annex I of Habitat Directive.
Risk Rating	Specified Risk

Portugal 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 33/96, 17/08 – Forest Policy Base Law. - Decree-Law No. 242/2015; Artº - Law No. 58/2005, 29/12; - Law No. 54/2005, 15/11 (Artº 25º). - Decree-Law No. 173/88, May 17th; - Law No. 77/2017 August 17th, reviews the RJAAR, capping the expansion of eucalyptus area in Portugal; - Decree-Law No. 92/2019, July 10; - Decree-Law No. 142/2008, amended by Decree-Law No. 242/2015, 15th October: Fundamental Nature Conservation Network (RFCN); - Change of dominant species in forest areas applied to Portugal's mainland: Decree-Law No. 96/2013, July 19th; Specific legislation comprising the protection of: - Cork and holm oak: Decree-Law No. 169/2001, amended by Decree-Law

	No. 155/2004, 30/06; - Riparian vegetation: Law 58/2005 and Law 54/2005; - Holly: Decree-Law No. 423/89. LEGISLATION ENFORCEMENT: The latest RJAAR informative report summarizes the relevant statistical data about the application of this legal framework: 16% of the reforestation activities comprising the change of species, in the period of the assessment, consisted of *Pinus Pinaster* converted to Eucalyptus. 4% of the referenced activities comprise the plantation of Eucalyptus in areas occupied by other, non-specified, species. This informative note also demonstrates that this law is being actively applied, with 2,091 civil proceedings since 2013. The lack of either previous formal authorization or previous communication for afforestation and reforestation activities is the most common non-conformity with 88% of the total cases. BSL promotes itself and to its suppliers, the use of good forestry practices. BSL's suppliers are either certified FSC ®, PEFC or both. BSL does not accept as SBP-compliant feedstock wood from forests converted to non forest use, in line with principle 4 of FSC® Controlled Wood, as well as feedstock coming from riparian vegetation.
Risk Rating justification	Portuguese forest is defined by its recent origins and by heavy human intervention. In general, the Portuguese forest is recent. In Europe, Portugal is the country in which the transition from deforestation to reforestation occurred most rapidly: forest covered 4 to 7 percent of the mainland in 1870 and increase to cover more than 30 per cent in less than 100 years. Since the definition of forest is too broad, a more specific approach is considered in this assessment, using the wording of the FSC ®forest management standard for Portugal (approved by FSC ® on 18th February 2016) which is as follows: “Criterion 6.9 - The Organization shall not convert natural forest to plantations, nor natural forests or plantations on sites directly converted from natural forest to non-forest land use…”, in which natural forest are described as: “Forest areas where many of the principal characteristics and key elements of natural ecosystems such as complexity, structure, soil properties, and biodiversity are present, and where all or most of the trees are indigenous. Natural forests can include forest areas where forestry or other interventions occur, coming from a combination of natural regeneration and artificial regeneration, composed by local indigenous species in which many of the characteristics of natural forests are present. Natural forests do not include: - Areas where the vegetation is not dominated by trees; - Areas that were not previously forested; - Areas that do not yet contain many of the characteristics and elements of native ecosystems.” FSC® forest management standard for Portugal is also here used for the definition of “plantation”: “Forested area resulting from plantation or sowing, with the objective to produce timber or non-timber products, that can be

	composed by indigenous and non-indigenous species and include one or more of the following characteristics: - Reduced number of species; - Intensive forestry; - Regular plant spacing; - Regular stands"; FAO's Global Forest Resources Assessment, 2020, shows the following data regarding the Portuguese forest area (3312 kha): - Primary forest: 0.8%; - Naturally regenerated forest: 31% (1056 kha); - Forest with the primary designated function of production: 59%; - Forest within protected areas 20%; - Planted forest 68% (2256 kha). Relevant forest ecosystems comprising primary, natural and semi-natural forests are protected under the Fundamental Nature Conservation Network (RFCN), which led to establish the "Sistema Nacional de Áreas Classificadas" [National Classified Areas System], which comprises the major areas of environmental conservation and biodiversity: i) RNAP; ii) SICs and ZPEs of the Natura2000 network; iii) any other areas classified under the umbrella of international commitments agreed upon by the Portuguese state; and areas of continuity: i) REN; ii) RAN iii) DPH (public hydric domains), safeguarded by the respective legal regulations. Furthermore, the overall dynamics of the Portuguese forest cover is not promoted or supported by the demand of biomass. Simultaneously, the development of forest energy crops is not permitted in Portugal, through several legislation limitations, namely the mandatory previous authorization for premature final cutting of Eucalyptus and *Pinus pinaster* stands, regulations for the introduction and environmental control of non-indigenous species and mainly the mandatory previous authorization for afforestation and reforestation activities using short rotation crops (Decree-Law No.175/88 from May 17th). Altering land cover in protected areas is prohibited by Article 43 of Decree-Law No. 242/2015, as well as the disturbance or destruction of threatened species and their habitats, under Article 44. There is also legislation considering the change of dominant species in forest areas applied to Portugal's mainland. This establishes the legal framework, for afforestation and reforestation actions (RJAAR - Legal Framework for Afforestation and Reforestation Actions). Any afforestation / reforestation, independently of the area of intervention, that alters the dominant species previously installed is subject to previous authorization by the ICNF. It's important to highlight that article No.9 of RJAAR defines that if an intervention occurs inside the National Ecologic Reserve, a consultation must be performed at the relevant CCDR and municipality. Article No.10 defines the factors that should be taken into account in the decision-making process including the protection of forest against forest fires, hydric related issues, biodiversity and habitat protection, amongst others. Reforestation actions using eucalyptus can only be done in the following

	cases: - In areas where the previous dominant species was Eucalyptus; - As compensation of areas with Eucalyptus stands that were relocated to more productive sites. There is also specific legislation comprising the protection of cork and holm oak, riparian vegetation, and holly. Conclusions: - Portugal has a very small area that fits under the definition of Natural Forest. - It is safe to consider that primary, natural and semi-natural forest ecosystems have a strong and upheld protection framework. - The majority of the stands of *Pinus pinaster*, Eucalyptus, *Pinus pinea* and even *Quercus suber* are originated from afforestation activities for timber production and non-timber products and, thereby, are not considered as natural forest. - Change in forest cover is possible, but previous communication or authorization must be submitted to forest authorities (ICNF). - Specific tree species are protected and can only be cut with previous authorization from ICNF (Cork Oak, Holm Oak). - Several legal mechanisms and monitoring practices are put in place in order to control forestry activities in sensitive areas. According to the National Inventory Report on Greenhouse Gases 1995-2015 developed by Portuguese Environment Agency (APA), Portuguese forest acted as a carbon sink in the period of the study with a net carbon sequester of 753.2 Giga grams. The high carbon stocks are considered to be in wetlands, peatlands (no forested areas related) and old mature forests stands. Information regarding wetlands in Portugal states that as usual in the region they are threatened ecosystems even when they are protected. Portugal currently has 1.8% of its territory occupied by wetlands, 79% of which is protected by the RAMSAR Convention, covering this protection figure of 31 sites (about 132,487 ha). 82% of habitats related to wetlands are degraded. Epic WebGis Portugal provides geographical information about wetlands. Considering the positive general trend of carbon accumulation by forests in Portugal, this indicator has a regional to local (exceptional) character. The most relevant risk for carbon stocks associated to forestry are the operations harvesting of riparian vegetation in wetlands. So specified risk needs to be assessed on this aspect
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**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.

Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Galician Land Law 2/2016, consolidated text: https://www.boe.es/buscar/pdf/2016/BOE-A-2016-3191-consolidado.pdf - Law 11/2021, of Recuperación da Terra Agraria -Galicia; - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Conversion from forest to plantation: This is a situation (cutting of a native stand and the planting of fast-growing species under intensive management) that can, theoretically, occur within the scope of this Supply base on private properties in Galicia, Asturias, Castilla y León and Andalucia linked to plantation species. However, it is an action that is normally prohibited by law and, in any case, subject to administrative control. Andalucia: The Junta de Andalucía includes eucalyptus as an invasive exotic in the Andalucian Program for the Control of Invasive Alien Species. Since 1992, measures have been taken to address the task of recovering areas of public forests occupied by eucalyptus plantations. Since that year, eucalyptus has not been used in repopulations in public forests and thousands of hectares of eucalyptus have been recovered in public forests in Andalucia. On the other hand, the area of eucalyptus in the province of Huelva, the one with the largest plantations, has been reduced since 1989 from 234,000 hectares to 140,000 which, added to the high level of control of actions in the natural environment of the Junta de Andalucía, makes it possible to rule out the existence of relevant substitution transformations of autochthonous stands by eucalyptus since 2008 in Andalucia. Galicia and Asturias : The most problematic situation occurs in Galicia where it is evident that, with the data on the increase in the eucalyptus surface in the last 25 years, there have been both legal and illegal transformations of this species. It does not seem, however, that the area that comes from cutting native hardwoods, even if it exists, is relevant. All the surface data consulted on a Galician scale indicate that the surfaces of autochthonous hardwoods are also increasing in

	Galicia. The legislation (Galician Forestry Law) establishes in its article 67 that " reforestation and new plantations interspersed with the genus Eucalyptus are prohibited in those areas populated by species from annex 1, even after their use or their affectation by a Forest fire. This prohibition will not be applicable in cases of regeneration after planting or regeneration, on the lower floor or undergrowth, of species listed in Annex 1. " Therefore, there is a legal prohibition to carry out these transformations with established fines for violators. No reference to similar problems linked to *Pinus radiata* in Galicia has been found. As a result of the large fires that have affected the environment in recent years and have generated social alarm due to their virulence and danger, the Xunta de Galicia has established a moratorium on new eucalyptus plantations through the ninth transitory provision of Law 11/2021, of Recuperación da Terra Agraria, which establishes the prohibition of new eucalyptus plantations with the conditions indicated in the provision. In addition, the administration's own surveillance tasks have been activated/increased with respect to reforestation with eucalyptus, having significantly increased the disciplinary proceedings for infractions of the regulations. In Asturias, on a smaller scale, similar situations can occur since the eucalyptus area has also increased, especially in coastal areas. Even so, no evidence has been found that the area that comes from cutting native hardwoods is relevant, since there is both legislation that controls and prohibits it (Article 42 of the Asturias Forest Law...) and a sufficient administrative control implemented. Castilla y León : At the level of Castilla y León, theoretically there could be situations of conversion in poplar production areas (a very relevant sector at an economic level in Castilla y León) due to the elimination of riparian forest, although no relevant evidence of these situations has been found since the Riparian forests are probably one of the ecosystems hardest hit by human activity due to the high productivity of the soils on which they are based and, currently, wherever they exist, they are protected. There is a controversy linked to the recovery of a minimum of natural riverbank vegetation in rivers, but it does not entail this type of conversion, but rather the inverse, recovery of natural structures. <u>Change from forest to non-forest use:</u> The authorization of changes in forest use is regulated at the state level by Law 43/2003 on Forests modified by Laws 10/2006, of April 28 and 21/2015, of July 20, which indicates in its article 40, dedicated Change of forest use and modification of vegetation cover: " The change of forest use of a mountain when it is not motivated by reasons of general interest, and without prejudice to the provisions of article 18.4 and the applicable environmental regulations, will be exceptional and will require a favourable report from the competent forest body and, where appropriate, from the owner of the forest." Also defining this Law in its article 6. the concept of change of forest use as: " any material action or administrative act that makes the forest lose its

	character as such." Therefore, it is something exceptional that requires express authorization from the competent authorities. Normally, the change to agricultural use can be authorized in those plots that have had a previous agricultural use, in a period of 10-30 years. In other exchange rates it is only authorized in case of special public interest. This is something that does not affect the type of forest in which BSL's suppliers work. Even so, it should be noted that the material from felling's carried for transformations from forest to non-forest uses cannot be included within the SBP feedstock. Andalucia: In Andalucian regulations, changes of use are regulated by Law 2/1992, of June 15, Forestry of Andalucia, which indicates in its article 69: "The change of use of forest land for agricultural or other forestry crops will require authorization of the Forest Administration, regardless of the ownership of the land, without prejudice to the remaining authorizations or licenses required ". There is public information on the transformations authorized by province since 2006: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/landing-page-%C3%ADndice/-/asset_publisher/zX2ouZa4r1Rf/content/cambio-de-uso-forestal/20151 Galicia: In Galicia, changes in use from forestry to agricultural must be notified or authorized to/by the Ministry of Rural Affairs. The 2012 Galician Forestry Law simplified the procedure and requirements to convert forest land into agriculture (being much stricter in the opposite direction) under a series of conditions. Depending on the surface of the transformation and the type of species that would have been planted in the forest, a simple communication is enough (which in any case requires an environmental impact report for the Ministry of the Environment) or a prior authorization is necessary to carry it out. The Xunta de Galicia approved Law 11/2021, of May 14, for the recovery of agricultural land in Galicia. Through this norm, the general framework in Galicia is established for the management of agroforestry land, its use management, the fight against its abandonment and the promotion of its recovery, in order to put the now abandoned and underused lands into production. and to provide the land to whoever wishes to work it. The law offers a range of instruments and possibilities to improve the territorial base of existing farms, facilitate generational change in the agroforestry sector and generate wealth and employment in the rural sector. Asturias: In Asturias, the Law on Forests of Asturias indicates in its article 42 that changes in the use of forests for agricultural crops will require in all cases the express authorization of the Department responsible for forestry. The granting of said authorizations will require prior verification, through appropriate studies and analysis, that the actions to be carried out are compatible with the provisions of the forest planning and management instruments and do not produce negative effects on the physical environment and nor in the other forestry interests subject to protection. Said studies will be prepared by the

	applicant for the authorization in accordance with the instructions of the Ministry competent in forestry matters when acting on an area greater than ten hectares. Castilla y León: In Castilla y León, the Forest Law (Law 3/2009, of April 6, on Forests of Castilla y León) develops within Title V of Conservation and Protection of Forests, Chapter I of Changes in forest use and protection of the vegetation cover in five articles these issues. The total forested area has exceeded 730 thousand hectares, which implies that it has been the greater impact in Spain of repopulation aid to private owners. Castilla y León has forested 35% of the total area. 65% of this area was forested in the period 1993-99 and only 8% from 2007. ” They are not expected, therefore, and no evidence of transformations has been found. It is therefore concluded that there is a clear legal framework that regulates both transformations from native mass to plantation (prohibition) and from forest land to non-forest land (prior authorization). BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Galician Land Law 2/2016, consolidated text: https://www.boe.es/buscar/pdf/2016/BOE-A-2016-3191-consolidado.pdf - Law 11/2021, of Recuperación da Terra Agraria -Galicia; - Decision 2012/535/UE and Decree 10/2011; - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to

	operations.
Risk Rating justification	According to current reports, the phytosanitary situation of Spanish forests has worsened due to drought and climate change, starting from a situation of no concern regarding the level of tree mortality. The introduction of foreign pests and pathogens and climate change are currently the main threats to the health of our forests along with forest fires. According to the Report on the situation of forests and the forestry sector in Spain 2017 (ISFE), “The conjunction of climate change and the exchange of invasive species is posing a serious threat to the preservation of forest masses on the planet. Climate change is expected to increase the susceptibility of forests to the intensity and frequency of disturbances generated by native forest insects and pathogens. This is due to the action of pests, they can find more suitable climatic conditions for their development (greater survival in extreme weather) and they can also establish themselves in new areas devoid of their natural enemies, and on the other hand, the host trees can become more vulnerable to these agents due to climatic extremes (prolonged droughts, extreme temperatures, floods, gales). These disturbances can have devastating effects not only on the survival but also on the structure and functioning of forest ecosystems. In Spain, global defoliation was 21.7% in 2017, slightly higher, both in coniferous and broad-leaved trees, than the previous year (21.1%). If we look at these damages broken down by species or groups of species, the hardwoods showed a slightly worse state than the conifers, with greater defoliation (22.7% vs. 20.7%), less frequency of trees that were not or only slightly defoliated (72.7% vs. 77.8%) and a higher proportion of dead trees (0.6 vs. 0.5%). The recent evolution of the damage, where the percentages of healthy, damaged and dead or missing trees are compared between 2017 and the previous 5 years. It can be seen that there has been a serious deterioration, already verified in 2016, in the last year compared to the previous five-year period, of almost 10% in the proportion of healthy trees, which reaches 11.7% in conifers and is somewhat lower in hardwoods (8.1%). A segregation of defoliation by Autonomous Communities shows that the Basque Country, Asturias, the Canary Islands and Cantabria had the best records of healthy trees, while the highest percentages of damaged trees were observed in Madrid, Murcia, Valencia, Castilla-La Mancha, Catalonia and Extremadura. If we compare these damages with the average of the previous five-year period, a worsening is observed in most CCAAs, particularly acute in Madrid and in the eastern/south eastern Communities such as Murcia and the Valencian Community, undoubtedly associated with the drought suffered in these areas, as well as a certain improvement in the Atlantic Communities and in the Canary Islands. An important utility of the Network (European Forest Damage Monitoring Networks Level I and Level II Network; The results of this monitoring are regularly published in the "Annual Inventories of Forest Damage" (IDF; Level I Network), https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventarioespanol-patrimonio-natural-biodiv/sistema-indicadores/06b-inventario-danos-forestales.aspx; and in the " Memories of the Level II Network”,

	https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/redes-europeasseguimiento-bosques/red_nivel_ll_resultados.aspx, is that it allows to know the cause agents of damage, initially grouped into 8 classes. There has been a notable increase in the damage recorded in the last three inventories, from 3,224 in 2014, to 4,468 in 2016 and 6,030 in 2017, mainly due to the sharp increase in abiotic damage and, to a lesser extent, due to the increase in annotations by insects and by fungi. The rest of the agents varied their proportion in an insignificant way. Overall, abiotic damage represented half of the damage, and 90% of this is assignable to drought. The lack of rainfall has caused significant losses of leaf biomass in many forest areas. It is likely that climate change is related to the occurrence of increasingly extreme droughts in our country, although it is expected that the damage from this cause will be reduced as soon as it subsides, as has happened in previous episodes". Once the data has been exposed, it is also found that the level of control by the forestry authority is medium/high throughout the country. Therefore, Spanish regulations and the surveillance procedures made by the Autonomous Communities are consistent. There is a systematic legal framework with action plans implemented at the governmental level for the management of the main problems detected and a data monitoring network (European Forest Damage Monitoring Network). The Ministry of Agriculture has a specific section dedicated to Plant Health, which develops regulations, guides, protocols and monitoring studies of the different pests/diseases detected; and in turn in each of the autonomous communities there are specific departments that monitor and study these aspects. Examples of these tasks of public administrations are: - Integrated Pest Management Guides, Forestry Group, from MAPA: https://www.mapa.gob.es/eu/agricultura/temas/sanidad-vegetal/productosfitosanitarios/guias-gestion-plagas/forestales/ - Plant Health, Pine Wood Nematode, from MAPA, which includes information on demarcated areas in Spain: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/organismosnocivos/pine-wood-nematode/ - Contingency Plan for the Pine Wood Nematode, from MAPA: https://www.mapa.gob.es/es/agricultura/temas/sanidadvegetal/pnc_nmp_marzo_2020__sin_amarillo_tcm30-525472.pdf - Interreg Sudoe Plurifor Project, in which public administrations (Xunta Galicia, Basque Government, Asturias Government,...), associations and private entities are represented with the aim of contributing to the development of regional and transnational risk management plans for forest areas susceptible to biotic and abiotic risks: https://www.interregsudoe.eu/proyectos/los-proyectos-aprobados/167-planes-de-gestion-de-riesgostransnacionales-para-los-espacios-rurales-forestales-sensibles-a-los- biotic-and-abiotic-risks. Three demarcated areas linked to the Pine Nematode have been established and In this sense, the Xunta de Galicia, through Resolution 8/2019, of December 28, 2018, has established a quarantine zone for the pine nematode in masses of *Pinus pinaster* in the South of the Province of Pontevedra, counties of Condado, Baixo Miño, Val

	Miñor, Vigo and A Paradanta; https://mediorural.xunta.gal/es/temas/agricultura/sanidad-vegetal/organismosnocivos-de-cuarentena. The area affected is reflected in the viewer of the Xunta de Galicia of forest exploitation and in it the legislation regarding the pine nematode must be complied with: Decision 2012/535/UE and Decree 10/2011. The scope of this evaluation is the impact/effect of forestry operations on the evaluated Indicator. Forest operations normally have a positive impact on the control of forest diseases. For the rest, as already stated, there are manuals of good practices implemented, monitoring results, examples of application of the legislation, reports and action plans related to the main diseases and pests. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations. BSL and its suppliers are certified under FSC®, PEFC or both. Is thus concluded that the existing complex situation is addressed: ecosystems, their health, vitality, functions and services in the supply base can be maintained or enhanced.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 33/96, August 17th – Forest Policy Base Law. - Birds and Habitats Directive Implementation Reports: https://icnf.pt/conservacao/redenatura2000/diretivaaves - Decree-law No. 96/2013: https://dre.pt/application/file/a/497960 - Decree-law No. 151-B, October 31st - Regional Forest Planning (PROF): https://icnf.pt/florestas/prof BSL promotes itself and to its suppliers, the use of good forestry practices. BSL's suppliers are either certified FSC®, PEFC or both.
Risk Rating justification	Forest areas and HCV are well identified and mapped, and threats from forest management are identified and addressed, and are covered by a strong legal and monitoring framework. Simultaneously, there is an extensive list of communication actions and informative documentation available on the ICNF web page showing that efforts were made and are being made in order to promote best practices regarding the improvement of forest health. The Program for Rural Development 2014-2020 (PDR2020) has a line of financial support available for operations related to the safeguarding of the forest against biotic and abiotic agents. Forests occupy 23% of the National Network of Protected Areas (RNAP). Within RNAP, there are a total of 45 visiting structures managed by ICNF capable of generating annual visits of approximately 290,000 people. Portuguese mainland has 231 forest equipment for recreational purposes and 14 (peri)urban forest parks

	managed by ICNF. There are best practices put in place and promoted through forest associations, municipalities, industrial parties among others. There are monitoring results, examples of law enforcement and implementation reports related to the main diseases and pests. 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 all territory complies with this indicator. In the evolution of land use, according to data from the Portuguese Directorate-General for Territorial Planning, the analysis of the distribution of land uses and occupations by NUTS II confirms the high proportion of forested areas in the Centro region, the significant presence of forests in all regions, including Lisbon (the metropolitan territory), and in Alentejo region, typically associated with the dominance of agroforestry systems. Algarve and North regions have a considerable proportion of their territories occupied by scrubland, reflecting the lack of land use for productive activities with market value, but ensuring an important reserve for nature conservation and bio-diversity. These areas are crucial for maintaining ecosystem services and essential for the sustainability and quality of life not only in the region but also in larger territories. It is important to highlight that forest operations are identified in the Habitats Directive Implementation Report from Portugal to present a “high importance” threat (future) in 6 habitats and pressure (current) on 8 habits accounting for 3.8% and 5%, respectively, of the total assessments. The risk is designated as specified for not managed forest areas.
Risk Rating	Specified Risk

Portugal Mainland	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 33/96, August 17th – Forest Policy Base Law; - Law No. 31/2014, May 30th, defines the general basis for the public policy on soils, territory planning and urbanism and sets a goal of enhancing the potential of agricultural, forestry and forest areas, among other broader objectives. - Decree-Law no. 96/2013, and several other diplomas published afterwards: Regulation of afforestation and reforestation actions in Portugal mainland territory; - Ordinance No. 15-A/2018, January 12th: technical standards to be considered within the scope of the preparation of afforestation and reforestation projects. BSL promotes itself and to its suppliers, the use of good practices applied to soil preparation, maintenance, harvesting and transport within the forest. BSL's suppliers are either certified FSC®, PEFC or both. Best practices and

	soil conditions are checked.
Risk Rating justification	Since 1901, with the establishment of the Forest Regime, the maintenance of soil quality, as well as its fixation, was identified as a strategic objective for the improvement of forest health and forest services. Forest Regime was constantly developed throughout the 20th century being the final iteration, the Forest Law Base Policy, which determines that the national forestry policy pursues the objective of "... ensuring the fundamental role of forests in regulating water resources, soil conservation and air quality, and fighting desertification.". National Forest Strategy (2015) states (chapter 2.2.5): "The susceptibility to desertification, which in terms of the Convention is defined by the aridity index threshold and, in particular in Portugal, corresponds to the 'Semi-arid' and 'dry sub-humid' classes, covers 58% of the mainland in the last three decades (1980/2010) and 63% in the last decade (2000/2010) (below). More than 60% of the national forest area estimated by IFN6 is included in areas susceptible to desertification including 100% of holm oak area, 99% of the area of cork oak, 98% of *Pinus pinea* and 100% of the carob tree. Still from the same chapter of the National Forest Strategy: "It should also be noted that in the last decade there has been a significantly positive trend on the recovery of the productive capacity of Portuguese soils – in 22% of the mainland area– thus a regression in the desertification trends, including, in this scope, 5% of degraded areas, 9% of areas under production and 6% of naturalized areas, on a large extent related to new afforestation, since more than 90% of new afforestation interventions were carried out in areas susceptible to desertification (data from IFN)." ICNF report "Forest adaptation to climate change" (2013) prior to the development of the National Forest Strategy of 2015, states the following on page 57: "Technical studies for the assessment and monitoring of the soil status that have been developed as a support for the revision of the PANCD (National Action Plan Against Desertification), show that 28% of the areas susceptible to desertification are degraded. Nevertheless, monitoring of the soil conditions over the period 2000-2010 shown a positive evolution of soil status on susceptible areas – 22% recovered its primary productivity and only 1.1% presented a negative trend." Legislation on public policy on soils, territory planning and urbanism sets a goal of enhancing the potential of agricultural, forestry and forest areas, among other broader objectives. Regarding territory planning sets the objective: "The preservation of soils with potential for agriculture, livestock or forestry, nature conservation, tourism and leisure, the production of renewable energies or the exploitation of geological resources in such a way that the allocation of such soils to other uses is restricted to situations where it is effectively needed and is duly proven.". 6th National Forest Inventory [IFN6, page 48, table 409.PTC] comprises data about soil quality based on indicators such as signs of erosion, grade of compaction of soil as well as causes of compaction, on specified forest species stands. Signs of erosion were identified on 1% of *Pinus pinaster* areas, 1% of *Eucalyptus globulus* areas, as well as 1% of *Pinus pinea* areas. The grade of compaction is divided into three categories: Null, Reduced and High. The grade of

	compaction in 92% of the soils where *Pinus pinaster* is found presented a Null grade of soil compaction. For Eucalyptus, this percentage drops to 80% of the areas and, in the case of *Pinus pinea*, the percentage of the forested area showing no signs of soil compaction was 78%. At a macro level, on which the inventory relies, the risk of forest operations on soil quality is low. Soil is a critical natural asset for forest operations and, despite the existing good practices, stakeholders report inadequate soil preparations for plantation and as well as inadequate management of soils on areas affected by forest fires. The diploma of afforestation and reforestation actions, and several other diplomas published afterwards, in mainland territory establishes, in its article 10, that the authorization request and the prior communication regarding the afforestation and reforestation actions and the analysis and decision process must be based, among other aspects, on norms and good soil preparation practices, as well as the constraints on techniques for installing forest stands and other guidelines for regional forest management programs, specific forestry intervention plans and forest management plans. In 2018, the essential technical standards to be considered within the scope of the preparation of afforestation and reforestation projects, the respective analysis and decision process, and their execution, were definitively established, through the respective legislative publication. These technical standards concern the distances of afforestation and afforestation to be safe-guarded to neighbouring buildings at the time of installation of new forest stands, regardless of their use and without prejudice to the application of all others arising from specific legislation, namely in the field of forest protection against fires, the conservation of nature and biodiversity, the defence of soils and water resources. Considering the information reviewed, positive trends were verified in the latest assessments on soil quality.
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 7/2022 on waste and contaminated soil for a circular economy: https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf

	- Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 For harvesting operations in Andalucia, the Junta de Andalucía usually limits the logging license for the works to avoid any risk to the quality and structure of the soils. Specifically, one of the measures that are usually established in sloping areas is the impossibility of removing stumps in order to ensure grip on the ground. BSL evaluates the impacts of its operations about the erosion, desertification and loss of nutrients in Andalucía, through the implementation of the Manual of good practices: - Where needed, considering the soil and groundwater level, only selective cuttings and small clear cuts of maximally 5 ha are 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 in near-water areas; - On dry locations selective cuttings are often preferable, because the ground gets less direct impact of the sun and the forest can maintain soil quality and regenerate naturally.
Risk Rating justification	Main problem of soil quality of Mediterranean forests is soil desertification increased by climate change, loss of nutrients and erosion. Soil erosion is one of the determining factors in the advance of desertification in Spain and constitutes an environmental problem of special relevance in most of the Mediterranean area. The following conditions of large areas of Spain and the Mediterranean region are associated with desertification processes: - The semi-arid climate in large areas, seasonal droughts, extreme variability of rains and sudden high intensity rains; - Poor soils with a marked tendency to erosion; - Uneven relief, with steep slopes and very diversified landscapes; - Losses of forest cover due forest fires. Regarding erosion, 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/year) in years 2000-2012. Flood protection is addressed by the Flood Risk Prevention and Management Directive, which draws up Flood Risk Management Plans. Protection against erosion is addressed via the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. This plan designates the priority watersheds and develops

	programs and actions to be carried out. The plan is operating on more than 18,4 million hectares, of which 3,5 million are a priority. Several laws in each autonomous community regulate management and harvesting, including specific technical limitations (among others, machinery to be used according to the soil conditions, etc.). The legislation is complemented with a high degree of implementation. There are no published reports on significant impacts of forest activities. The increase of forest and artificial surfaces is considered an important factor for decreasing erosion, new forests on abandoned agricultural lands improve the soil quality. The risk of erosion also depends on the kind of terrain where harvesting is conducted. Another problem for soil quality in Spain is a loss of nutrients especially in Mediterranean area. And, mountain areas also require a special attention in terms of erosion. Relevant sources of information: - National Soil Erosion Inventory (INES): https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventarionacional-erosion-suelos/default.aspx - National Action Program against Desertification (PAND): https://www.miteco.gob.es/es/biodiversidad/temas/desertificacion-restauracion/luchacontra-la-desertificacion/lch_pand.aspx - Spanish Society of Forestry Sciences: . Report on the situation of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf . ISFE 2021 Advance Report: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf According to the available information, this indicator is classified as: - Specified risk for “Mediterranean forests” (Andalucía), because of the erosion, desertification and loss of nutrients problems; and, - Low risk for “Temperate broadleaf and mixed forests” (Galicia, Asturias and Castilla y León)
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 7/2022 on waste and contaminated soil for a circular economy: https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809

	- Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 LEGISLATION ENFORCEMENT: The Autonomous Communities have their own personnel (forest rangers) to carry out the control tasks. Within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which carries out environmental police work. The Nature Protection Service carries out the work as environmental police and can verify the compliance of the work performed to the authorization issued by the Forest Service. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain the Authorization for Harvesting is issued by Forest Service of every Autonomous Community. Among other things, it regulates the residue removal management in every particular case. Burning of harvesting residues requires prior authorization as well. There is the final inspection work of the Administration/owner, which requires compliance with what is indicated in the Specifications and contracts regarding the treatment of waste. There is a clear and effective legal framework, and competent authorities in the country carrying out the control tasks of the harvesting operations. Usually, the procedure for waste management is specified in the Technical Specification Sheets, authorizations or contracts that govern the execution of the works. Most of the CCAAs have their own regulations on the management of forest residues from work and activities that are permitted and those that are not. So far, there was not any reports from both authorities specifying any damage to the ecosystems due to the harvesting operations, carried out under the legal frame and authorized by the Forest Service. The Nature Protection Service verifies the compliance of the work performed to the authorization issued by the Forest Service. BSL has developed a Manual of good practices to be aware when forest operations are carried out within or close to protected habitats.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	APPLICABLE LEGISLATION:

	Decree Retif. n. º 38/2015, 1/09 Decree-Law No. 123/2015, 3/07 Decree-Law No. 95/2011, 8/08 Decree-Law No. 154/05, 6/09 Decree No. 30-A/2011, 7/10. - Decree Law No. 84/2022 sets out the targets for the consumption of energy from renewable sources, supplementing the transposition into national legal order of the European Directive on the subject. LEGISLATION ENFORCEMENT: - GNR (SEPNA). In 2022 GNR, through SEPNA, carried out an operation aimed at the inspection of vehicles transporting coniferous timber and timber products called “Resina 2022”. GNR monitored 22240 vehicles transporting coniferous material, such as pallets, planks, beams, trunks, plants, woodchips and other derivatives, and 30 violations were detected. BSL has in place procedures to ensure that residues removal complies with legality and is adequate for forest sustainability: - Best forestry practices; - Feedstock suppliers are trained to plan forest management operations that protect the soil, and the forest sustainability.
Risk Rating justification	In Portugal forest residue removal from forests is regulated so loggers and owners have some legal obligations, related with both fire and phytosanitary policies. These obligations are dependent on species, areas, seasons and regions. Depending on forestry procedures and forest models, the solutions adopted about forest residues are: - integrating them in the soil; - removing them, or; - burn them in the appropriate season. All of these operations include advantages and disadvantages according to the focus of the overview. In case of removal, it is always considered a harm to the remaining forest, soil, fauna and flora. Process of forest residue removal is commonly included on Best Practices but also on wood supply contracts, and forest land leasing.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 33/96, August 17th – Forest Policy Base Law; - Water Law: Dec-Law No. 130/2012, 22/06: https://dre.pt/application/dir/pdf1sdip/2012/06/12000/0310903139.pdf - Decree-law No. 173/88, May 17th establishes the definition of premature cutting operations on Eucalyptus and *Pinus Pinaster* stands and defines

	limitations for these operations. - Decree-law No. 139/89, April 28th establishes the legal framework for the protection of natural slope, arable soil and vegetation cover. - Decree-law No.151-B, July 19th defines the obligation to perform an Environmental Impact Assessment on every afforestation and reforestation occurring in areas ≥ 350ha (70ha in sensitive areas) or ≥140ha (30ha in sensitive areas) if the subject area, in conjunction with pre-existent forest stands of the same species, separated by less than 1 km, would produce a continuous forested area of more than 350ha (70ha in sensitive areas). It also establishes that an Environmental Impact Assessment must be done when there is a deforestation action in areas ≥ 50ha (10ha in sensitive areas). - At a regional level, Municipal Forest Regulations define the permitted operations near water lines considering the potential hazard of erosion, fire propagation and water displacement, namely: . Species allowed near water lines and riparian galleries, excluding fast growing species from afforestation and reforestation activities -Ordinance No.528/89, July 11; . Mandatory low density of stands on afforested and reforested areas; . Advice on the species considered as appropriate to a defined location; . Use of heavy machinery limited to no less than 10 meters from the water line; . Clear cutting operations and management activities must be previously authorized by the municipality. BSL has in place procedures to ensure that water is not negatively affected by harvest operations: - Best forestry practices; - Feedstock suppliers are trained to not contaminate ground water and to plan forest management operations that protect the soil, forest and surroundings from surface water runoff.
Risk Rating justification	Forests have a positive impact on water resources, compared with other land uses, such as agriculture. In the case of river basins, information related to the classification of flood plains, areas threatened by floods and other relevant information can be partially obtained by consulting areas included in the National Ecologic Reserve (REN). River basin plans (PGBH) also contain relevant information, as do PROFs, especially where they refer to protection forests. For information of erosion control it is essential to consult documentation relevant to the risk of erosion. Some of this information is contained in the National Ecological Reserve (Reserva Ecológica Nacional - REN), which identifies, on a scale of 1:25.000, areas at high risk of erosion, as well as zones of instability. National Ecological Reserve is a territory classification of sensitive areas for “ecosystem services” where water issues are addressed, and some restrictions are in place to prevent negative impact in slopes, valleys and other sensitive situations. All forest projects and plans must comply with this regulation, and they should be in place, for example in projected soil preparation techniques. The ICNF Handbook for forest best practices defines: “In the areas surrounding the water lines the risk of erosion is often very high, since these are areas of concentration of rainwater runoff. In these bands (with a minimum width of 10 metres on either side, as stated

	in the legal definitions and conditions of legal limits (Decree-Law No. 468/71, of 5th November) a strict prevention of erosion phenomena shall be performed, and it is therefore essential to adopt measures to protect it, such as maintaining all or a significant part of the spontaneous vegetation and not perform any mobilization of the soil." A typical distribution of the Forest private property in several regions of the Portuguese mainland where only Alentejo and Ribatejo regions show an average property size above 7ha per owner and more than 50% of the properties with more than 100 ha. For properties with dimensions above 100 ha it is mandatory to prepare and submit a Forest Management Plan to be analysed by ICNF which comprises strategies to minimize impact on water resources created by forest operations. The forest operations occurring in other regions of the country, mainly above the Tagus river, where more than 50% of the properties have less than 10 ha and average sizes ranging from 1.46 to 2.83 ha per owner, will unlikely spread across areas greater than 10h, due to the fragmentation of the rural real estate. PROF in northern regions (21% of the territory) defines a maximum area for clear cuttings of 10ha. There are forestry best practices handbooks for operations occurring on river basins and forest areas near dams easily accessible online and through forest owners' associations, as well as a strong legal framework regarding operations within the mentioned areas. At the same time, North of the Tagus river, where the implementation of Forest Management Plans is not as visible as in the southern region of Portugal, the average property size is considerably small, which reduces the risk for this indicator. So it is considered there are specified risks that feedstock is sourced from forests when clear cuttings are done over a specific size area. This specific area is defined regionally by each Regional Forest Plan (PROF), as the maximum clearcutting area or the size of even aged monospecific forest stand.
Risk Rating	Specified Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 7/2022 on waste and contaminated soil for a circular economy: https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf

	- Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 LEGISLATION ENFORCEMENT: SEPRONA (Nature Protection Service) or Agentes Forestales / Medioambientales (Autonomous Communities controlling officers) are the organisations dealing with inspections and law enforcement. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Forest lands have a positive impact on water resources compared with other land uses such as agriculture. Depending on the type of forest work, there are three types of control impacts: - In public forest, the allocations include the restrictions to forest operations close to any water flows. - In private forest with Forest Management Plan approved, there are a previous revision by the authorities of all impacts on ground or surface water. - In private forest without Management Plan, the Authorization for Harvesting issued by Forest Service of every community, also regulates the water management in every particular case. When a forest exploration is within 100 meters of any water stream, the Forest Service ask to the specific competent authority, the River Basin Agencies (Confederaciones hidrográficas), for a previous approval. The FSC® NRA for Spain states the following: “Forest activities with certain characteristics and of a certain size, as set out in the law, must have an environmental impact report prior to the request for license activity. Environmental impacts of harvesting activities, like soil or water course damage, are generally well regulated in Spanish legislation. As a major branch of forest policy in Spain has been and continues to be aimed at ensuring the supply of water in sufficient quantity and quality.” Besides the national and Autonomous Communities controlling officers, nature conservation societies also have an active role in Spain and there are no reports about relevant environmental damages linked to harvesting activities. Relevant sources of information: - MITECO, Regulatory Framework for Hydrological Planning: https://www.miteco.gob.es/es/agua/legislacion/Marco_normativo_planificacion.aspx - Spanish Society of Forestry Sciences: . Report on the situation of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf . ISFE 2021 Advance Report:

	http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf BSL has developed a Manual of good practices to be aware when forest operations are carried out within or close to areas that may impact ground water, surface water and water downstream.
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 34/2007, of November 15, on air quality and protection of the atmosphere : https://www.boe.es/buscar/pdf/2007/BOE-A-2007-19744-consolidado.pdf - Air quality, regulations: https://www.miteco.gob.es/es/calidad-y-evaluacionambiental/temas/atmosfera-y-calidad-del-aire/calidad-del-aire/normativa/ regulationsspanish.aspx - Law 711/2006, about the Technical test of vehicles (ITV). LEGISLATION ENFORCEMENT: - Autonomous Communities authorities; - Civil Guard, SEPRONA (Nature Protection Service) does the environmental police work. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain there is a clear and effective legal framework and competent authorities that carry out their control tasks. Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out the control and SEPRONA the environmental police work. There are no published reports on relevant environmental damage linked to forestry work/exploitation activities. The greatest impacts on air quality in forests are due to fires or emissions from nearby heavy industries. Neither of the two factors are a consequence of forest management / harvesting activities. In forestry works three main sources of atmospheric pollution have been identified: - Dust. To minimise the amount of dust produced by the works, it is necessary to proceed in moderation in those places where dust is generated. - Combustion gases from machinery and vehicles. To minimise the emission of gases, the engines must be kept perfectly maintained and switched off when not in use. Machinery shall be reviewed in Vehicle Inspection Tests - ITV.

	- Incineration of forest waste. Regarding the forest operations performed by BSL's suppliers, the impacts on air quality come from the emissions of the machinery used in the works. In this regard, the work in an area is not continuous, so its impact is punctual. BSL always checks the ITV inspections of forestry machinery to its suppliers.
Risk Rating	Low Risk

Portugal Mainland	Indicator
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 19/14, 14/04; Artº 10ºd); - Decree-Law No. 49/05, 24/02; Artº 20º - Decree-Law No. 197/2005, 8/11; artº 1º, No. 3 b) and No.4; - Decree-Law No. 102/2010, 23/09. BSL has in place procedure for checking, through site visits and interviews, if air pollution aspects comply. BSL's suppliers are either certified FSC®, PEFC or both. Best practices are considered and checked.
Risk Rating justification	Air legal framework includes air law and national air quality plan, the Portuguese Environment Agency being the national authority. Other police authorities like SEPNA (National Republican Guard) and Nature Guards and Rangers, also have competencies on air pollution inspection actions. Major negative impacts from forests are due to wildfires which are not considered management activities. Burning forest residues at the forest site is prevented with forest feedstock sourcing for biomass and legal framework in force during high fire hazard periods. Forest equipment is required to comply with EU directives, including air pollution (NP 1948, 1994; NP 2761, 1988; NP EN 13525:2005+A2:2009).
Risk Rating	Low Risk

Portugal Mainland	Indicator
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: The national legal framework for the use of agrochemicals is Law No. 26/2013 from April 11th which applies to the Portuguese context of EU Directive No. 2009/128/CE, of 21/10.

	BSL has in place procedure for checking, through site visits and interviews, if pesticides are used and, if applicable, according to the respective management plan. BSL's suppliers are either certified FSC®, PEFC or both. Best practices are considered and checked.
Risk Rating justification	There is national legal framework for the use of agrochemicals, which includes: - Only distributing companies and sales outlets authorized by the Directorate-General for Food and Veterinary (DGAV) may carry out the activity of distribution or sale of phytopharmaceuticals; - Establishment of the qualification requirements for the responsible technician for the trade of the chemical products; - Definition of the minimum training required for the user and applicator of the phytopharmaceuticals; - Definition of the good practices to reduce the negative impacts of the use of phytopharmaceuticals. The implementation of this law had a very positive impact on the use of agrochemicals and included the necessity of accreditation and records (quantities, disposals, etc.) for all the operators involved. The use of chemicals on Portuguese forests is not common and it is very restricted to a few cases because, among others, there are few homologated products applied to the most important phytosanitary forest plagues and diseases.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Directive 2009/128/EC of the European Parliament, of October 21, 2009; - Chemical substances legislation: https://www.sanidad.gob.es/ciudadanos/saludAmbLaboral/prodQuimicos/legislacion.htm - Royal Decree 830/2010, of 25 June, which establishes the regulations governing training in biocide treatment: https://www.boe.es/boe/dias/2010/07/14/pdfs/BOEaAa2010a11157.pdf - Ministry of the Presidency, Royal Decree 1311/2012, of 14 September, establishing the framework for action to achieve a sustainable use of plant protection products: https://www.boe.es/boe/dias/2012/09/15/pdfs/BOEaAa2012a11605.pdf LEGISLATION ENFORCEMENT: The Autonomous Communities have their own personnel to carry out the control. In turn, there is, within the Civil Guard, the SEPRONA (Nature Protection Service) that is in charge of the environmental police work. There

	are no published reports on relevant environmental damage due to the use of chemical products linked to forestry. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Spain has a clear and effective legal framework and competent authorities that perform the control tasks. The Spanish regulations and the surveillance procedures carried out by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out inspections and law enforcement. No reports have been published on relevant environmental damage caused by using chemicals linked to forestry operations. To be considered to apply biocides and chemical agents is required to have a licence issued by a body recognised by the competent authority and to have completed training in this field. In Spain pine can prosper a problematic moth (pine processionary moth, *Thaumetopoea pityocampa*. The applications to fight this problem are promoted by public authorities. Legislation establishes the framework for sustainable use of pesticides by reducing the risks and effects of their use on human health and the environment. This national legislation is an answer to Directive 2009/128/EC of the European Parliament, of October 21, 2009, which establishes a framework to achieve a sustainable use of pesticides. With this Directive, the European Union regulates the use of plant protection products. National legislation also provides for protection of the environment and the drinking water, reducing risks in specific areas (habitats and aquatic species), and establishes a ban on aerial spraying in general, allowing it in special cases only, if authorized by territorial delegations. BSL has developed a Manual of good practices to be aware that there is controlled and appropriate use of chemicals.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 22/2011 on “The contaminated soil by waste”: https://www.boe.es/buscar/pdf/2011/BOEA-2011-13046-consolidado.pdf - Waste prevention and management, regulations and planning: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/prevencion-ygestion-residuos/normativa-y-planificacion/ LEGISLATION ENFORCEMENT: The Autonomous Communities have their own personnel to carry out the control. In turn, there is, within the Civil Guard, the SEPRONA (Nature Protection Service) that is in charge of the environmental police work.

	Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain there is legislation in force that forbid any waste disposal in the forest. Waste management consists in: - Urban waste: areas must be kept clean and free from residue of rubbish scattered in the floor. Urban waste must be collected and deposited in the nearest municipal container. - Hazardous waste. Proper management of hazardous waste begins at the moment the waste is generated, and all personnel are involved, following the instructions: . Do not mix hazardous waste; and, - Dispose of hazardous waste through an authorised waste management company. The Autonomous Communities have their own personnel (forest rangers) to for control and within the Civil Guard there is also the SEPRONA unit (Nature Protection Service), which takes the environmental police work. Among other things, they are also involved in protection of natural spaces, and survey how the waste management is carried out by the responsible for harvesting. BSL developed a Manual of good practices to verify that methods of waste disposal minimise negative impacts on forest ecosystems.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	APPLICABLE LEGISLATION: The legal framework for waste disposal is based on a law which applies to the Portuguese legal framework of EU Directive No. 2008/98/CE. - Decree-Law No. 73/2011, 17/06. LEGISLATION ENFORCEMENT: The Portuguese Environment Agency is the national authority but other police authorities like SEPNA (National Republican Guard) and Nature Guards and Rangers have surveillance competencies in this matter, as well as municipal authorities that can implement municipal regulations in conformity with the relevant legislation. BSL has included in its best practices manual awareness points on waste disposal, to minimise negative impacts on forest ecosystems and fulfilment of applicable legislation.
Risk Rating justification	There is legal framework for waste disposal in Portugal. Waste disposal on forest lands exist in Portugal and it affects both private and public lands. But as it is illegal in the country there are efforts made by private owners and authorities to collect the waste and send it to a final legal destination. Some

	of the measures used by owners include sign installation against waste disposal and filling complaints to authorities in case of illegal waste disposal.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	The national forest inventory address the indicator: 5th National Forest Inventory - IFN5 (2010); 6th National Forest Inventory - IFN6 (2015). BSL's suppliers are either certified FSC®, PEFC or both. Best practices are considered and checked.
Risk Rating justification	Statistical information from the National Forest Inventory is fully available in IFN6 (2015): - From 2010 to 2015 forest area increased by 1,9%. - In 2015 (IFN6), forest growth was 172 million cubic meters, similar value to 2005 (IFN5) - The maintenance of wood volumes between the two last inventories shows that forest production can be considered, globally, as sustainable, since the wood volumes lost through harvesting, wild fires, plagues and diseases were in balance with the overall forest growth. Hence, all the above information indicates that the actual harvesting volume does not exceed sustainable values or compromises long-term economic viability of stands.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698

	Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Available forestry statistics (IFN3, IFN4) show a significant increase in timber stocks in Spain from inventory to inventory as a consequence of both the continued increase in forest area in recent decades and the improvement of forest masses. According to the reports prepared by the Forest Service of the Ministry, the annual growth of wood from Spanish forests (47 million m3) is of the order of three times higher than the amount that is actually cut and used (16 million m3 per year). This balance, with an extraction rate of 35%, is maintained with the current data. However, the figures are highly variable between Autonomous Communities and range between 10% and 88%. In any case, the cuts are always below the growth. The felling data in 2020 by CCAA and for the whole of Spain is 15 936 844,28 m3 (w/bark): - Softwoods: 8 391 553,86 m3; - Hardwoods: 7 545 290,42 m3. For the CCAA's in the Supply, the total felling data is: - Galicia (2020): 8 990 614,00 m3 - 38% coniferous; 62% hardwoods;; - Castilla y León (2020): 1 759 212,74 m3 - 77% coniferous; 23% hardwoods; - Asturias (2019): 1 201 135,00 m3 - 32% coniferous; 68% hardwoods; - Andalucia (2020): 48 644,29 m3 - 100% coniferous. The levels of use are always well justified. In the eucalyptus trees, the entire mass is used at the end of the shift, while in the pine forests intermediate works and uses are made, although in all cases the levels of use are conservative, as shown by the statistics and reports.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Law 10/2006, of April 28 and Law 21/2015, of July 20: https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Galician Land Law 2/2016, consolidated text: https://www.boe.es/buscar/pdf/2016/BOE-A-2016-3191-consolidado - Law for the Recovery of Agrarian Lands of Galicia:

	https://info-sitegal.xunta.gal/es/paxina/lei-112021-do-14-de-maio-de-recuperacion-da-terra-agraria-de-galicia - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Urban Planning Code of Asturias: https://www.boe.es/legislacion/codigos/codigo.php?id=26&modo=1¬a=0 - Law 3/2009, of April 6, on mountains of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	The main purpose of silviculture in Mediterranean forests is the maintenance of ecosystems and the improvement of their natural functions, and so the encouraging of natural regeneration is always one of the main objectives in any of the forest operations. Article 50 of Law 21/2015 on Forestry stipulates that the autonomous communities must guarantee the conditions for the restoration of forest land burned, and the following shall be prohibited: - Change in forest use for at least 30 years. - Any activity inconsistent with the regeneration of the forest cover during the period determined by regional legislation. Conversion of natural forests to plantations or other land uses is generally not allowed under the Spanish law, except in the following circumstances: - The change in use of a forest when it is not motivated by reasons of general interest, and without prejudice to the provisions of Article 18.4 of Law 21/2015 on Forestry (regarding records of forests catalogued with public declarations other than forest use) and applicable environmental regulations, will be exceptional and require a favourable report of the competent forestry body and, where appropriate, the owner of the forest. - The competent forestry body shall regulate cases in which, without a change in forest use, authorization is required for the substantial change of the forest cover. <u>Galicia:</u> With the data on the increase in the eucalyptus surface in the last 25 years, there have been both legal and illegal changes of this species. It does not seem, however, that the area that comes from cutting native hardwoods, even if it exists, is relevant. All the surface data consulted on a Galician scale indicate that the surfaces of autochthonous hardwoods are also increasing in Galicia. The legislation (Galician Forestry Law) establishes in its article 67 that " reforestation and new plantations interspersed with the genus Eucalyptus are prohibited in those areas populated by species from annex 1, even after their use or their affectation by a Forest fire. This prohibition will

	not be applicable in cases of regeneration after planting or regeneration, on the lower floor or undergrowth, of species listed in Annex 1. "Therefore, there is a legal prohibition to carry out these transformations with established fines for violators. No reference to similar problems linked to Pinus radiata in Galicia has been found. As a result of the large fires that have affected the environment in recent years and have generated social alarm due to their virulence and danger, the Xunta de Galicia has established a moratorium on new eucalyptus plantations through the ninth transitory provision of Law 11/2021, of Recuperación da Terra Agraria, which establishes the prohibition of new eucalyptus plantations with the conditions indicated in the provision. In addition, the administration's own surveillance tasks have been increased with respect to reforestation with eucalyptus, having significantly increased the disciplinary proceedings for infractions of the regulations. Asturias: On a smaller scale when compared with Galicia, similar situations can occur since the eucalyptus area has also increased, especially in coastal areas. Even so, no evidence has been found that the area that comes from cutting native hardwoods is relevant, since there is both legislation that controls and prohibits it (Article 42 of the Asturias Forest Law) and a sufficient dministrative control implemented. Andalucia: The Junta de Andalucía includes eucalyptus as an invasive exotic in the Andalucian Program for the Control of Invasive Alien Species. Since 1992, measures have been taken to address the task of recovering areas of public forests occupied by eucalyptus plantations. Since that year, eucalyptus has not been used in repopulations in public forests and thousands of hectares of eucalyptus have been recovered in public forests in Andalucia. On the other hand, the area of eucalyptus in the province of Huelva, the one with the largest plantations, has been reduced since 1989 from 234,000 hectares to 140,000 which, added to the high level of control of actions in the natural environment of the Junta de Andalucía, makes it possible to rule out the existence of relevant substitution changes of autochthonous stands by eucalyptus since 2008. Castilla y León: Theoretically there could be situations of conversion in poplar production areas (a very relevant sector at an economic level in Castilla y León) due to the elimination of riparian forest, although no relevant evidence of these situations has been found since the Riparian forests are probably one of the ecosystems hardest hit by human activity due to the high productivity of the soils on which they are based and, currently, wherever they exist, they are protected. Sources of information: - FSC-NRA-ES V1-1 National Risk Assessment For Spain: https://fsc.org/en/document-centre/documents/resource/168

	- Cartography web viewers: https://sig.mapama.gob.es/geoportal/ - Galicia: https://mapas.xunta.es/visores/conservaciondanatureza/ - Asturias: http://sitpa.cartografia.asturias.es/Geoportal/extlayout.aspx?userId=FZr4XHq0PJA=&lang=es Andalucia: https://laboratorioredIam.cica.es/VisorRediam/ http://ws128.juntadeandalucia.es/agriculturaypesca/sigpac/index.xhtml Castilla y León: https://idecyl.jcyl.es/vcig/ Furthermore, BSL has procedures in place to check legal situation of harvesting operations of its suppliers and the areas respective management plans / information regarding the future area's cover and use.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest Policy Law: Law No. 33/96, 17/08; last updated by D.L. No. 254/2009, 24/09 - Estratégia Nacional para as Florestas (ENF): Resolução do Conselho de Ministros No. 114/2006, 15/09; last updated by Resolução do Conselho de Ministros No. 6-B/2015, 04/02 - Decree-law 84/2022, 9/12. BSL's suppliers are either certified FSC®, PEFC or both. Best practices are considered. BSL has procedures in place to check if harvested areas are regenerated by forest owners /suppliers.
Risk Rating justification	The Portuguese forestry sector is subject to the instruments of political administration provided in the 1976 Constitution, the established in the Forest Policy Bases Law (1996) and other specific legislation. The global evolution of the sector is defined by government programs and the National Strategy for Forests (approved in 2006 and updated in 2015), which is transposed territorially by 21 PROF (regional plans of forestry planning), covering the mainland territory. Public and community forests, private areas above a certain area and ZIF (zones of forestry intervention) must have a PGF (forestry management plan). In the Continent approved PGFs cover 2M ha and cover 35% of forest stands. Stands of stone pine, cork oak and eucalyptus exhibit a coverage rate by PGF higher than the national average. [ICNF, 2021]. The promotion of associations between owners and managers of wild resources (including hunting and fishing) has been also one of the policy objectives for some decades. Currently, 150 forestry producer organizations (OPF) are registered in ICNF, which include owners' associations, forestry cooperatives, or with a forestry section, and their federations, 77% of which are at municipal level, in addition to 6 recognized forestry management entities (EGF). Since 2005, there has been a major

	expansion of joint management of the territory through ZIFs, which currently covers 1,7M ha and brings together more than 23 000 voluntary participating owners and 84 management entities (including associations, cooperatives and companies). [ICNF, 2021]. Although Portugal's interest in its forest, the legal framework doesn't determine harvested areas regeneration as mandatory. Presently, there isn't a general legal obligation for regeneration of the harvested areas in Portugal, apart from the sustainability criteria transposed from REDII. Nevertheless, public and private entities have mandatory forestry management plans, which include an evaluation document for timber and non-timber products and, if covered by classified areas, a program for biodiversity management. The execution of the Forest Management Plans is responsibility of ICNF for public areas and may be delegated for mixed properties. For private areas the responsibility is of private individuals or forestry producers. Those plans are required to respect the Regional Forest Management Plans (PROFs in the mainland, which define specific rules of intervention, use and management of forest areas. These regional plans were designed to ensure a regular and continuous supply of goods and services from forests for present generations without affecting the ability of future generations to ensure the supply of the same goods and services, and safeguarding the objectives set out in the respective Forest Strategies. We may then infer that the regeneration of harvested areas is considered.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest Safeguard System Against Wildfires: . Decree-Law n.º 124/2006, changed by: . Decree-Law n.º 82/2021; . Decree-Law n.º 20/2020; . Decree-Law n.º 14/2019; . Decree-Law n.º 10/2018; . Retification Declaration [Declaração de Retificação] n.º 27/2017; . Law n.º 76/2017; . Decree-Law n.º 83/2014; . Decree-Law n.º 114/2011; . Declaração de Rectificação n.º 20/2009 . Decree-Law n.º 15/2009; . Decree-Law n.º 17/2009. LEGISLATION ENFORCEMENT: - Forest protection against fires from GNR; - Cooperation between ICNF and the Army (fires); - Road circulation of pine tree timber and wood products is under surveillance

	by the Economic and Food Security Authority [ASAE] and the Republican National Guard [GNR]. BSL has implemented the following procedures: - Investigation of PMDFCI (Municipal Forest Fire Protection, Municipal de Defesa da Floresta Contra Incêndios) of the harvested area; - Visual inspection of the harvesting area; - Checking the implementation of forest fire fighting measures by suppliers; - Best forest practices; - Monitoring performance.
Risk Rating justification	**Pests and diseases** The Operational Program of Forest Health defines a complete action framework comprising implementation assessment reports (diagnosis, identification, control, monitoring, sampling, etc.), informative leaflets ("FitoNotícias"), best practices handbook aimed at several steps of forest-based operations and a wide diversity of documents and actions aiming to inform and train forest owners and operators on legislation, best practices, precautionary measures among others. Programs aimed at monitoring forest health and at monitoring and controlling quarantine and non-quarantine organisms, pests and diseases are in place, annual reports addressing the implementation of the action plans set out to tackle threats from pest and diseases are made available on ICNF webpage: https://www.icnf.pt/florestas/fitossanidade. The most important biotic threat for tree species relevant for timber feedstock is the Nemátodo da Madeira do Pinheiro (NMP) [Pine Tree Nematode]. Other relevant are: - Cancro-resinoso-do-pinheiro "*Fusarium circinatum*" [Pine Resin Cancer]; - Gorgulho-do-eucalipto [*Gonipterus platensis*] affecting eucalyptus. Comprehensive action plans aimed to control and eradicate the Pine Tree Nematode in Portugal are in place and pursue the following objectives: - Identify affected forest areas (Intervention Zones [Zonas de Intervenção]); - Avoid the dissemination of the disease to the Buffer Zone [Zona Tampão], a strip of 20 km along the border with Spain; - Avoid the spreading of the disease from affected to non-affected areas. Execution reports of the action plan for the control of NMP, between 2008 and 2017, show that the disease is geographically confined to the Intervention Zones (ZI) and the number of vector insects detected with NMP is stable over the years. Simultaneously, no positive samples were identified at the buffer zone (ZT). Coniferous wood timber must be accompanied by a specific harvesting manifest [NMP manifest] which is issued through an online ICNF platform, https://fogos.icnf.pt/manifesto/manifestoadd.asp, where the involved operators are required to be registered. The NMP manifest contains all the relevant information about the harvested timber, location of the harvesting operation, registered operator which performed the harvest, land owner, destination, among other data. Data from surveillance operations, comprising the inspection of more than 22

	000 wood transport vehicles, show a residual number of contraventions raised by the lack of the NMP manifest – 30 in 2022. These data are presented in the 2022 Activity Report of the Republican National Guard [GNR] Reports from the execution of the action plan to monitor and control the spreading of *Fusarium circinatum* are available comprising the period between 2012 and 2018. Data show a stable trend of infected production sites and number of plants destroyed. Only 3 forest stands were declared as infected over the assessment period. The “Sistema de Gestão de Informação de Fitossanidade Florestal” (FITO) is an online platform where all inspectors responsible for the application of the several action plans related to forest health can add relevant information and findings from their work. **Rural Wild Fires** In recent years, mainland Portugal was affected by the most intense and destructive fires recorded, such as the 2003 fire season where 300 thousand hectares of forest were burnt, 18 people died, approximately 85 were displaced, and hundreds had to be evacuated from their homes; the 2017 fire season that burned more than 500 thousand ha, and resulted in more than 100 human lives lost; the 2018 southern Portugal wildfire, which destroyed dozens of homes and killed thousands of animals. Consequences of these fires were wide social, environmental, and economic losses, with the 2017 fire season having a consequent economic cost greater than one thousand million €, the 2018 fire season leaving more than 100 homeless, and the 2022 fire season having a strong impact on biodiversity, natural heritage, tourism, and local producers of Serra da Estrela. Indeed, these recent occurrences point to a “new normal” where frequent extreme 14 fire risk conditions and consequent events take part of everyday life in the warmer months, typically between June and September. This is more worrisome when taking projections of climate change until the end of the 21st century. A recent study showed that summer values of fire risk tend to substantially increase in the future, 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. These findings are especially noteworthy since these are the regions with more fire-prone vegetation. In Portugal, rural wild fires are addressed in several planning and strategic documents as the National Strategy for Forest, 2015, and the National Plan for the Reduction of Fire Occurrences, 2016. Relevant information about rural wild fires can be found in the dedicated page of the ICNF website, where the following is available: - Mapping of combustible management lanes, high risk areas, areas affected by wildfires, etc.; - Good practices, reports and technical orientations; - Studies and Planning; - Statistics; and, - Legal framework.

	establishes measures and actions to take place within the framework of the Forest Safeguard System Against Wildfires, such as: - A 10 meters buffer lane must be kept between trees or railways, roads, electric lines in high or very high voltage, transport lines of gas or oil products - 7 meters buffer lane between trees and for medium voltage electric distribution lines, from SIRESP's infrastructures. - 3 meters buffer lane between trees and for low voltage electric distribution lines. - 100 meters buffer lane around camping and caravan parks, hotel establishments, in business location areas, in industrial establishments, in establishments covered by Decree-Law no.150/2015, fuel supply, logistics platforms, production and storage facilities for electrical energy or gas and in sanitary landfills, In the surroundings of built-up areas, when bordering forest territories (may be reduced to 10 m distance based up on risk assessment) - 50 meters buffer lane between trees and other habitational or economical activities' edifications non mentioned on obliged to the 100 m buffer lane. Instruments to support the implementation of actions to recover the effects of large forest fires are applied every year in order to manage the risks created by the occurrence of forest fires: https://www.icnf.pt/florestas/gfr There is a Program of Forest Rangers in place to promote several activities related to the prevention of fires, operators and public awareness among others. To assess the effectiveness of the activities performed during the year, several activity reports are available with the listing of operations, statistics analysis and other relevant information. The Protection of forest against forest fires is implemented and applied by every municipality and the Municipal plans approved and in force are available for consultation: Consulta PMDFCI (icnf.pt) Considering that effective management activities are put in place regarding the control of forest pests and diseases comprising annual reports and surveillance of forest operators on the compliance with legal requirements, the risk is considered low for management of pests and diseases. For wild fires, since 2017, the most tragic year, the awareness of the population has raised and some mechanisms and obligations were implemented that help to prevent and to facilitate the wild fire intervention. Around buildings there must be a clean distance of 50 meters, forests must be cleaned annually to difficult the fire progression, first intervention teams were created in small villages to enable first intervention until firefighters 'teams arrive. National media campaigns take place during all the fire season discouraging dangerous behaviours. Outside the fire season, when the fire risk improves is possible to find warnings in radio or television regarding the fire risk. There were improvements in the firefighter's equipment and the fire season was enlarged (this fire season determines the firefighting equipment availability and teams' readiness), there are geographical information systems dedicated to fire's events. The less taken care forests are not the ones that are being commercially explored. Unfortunately, due to the expected climate evolution in Portugal in the Mediterranean area severe

	wildfires are expected, although biomass production provides a positive effect in defending the forest.
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest fire regulations: https://www.mapa.gob.es/es/desarrollo-rural/legislacion/leg-espanolaforestal-incendios.aspx - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 5/1999 on the Prevention and Fight against Forest Fires in Andalucia: https://www.boe.es/buscar/pdf/1992/BOE-A-1992-15996-consolidado.pdf - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOEA-2012-11414-consolidado.pdf - Law 3/2007 consolidated Galician Forest fires: https://libraria.xunta.gal/sites/default/files/documents/13-0017_0.pdf - Rural Environment, Xunta Galicia, Forest Fire Daily Risk Index: https://mediorural.xunta.gal/es/temas/defensa-monte/irdi - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Forest Policy, Asturias: https://www.asturias.es/general/-/categories/575295?p_r_p_categoryId=575295 - Law 3/2009 of Forests of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 - Castilla y León Forest Fires: https://medioambiente.jcyl.es/web/es/medio-natural/incendiosforestales.html BSL's forest operations normally have a positive impact regarding the prevention of forest fires, since they reduce density and continuity in forest masses. BSL has implemented a Good Practices Manual, known to all its workers, and which indicates the measures to be taken to prevent forest fires derived from their work. BSL's procedures include verification on the following: - Technical Documentation required by the Administration regarding the defense against Forest Fires -checking if the property complies with its obligations established by the legislation of each of the CCAAs, with regard to the prevention and defence against forest fires (Prevention Plan, Project Management Plan/approved Management Plan, etc.).

	- Requirements demanded for forestry work companies when working in the forest in times of high fire risk - checking if the company have all the means required for work in high fire risk periods or/and if complies with the restrictions established.
Risk Rating justification	For pests and diseases, there is a clear regulatory framework, action plans and data monitoring networks, and competent administrations in terms of their management and control. Therefore, it is generally considered that there is adequate management of pests and diseases, also taking into account that a large part of the responsibilities in this regard fall on public administrations. Regarding fires climate change is expected, and is surely already occurring, to affect the susceptibility of forests to disturbances, as well as the frequency, intensity, duration, and timing of these disturbances. There may be increased fuel accumulation in forests, longer fire seasons, and more extreme weather conditions. Thus, the frequency and intensity of forest fires is expected to increase. The current trend is that the mountains offer an increasingly dangerous vegetation structure in this sense, since they accumulate the fine biomass that in the past was used to cover the needs of feeding livestock and heating, and they present a greater spatial continuity of fuel. Everything indicated is according to what has happened in the last 5 years, in which the special virulence of the fires, with an increase in the affected wooded forest area is generating a relevant state of social alarm, being perceived as the greatest threat to forest masses in Spain. In short, climate change together with the profound changes in land use since the second half of the 20th century have generated an increase in the accumulation of fuel in forests, longer fire seasons, extreme weather conditions. In the words of an expert in the field, Juan Picos (School of Forest Engineering of the University of Vigo), compiling the conclusions of the Iberian Congress on Strategic Management Areas in October 2022 of the Firepoctep project : “ The variable of change in the evolution of Large Forest Fires (GIF) in the Iberian environment is none other than the fuel, distribution, arrangement, accumulation and availability of forest vegetation . Rural depopulation has been followed by widespread scrub which, due to a lack of management, inevitably leads to forest fires as a form of regeneration of nature, which, in turn, leads to the abandonment of the few residual populations that still inhabits them, feeding back the problem. Only the revitalization of the rural environment and sustainable forest management can lead us to a mosaic landscape that mitigates the risk of Forest Fires (IIFF). The stress of forest masses and the extension of periods of high risk are consequences of climate change. The occurrence of increasingly voracious and unreachable IIFFs since extinction is flagrant, frequently generating serious civil protection emergencies. It is therefore necessary to capitalize on the experience of all the operations. The phenomena that occurred in the 2017 fires in the west of the Iberian Peninsula are a clear example of this as unfortunately reproducible situations. The seasonality of wildfire risk is disappearing, and will do so faster in the coming years. The management of new emergencies by IIFF demands not only a change in state and regional policies, but also legal, organizational, training and scientific support, which favours proactivity in the preventive and comprehensive management of GIFs. Adapting to the new types of IIFF

	requires accelerating the process of professionalization of forest firefighting operations, as well as an inter-administrative collaboration protocol and the shared commitment of society as a whole. In the fight against IIFF, reactive attitudes have often prevailed, but the accident rate and severity of the fires that are coming require a change towards proactivity as a basic principle of managing both risk and the resulting emergency. The intensive preventive treatment and its maintenance in 100% of the forest areas is neither technically nor economically viable. For this reason, specialized science focuses its efforts on determining which areas of the territory have the greatest influence on the spread of GIFs, developing different methodologies for the identification of the so-called Strategic Management Zones (ZEG), understood as those places that maximize the effectiveness of both preventive work to stop the spread and security in combat work." Analysing the data offered by MITECO in the annual informative advances that they prepare on forest fires, it is observed that in the last 10 years there have been 3 years (2012, 2017 and 2022) with more than 150,000 hectares of forest area burned, with 2022 being the worst year of all (268,000 hectares affected) in which, in addition, the burned wooded forest area increased significantly (115,000 hectares). Even so, these data are far from the worst years in terms of forest area burned in the 1980s. At the level of the evolution of attempts and fires, what is indicated in the forecasts made on the virulence and intensity expected in the fires is observed. Currently the number of outbreaks and fires is significantly lower for a larger area affected, which is indicating, as the data corroborate, a higher incidence of Large Forest Fires (GIF), a category that includes those fires that exceed 500 affected forest hectares. Comparing data for the years 2012 and 2022, the indicated trends are clearly observed: - in 2012 there were 15,997 accidents with 5,542 declared fires and a total of 218,956.59 hectares affected, of which 83,000 correspond to wooded areas; - in 2022 there were 10,503 accidents (34% less) with 3,309 declared fires (40% less) and a total of 267,939.64 hectares affected (22% more) of which 115,000 correspond to wooded areas (38% more). According to the statistics provided by the competent services of the regional administrations, during 2022 there were 57 GIFs, the same as in 2017, while in 2012 there had been 41. It seems that the recurrence of catastrophic years in relation to fires in Spain is of the order of 5 years, the last three being 2012 (which especially affected Castilla y León and the Valencian Community), 2017 (which especially affected the Northwest of the Peninsula: Galicia, Asturias, León) and 2022. At the management level, a large part of the responsibilities regarding forest fires falls on public administrations. Given the complexity of this situation and that its approach goes far beyond what is required at the risk analysis level of a company that intends to validate its supplies, the conclusions of this point focus on two issues: - compliance with the legal requirements at the level of forest planning and maintenance of prevention and defines infrastructures against forest fires of the forest management unit of origin. At this level, the level of risk is differentiated between public and private forests;

	- responsibilities of the companies that work in the forests through the legal requirements demanded by the administrations when working in the forests in times of high risk of forest fires. At this level, the level of risk is differentiated between public and private forests. At the level of forest management: - In public forests the administration itself is the manager of these areas, which is why it is responsible for planning and maintaining an adequate defense and prevention infrastructure. - In private forests all existing legislation establishes limitations on forestry work in times of high fire risk and, in turn, obligations or responsibilities of forest managers/ owners regarding prevention/defence against forest fires. Some examples are: . In Andalucia, there are responsibilities regarding the prevention of fires by the owners of areas through Management Plans or Forest Fire Prevention Plans and the execution of the prevention/defense measures established either in this document or in the Plans prepared by the administration. Failure to comply with this implies that in the event of a fire, the Junta de Andalucía charges the owner with the invoice for the costs of extinction of the generated fire. The INFOCA Plan of the Junta de Andalucía establishes restrictions on work in the forest in the season susceptible to forest fires. . In Galicia, and with respect to micro-property, the Galician Forest Law establishes distances that plantations must respect to houses, roads, watercourses. It is the responsibility of the owners to comply with these indications in new plantations. In turn, the Xunta de Galicia establishes a daily forest fire risk index (IRDI) with the limitations associated with forestry work according to daily levels. . In Castilla y León, the JCyL determines annually by means of an order the time of high fire danger where the extinction operation is deployed and has ORDER FYM/510/2013, of June 25, which regulates the use of fire and preventive measures are established for the fight against forest fires in Castilla y León, developing conditions, permitted and prohibited activities or subject to approval. At the level of the forestry companies that work in the forests, the legal requirement is demanded in any work carried out, although in a public forest it is the forestry administration itself with its mechanisms (works director, etc.) that controls compliance and, in a private forest, the work of the administration is surveillance, being the responsibility of those involved (owner and company) compliance. Therefore, the risk designation is defined and levelled as: 1. Low risk for pests and diseases management; 2. Low risk for fires management in public forests; 3. Specified for the management of fires in private forests.
Risk Rating	Specified Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**

2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 9/2003, of April 25, which establishes the legal regime of confined use, voluntary release and commercialization of genetically modified organisms: https://www.boe.es/buscar/doc.php?id=BOE-A-2003-8588 BSL identifies the tree species harvested and used. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	There is no legal prohibition on using genetically modified material, but there is a legal framework that regulates its use, for which it is necessary to obtain a government licence. There is the Comisión Nacional de Bioseguridad (National Commission on Biodiversity, Spain), which, "pursuant to the provisions of the second additional provision of Law 9/2003, is a collegiate body that is consultative in nature and of which the function is to inform on authorisation requests presented to the State General Administration and to the Autonomous Communities in respect of genetically modified organisms (contained use, voluntary release, and marketing). It comes under the Spanish Ministry of Agriculture, Fisheries, Food, and the Environment, and it is made up of representatives of the various Ministries involved, representatives of the Autonomous Communities, as well as subject matter expert persons and institutions." There is also a Public Register of Genetically Modified Organisms that "is set up pursuant to Royal Decree 178/2004 of 30 January, which approves the General Regulation for the Implementation and Execution of Law 9/2003, in its first additional provision, pursuant to the third additional provision of the said law. It is enriched by such data as are available, by reason of their competence, to the Spanish Interministerial Council on Genetically Modified Organisms, the National Commission on Biosecurity, the ministerial departments that are competent in the matter, and the competent bodies of the Autonomous Communities, as well as data arising from handling communications and authorisation requests for the contained use, voluntary release, and marketing of genetically modified organisms." There are no records and there is no evidence of use of genetically modified organisms in the forestry sector.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Decree-Law No. 55/2015, 17/04; - Decree-Law No. 72/2003, 10/04; - APA-Agência Portuguesa de Ambiente; - DGAV- Direção Geral de Alimentação e Veterinária;

	- EU GMOs: Genetically Modified Organisms - European Commission (europa.eu)
Risk Rating justification	In Portugal there is not a specific legal framework for Genetic Modified (GMO) trees, but for all vascular plants. This legislation does not prohibit commercial use of GMO plants which are legal in the country since 1999. However, only corn (maize) is cultivated (around 6% of the total production). No recent trial of GM trees in the country has been found. A low-risk conclusion is justified because there was no interest shown for GMO use in the forestry sector.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Regulation (EU) 2018/841; - Portugal's National Forestry Accounting Plan; - National Energy and Climate Plan 2030 (RCM No. 53/2020, 10 July): https://apambiente.pt/clima/plano-nacional-de-energia-e-clima-pnec - National Long-Term Strategy RNC2050 (RCM No. 107/2019, 1 July. Compliance with this indicator is verified at national level.
Risk Rating justification	Regulation (EU) 2018/841 sets out the commitments, the rules for the accounting of emissions and removals and the rules for checking the compliance for the land use, land use change and forestry (LULUCF) sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for 2021 to 2030. Its article 8 determines that accounting for the emissions and removals resulting from managed forest land is calculated as the emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five of the forest reference level (FRL). The 'Forest Reference Level' is an estimate, expressed in tonnes of CO2 equivalent per year, of the average annual net emissions. Annex IV of Section A of the Regulation sets out the criteria to the estimations. This Portuguese National Forestry Accounting Plan presents the proposal for a

	"Forest Reference Level" to be used for accounting of managed forests in Portugal and in the period 2021-2025. Portugal is party to the Paris Agreement, and has submitted a (NDC) Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC).
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	APPLICABLE LEGISLATION: - EU Forest Strategy: https://environment.ec.europa.eu/strategy/forest-strategy_en#:~:text=The%20new%20EU%20forest%20strategy%20for%202030%20is,55%25%20by%202030% - Royal Decree 376/2022, May 17th: https://www.boe.es/buscar/act.php?id=BOE-A-2022-8121 BSL established agreements with its suppliers where the type and characteristics of the feedstock are defined and document control of the feedstock is made at reception.
Risk Rating justification	The experience shows that market itself regulates the proper use of wood. There is no commercial logic on with better profit. Wood is a commodity and the EU laws walk the path to value its resources. At the same the forest and outside of it). Each tree may be entirely used and, as a valuable resource, its use must be optimized priority. Despite the above, the wood industry has cycles of lower production with consequent lower demand there are various subsectors that develop independently from each other. In those cycles the forest keeps menace exists. These discrepancies don't vary only in time but also in space, even in a small country such There is a growing recognition of the need to align bioenergy policies with the cascading principle of biomass feedstock market. In line with the cascading principle, woody biomass should be used according to its highest following order of priorities:

	- wood-based products; - extending their life service; - re-use; - recycling; - bio-energy; and, - disposal. Where no other use for woody biomass is economically viable or environmentally appropriate, energy recovery renewable sources. Member States should be allowed to derogate from the cascading principle in duly justified security of energy supply purposes, such as in the case of particularly severe cold conditions, and where there make a higher added value use of certain feedstocks within a geographical perimeter. In such cases, transport use might not be justified from an economic or environmental point of view, i.e., there are conditions that should be properly justified. Considering the above and the natural market volatility, this indicator risk is considered specified. A closer assessment will provide for more awareness of this indicator.
Risk Rating	Specified Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	Regulation (EU) 2018/841 sets out the commitments and rules for the accounting of emissions and removals and the rules for checking the compliance for the land use, land use change and forestry (LULUCF) sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for 2021 to 2030. Its article 8 determines that accounting for the emissions and removals resulting from managed forest land is calculated as the emissions and removals in the periods from 2021 to 2025 and from 2026 to 2030 minus the value obtained by multiplying by five of the forest reference level (FRL). Spain is party to the Paris Agreement, and has submitted a (NDC) Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC).
Risk Rating justification	According to the data offered by the Ministry of Ecological Transition (MITECO) in the Inventory of greenhouse gas emissions for 2022, with data on the 1990-2020 series, forest lands are the largest carbon sink, with values that remain the same more or less stable since 1990, annually absorbing an amount of over 32,000 kt CO 2 -eq. Of these net absorption values, a large

	part corresponds to the management of forest land that remains as such (forest management), which has remained stable since 1990 at similar values of carbon absorption. On the other hand, studies indicate that in Spain the climate and the type of vegetation widely determine the amount of carbon stored in the soil. Wet areas in the north store more carbon in the soil than drier areas in the south and east. On average, each m2 of soil sequestered 8.7 kg of carbon. This value can vary from 6.5 Kg to 11.6 Kg depending on the area. Under the forest floor of Asturias, Galicia, Cantabria and the Basque Country, in this order, the highest carbon stocks per m2 in Spain accumulate (they represent the cooler and wetter Atlantic areas). On the other hand, Murcia, Extremadura and Andalucia are the Autonomous Communities that accumulate the least kg per m2 of carbon in their forest soils (they represent the driest and hottest area, with more typically Mediterranean vegetation). Sources of data include: MITECO: - Carbon Sinks: https://www.miteco.gob.es/es/cambio-climatico/temas/mecanismos-deflexibilidad-y-sumideros/sumideros-de-carbono/ - Spanish Emissions Inventory System: https://www.miteco.gob.es/es/calidad-y-evaluacion-**ambiental/temas/sistema-espanol-de-inventario-sei-/** - National Inventory of Greenhouse Gases (GHG): https://www.miteco.gob.es/es/calidad-yevaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/Inventario-GEI.aspx - Inventory of greenhouse gas emissions 1990-2021_resumen: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-deinventario-sei-/resumen_inventario_gei_ed_2023_tcm30-560383.pdf - Inventory of greenhouse gas emissions 1990-2020: https://www.miteco.gob.es/es/calidad-yevaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/es_nir_edicion2022_tcm30-523942.pdf - Soil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain: https://www.biogeosciences.net/10/8353/2013/bg-10-8353-2013.pdf BSL's suppliers operations do not affect mature masses that are at risk of disappearing due to inadequate management.
Risk Rating	Low Risk

Portugal Mainland	Indicator
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.

Supply Base Verifiers	APPLICABLE LEGISLATION: - Regulation (EU) 2018/841; - Portugal's National Forestry Accounting Plan; - National Energy and Climate Plan 2030 (RCM No. 53/2020, 10 July): https://apambiente.pt/clima/plano-nacional-de-energia-e-clima-pnec - National Long-Term Strategy RNC2050 (RCM No. 107/2019, 1 July. BSL investigates through desk assessment: up to date reports and scientific articles regarding national carbons stocks, Forest Reference Level historic data, data on natural causes (when/if applicable) for the stock decrease, as well as for forestry legislation updates.
Risk Rating justification	Portugal adopted to comply with the Kyoto Protocol (2008-2012), forestry activities as a way of compensating for greenhouse gas emissions originating in other sectors. The Portuguese forest is a reservoir of 334 Mt CO2eq [of carbon] and it sequesters 8.7 Mt CO2eq per year, around twice the emissions of our industry. [ICNF, 2021]. Using the Forest Reference Level as an accounting method to evaluate the contribution of managed forests, as required by the LULUCF regulation, such only allow for accounting the deviations between real emissions in the commitment period from the level foreseen in the Forest Reference Level. Therefore, the mere presence of Carbon stocks will not be accounted for in Portugal. This way and provided that such deviation is not negative, we may infer that the forest carbon stocks are stable or increasing. If having a negative deviation, it will be verifiable if the carbon stock loss is due to natural causes or not, case in which the effect of the feedstock sourcing in the carbon stocks and forest regeneration may be assessed. When option A applies, the compliance will be demonstrated at country level. If option B applies, the natural causes for carbon decrease will be demonstrated at country level, and the harvesting effect will be demonstrated, either with legal compliance or forest certification.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	APPLICABLE LEGISLATION: - National Forest Strategy: RCM No. 6-B/2015. Compliance with this indicator is verified at national level.
Risk Rating justification	Accordingly with the 3rd Editions of the World Atlas of Desertification (Publication Office of the European Union, Luxembourg, 2018), Portugal presents a convenient net primary production. Net primary production (NPP) is the amount of biomass or carbon produced by primary producers per unit area and time, obtained by subtracting plant respiratory costs from gross primary productivity (GPP) or total photosynthesis. Some of the key factors

	that lead to long-term reductions in NPP are associated with various forms of land degradation. This includes soil erosion (wind, water), nutrient depletion, salinization, soil compaction and crusting, topsoil losses and nutrient depletion, changes of vegetation composition and structure, and water depletion. Long-term change in NPP is potentially a useful indicator of land degradation, but interpreting short-term changes in NPP as degradation can be misleading because it can be a reflection of climatic fluctuations. Statistical information on the National Forest Inventory is fully available and results show that the maintenance of the wood volumes between the last national forest inventories (IFN5 and IFN6) indicate the sustainability of the forest production.
Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forest Law: https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 - Forest Laws of each of the CCAA under this SBE (Galicia, Asturias, Andalucia, Castilla y León). - Galician Forest Law; - Asturias Forest Law; - Law 2/1992, of June 15, Forestry of Andalucia; - Law 3/2009, of April 6, on Forests of Castilla y León. BSL established agreements with its suppliers where the type and characteristics of the feedstock are defined and document control of the feedstock is made at reception.
Risk Rating justification	Available forestry statistics from the National Forest Inventories (IFN3 and IFN4) show a significant increase in timber stocks in Spain from inventory to inventory as a consequence of both the continued increase in forest area in recent decades and the improvement of forest masses. Likewise, according to the reports prepared by the Forest Service of the Ministry, the annual growth of wood from Spanish forests (47 million m 3) is of the order of three times higher than the amount that is actually cut and used (16 million m 3 per year). This balance, with an extraction rate of 35%, is maintained with the current data. However, the figures are highly variable between Autonomous Communities and range between 10% and 88%. In any case, the cuts are always below the growth. The felling data in 2020 by CCAA and for the whole of Spain (not including Asturias has per no data availability) is 15 936 844,28 m3 (w/bark): - Softwoods: 8 391 553,86 m3; - Hardwoods: 7 545 290,42 m3.

	Per CCAA within the SBE: Andalucia (2020): 48 644,29 m3: - coniferous: 48 644,29 m3; - hardwood: 0 m3. Asturias (2019): 1 201 135,00 m3: - coniferous: 385 323,00 m3; - hardwood: 815 812,00 m3. Castilla y León (2020): 1 759 212,74 m3: - coniferous: 1 356 790,65 m3; - hardwood: 402 422,09 m3. Galicia (2020): 8 990 614,00 m3: - coniferous: 3 428 228,00 m3; - hardwood: 5 562 386,00 m3. The levels of use are always well justified. In the eucalyptus trees, the entire mass is used at the end of the shift, while in the pine forests intermediate works and uses are taken, although in all cases the levels of use are conservative, as shown by the statistics and reports.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law 42/2007 on Natural Heritage and Biodiversity: http://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 - Royal Decree 139/2011 List of Wild Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/pdf/2011/BOE-A-2011-3582-consolidado.pdf - Law 16/1985, of June 25, on Spanish Historical Heritage: https://www.boe.es/buscar/pdf/1985/BOE-A-1985-12534-consolidado.pdf - Regulation (EU) 2018/841; Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	High Conservation Values (HCV) In Spain there is a systematic legal framework for the protection of natural spaces and areas with high conservation values. In accordance with Law on Natural Heritage and Biodiversity , those areas of the national territory are considered Protected Natural Areas, including continental waters and maritime waters under national sovereignty or jurisdiction, including the exclusive economic zone and the platform continental, which meet at least one of the following requirements and are declared as such: - Contain representative, singular, fragile, threatened natural systems or elements or of special ecological, scientific, landscape, geological or educational interest;

	- Be especially dedicated to the protection and maintenance of biological diversity, geodiversity and associated natural and cultural resources." There are multiple figures and denominations since most of the Autonomous Communities have legislated on this issue: National Storages, Natural Storages, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. The protected land area in Spain as of December 2022 represents 14.81% for natural spaces, and reaches 27% if the Natura 2000 Network is included, Spain being the Country that contributes the most to RN2000, the main policy instrument conservation union. The protected areas cover both public and private forests. Any harvesting activity that may affect rare or endangered species has limitations specified in the harvest permit. According to the MITECO Nature Data Bank as of December 2022: - Andalucia has declared 364 protected areas, both terrestrial and marine, with the terrestrial surface subject to protection of 2,627,032.72 ha, almost 30% of its terrestrial surface. - Galicia has declared 98 protected areas, both terrestrial and marine, with the terrestrial surface. subject to protection of 359,184.41 ha, 12.10% of its terrestrial surface. - Asturias has declared 54 protected areas, both terrestrial and marine, with the terrestrial surface. subject to protection of 236,160.71 ha, 22.25% of its terrestrial surface. - Castilla y León has declared 33 protected areas, the land area subject to protection being 813,682.55 ha, 8.64% of its land area. There are also high conservation values linked to cultural assets and prehistoric finds. The Iberian Peninsula is an area with a large number of archaeological and prehistoric remains. There is legislation, both state and regional, that protects and catalogues assets of historical and cultural interest. In the CCAAs that require prior authorization, this already includes any condition to an asset of interest and the measures or restrictions on work that are necessary. In the case of prior communications, if the area is affected by a property of these characteristics, it is necessary to have the pertinent heritage authorization. The action process is also legislated in the event that remains appear during the work. In these cases, the work must be stopped and the findings communicated to the competent administration. There is a good level of governance and a comprehensive legal framework developed for Spanish protected areas, and a good level of control by the CCAAs, which are the competent authorities. The CCAAs have abundant information both on web pages and on e-viewers. Geographic information (GIS) on protected spaces and priority ecosystems, habitat, protected and threatened wild species that are conveniently identified and mapped. In Galicia, for example, the authorization / notification process of a job is carried out on a viewer, https://mapas.xunta.gal/visores/aproveitamentos/ in which all the conditions of the plot/s are already included /s, so it is not possible to avoid the corresponding notification to Patrimony. Therefore, the following action guide is established regarding the identification and delimitation of high conservation values: - For works in public forests, the management services of the CCAAs that are

	in charge of management have all the necessary information for their identification and mapping. Any limitation to the management related to them is communicated in the award itself. - For work on private farms that require prior authorization to carry out any work/forest use (Andalucia, Castilla y León, Asturias; certain cases in Galicia), are the services of management of the Autonomous Communities who identify and delimit the attributes of high conservation value in such a way that their presence and the consequent limitations to management are reflected in the authorization they issue. - For work on private farms with a Management Plan approved by the competent authority, and therefore with a notification for the work reflected in the approved planning is sufficient, the identification and delimitation work are found in the approved management plan and the operations carried out must adhere to what is indicated there. - For work on private farms in Galicia for fast-growing species where a felling notification is sufficient, the notification process is carried out on a viewer: https://mapas.xunta.gal/visores/aproveitamentos/, in which are included all the conditions of the plot/s, which has increased the level of control regarding the possible High Conservation Values that may exist and that the administration itself reflects in the viewer, being then required to request express approval from the competent body: biodiversity, heritage. - Valid forest management instrument (as in all CCAAs by the Forestry Law) , timber or woody use short-term (less than 20 years) or minor domestic use (less than 10 m3 of wood or 20 stereos of firewood); there is still control by the administrations. The notification document specifies that the works cannot begin in 15 days since it is the response time of the Administration, which, in the event of identifying any HCV, establishes conditions/limitations to the use in order to protect the asset. <u>High Carbon Stocks:</u> According to the data offered by the Ministry of Ecological Transition (MITECO) in the Inventory of greenhouse gas emissions for 2022, with data on the 1990-2020 series, forest lands are the largest carbon sink, with values that remain the same more or less stable since 1990, annually absorbing an amount of over 32,000 kt CO 2 -eq. Of these net absorption values, a large part corresponds to the management of forest land that remains as such (forest management), which has remained stable since 1990 at similar values of carbon absorption. On the other hand, studies indicate that in Spain the climate and the type of vegetation widely determine the amount of carbon stored in the soil. Wet areas in the north store more carbon in the soil than drier areas in the south and east. On average, each m2 of soil sequestered 8.7 kg of carbon. This value can vary from 6.5 kg to 11.6 kg depending on the area. Under the forest floor of Asturias, Galicia, Cantabria and the Basque Country, in this order, the highest carbon stocks per m2 in Spain accumulate (they represent the cooler and wetter Atlantic areas). On the other hand, Murcia, Extremadura and Andalucia are the Autonomous Communities that accumulate the least kg per m2 of carbon in their forest soils (they represent the driest and hottest area, with more typically Mediterranean vegetation). Sources of information include:

	- Carbon Sinks: https://www.miteco.gob.es/es/cambio-climatico/temas/mecanismos-deflexibilidad-y-sumideros/sumideros-de-carbono/ - Spanish Emissions Inventory System: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/ - National Inventory of Greenhouse Gases (GHG): https://www.miteco.gob.es/es/calidad-yevaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/Inventario-GEI.aspx - Inventory of greenhouse gas emissions 1990-2021_resumen: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-deinventario-sei-/resumen_inventario_gei_ed_2023_tcm30-560383.pdf - Inventory of greenhouse gas emissions 1990-2020: https://www.miteco.gob.es/es/calidad-yevaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/es_nir_edicion2022_tcm30-523942.pdf - Soil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain: https://www.biogeosciences.net/10/8353/2013/bg-10-8353-2013.pdf Based on the above, the risk related to this Indicator is classified as low in in the Autonomous Communities of Andalucia, Galicia , Asturias and Castilla y León.
Risk Rating	Specified Risk

Portugal Mainland	Indicator
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	APPLICABLE LEGISLATION: - Regulation (EU) 2018/841; - Portugal's National Forestry Accounting Plan; - National Energy and Climate Plan 2030: Resolução do Conselho de Ministros n.º 53/2020, 10 July: https://apambiente.pt/clima/plano-nacional-de-energia-e-clima-pnec - National Long-Term Strategy RNC2050: Resolução de Conselho de Ministros n.º 107/2019, 1 July; - Decree-Law 84/2022, 9th December, sets out the targets for the consumption of energy from renew-able sources, supplementing the transposition into national legal order of the European Directive 2001/2018.
Risk Rating justification	High conservation value or High conservation area(s) detain biological, ecological, social or cultural value of outstanding significance or critical importance. An HCV area is land required to maintain the values. ICNF Geocatalogue -Organic carbon in soil, shows the total organic carbon retention capacity of Portuguese soils based on forestry and agricultural land

	use (between 1999-2005). Using the Forest Reference Level as an accounting method to evaluate the contribution of managed forests, as required by the LULUCF regulation, such only allow for accounting the deviations between real emissions in the commitment period from the level foreseen in the Forest Reference Level. Therefore, the mere presence of Carbon stocks will not be accounted for in Portugal. Decree-Law No. 84/2023, Article 14th, point 4, states that forest biomass legally harvested complies with the sustainability criteria to reduce GHG from biomass, which are the same as the forest biomass related points of the EU Directive 2001/2018, Article 29th. Although HCV mapping for Portugal is available and well defined, this indicator is considered to not be currently applicable in Portugal.
Risk Rating	Low Risk

Portugal 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - New EU Forest Strategy 20230, https://environment.ec.europa.eu/strategy/forest-strategy_en#:~:text=The%20new%20EU%20forest%20strategy%20for%202030%20is,55%25%20by%202030%20and%20climate%20neutrality%20by%202050. - Decree-Law No. 73/2022, 24/10. BSL established agreements with its suppliers where the type and characteristics of the feedstock is defined (respecting the cascading principle). Visual and document control of the feedstock is made at reception.
Risk Rating justification	The experience shows that market itself regulates the proper use of wood. There is no commercial logic on using for processing materials which may be traded with better profit. Wood is a commodity and the EU laws walk the path to value its resources. At the same time, wood presents an opportunity as carbon sink (at the forest and outside of it). Each tree may be entirely used and, as a valuable resource, its use must be optimized considering that long lived products have priority. Despite the above, the wood industry has cycles of lower production with consequent lower demand for supply, and within the forest-based industry there are various subsectors that develop independently from each other. In those cycles the forest keeps growing, the forest industry still operates, and the fire menace exists. These discrepancies don't vary only in time but also in space, even in a small country such as Portugal. There is a growing recognition of the need to align bioenergy policies with the cascading principle of biomass use, aiming to ensure fair access to the

	biomass feedstock market. In line with the cascading principle, woody biomass should be used according to its highest economic and environmental added value in the following order of priorities: - wood-based products; - extending their life service; - re-use; - recycling; - bio-energy; and, - disposal. Where no other use for woody biomass is economically viable or environmentally appropriate, energy recovery helps to reduce energy generation from non-renewable sources. Member States should be allowed to derogate from the cascading principle in duly justified circumstances, for example where required for security of energy supply purposes, such as in the case of particularly severe cold conditions, and where there are no industries or processing facilities that could make a higher added value use of certain feedstocks within a geographical perimeter. In such cases, transport beyond that perimeter for the purpose of such a use might not be justified from an economic or environmental point of view. As said, there are conditions that may justify a deviation on the cascade use, but this should be properly justified. Considering the above and the natural market volatility, this indicator risk is considered specified. A closer assessment will provide for more awareness of this indicator.
Risk Rating	Specified Risk

Spain Galicia, Asturias, Andalucía, 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - New EU Forest Strategy 20230, https://environment.ec.europa.eu/strategy/forest-strategy_en#:~:text=The%20new%20EU%20forest%20strategy%20for%202030%20is,55%25%20by%202030%20and%20climate%20neutrality%20by%202050. - Decree-Law No. 73/2022, 24/10. BSL established agreements with its suppliers where the type and characteristics of the feedstock is defined (respecting the cascading principle). Visual and document control of the feedstock is made at reception.
Risk Rating justification	The experience shows that market itself regulates the proper use of wood. There is no commercial logic on using for processing materials which may be traded with better profit. Wood is a commodity and the EU laws walk the path

	to value its resources. At the same time, wood presents an opportunity as carbon sink (at the forest and outside of it). Each tree may be entirely used and, as a valuable resource, its use must be optimized considering that long lived products have priority. Despite the above, the wood industry has cycles of lower production with consequent lower demand for supply, and within the forest-based industry there are various subsectors that develop independently from each other. In those cycles the forest keeps growing, the forest industry still operates, and the fire menace exists. These discrepancies don't vary only in time but also in space, even in a small country such as Portugal. There is a growing recognition of the need to align bioenergy policies with the cascading principle of biomass use, aiming to ensure fair access to the biomass feedstock market. In line with the cascading principle, woody biomass should be used according to its highest economic and environmental added value in the following order of priorities: - wood-based products; - extending their life service; - re-use; - recycling; - bio-energy; and, - disposal. Where no other use for woody biomass is economically viable or environmentally appropriate, energy recovery helps to reduce energy generation from non-renewable sources. Member States should be allowed to derogate from the cascading principle in duly justified circumstances, for example where required for security of energy supply purposes, such as in the case of particularly severe cold conditions, and where there are no industries or processing facilities that could make a higher added value use of certain feedstocks within a geographical perimeter. In such cases, transport beyond that perimeter for the purpose of such a use might not be justified from an economic or environmental point of view. As said, there are conditions that may justify a deviation on the cascade use, but this should be properly justified. Considering the above and the natural market volatility, this indicator risk is considered specified. A closer assessment will provide for more awareness of this indicator.
Risk Rating	Specified Risk

Portugal Mainland	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Portuguese Republic Constitution; - Labour Code - Law n. º 7/2009, 12/02; - ILO C87 national legislation: Law No. 45/77, 7/07.

	LEGISLATION ENFORCEMENT: Authority directly involved in employment rights and conditions is Work Conditions Authority (ACT) but for many reasons other authorities are related to the issue, like Immigration and Borders Services (SEF) social security services or even tax services. All of them can make inspections on different issues related to work, joined by police authorities like GNR – National Republican Guard and PSP – Public Security Police. BSL has a control system and adequate procedures on checking legality of its suppliers. Additionally, BSL has its own Code of Conduct and is, as well as its suppliers, FSC® certified. FSC ® CoC Standard demands compliance with 4 core labour requirements, where the right to association of workers is included.
Risk Rating justification	Portugal signed the ILO fundamental conventions, which includes the C87 Freedom of Association and Protection of the Right to Organize Convention (1948) in 1977 and C98 Right to Organize and Collective Bargaining Convention (1949) in 1964. This right is included in the Portuguese Constitution in article 56. The majority of working activities are covered by an annual working collective convention, which includes the forest sector. International Trade Union Confederation (IUTC) ranks 139 countries against 97 internationally recognized indicators to assess where workers' rights are best protected, in law and in practice. Portugal has a rating of 0.91, from 0 to 1 (most rights) in Global Rights Index, Human rights index, 2023 (ourworldindata.org). There were no law violations identified on the right of freedom of association and collective bar-gaining in the Portuguese forest sector.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 - Law 31/1995, of November 8, on Risk Prevention Labour. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.

Risk Rating justification	Labour rights are adequately protected in Spain, including those specified in the ILO's fundamental principles. Spain has ratified the ILO's 8 Fundamental Conventions. One of the fundamental legal principles that underpins the current system of labour relations in Spain is the one contained in section 1, article 28 of the Spanish Constitution, which recognises freedom of association as being a fundamental right for all people to freely form trade unions. Article 37 of the Constitution, together with articles 35 and 38, covers the constitutional framework of labour relations. Pursuant to that precept, the law must guarantee the right to collective labour bargaining and the binding force of conventions, in addition to recognising the rights of workers and businesspeople to take industrial action. The law that regulates the exercise of that right, without prejudice to the limitation that may be set, shall include the guarantees needed to ensure the functioning of the community's essential services. There is a National Plan to fight illegal employment and Social Security fraud. Labour inspectors from Government appointed authority check labour and safety rights. Companies are inspected in respect of those matters, with violations being sanctioned and corrected. No relevant violations were found of the laws or rights of free association and collective bargaining in relation to the forestry sector. None of the concerns is directly related to the forestry sector. Risk rating is also in line with the FSC-NRA-ES V1-1. BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 - Law 31/1995, of November 8, on Risk Prevention Labour. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Labour rights are adequately protected in Spain including those specified in the ILO fundamental principles. Spain has ratified the 8 ILO Fundamental Conventions. Spain has long experience in the fight against forced labour. It was one of the first countries to ratify the Forced Labour Convention, 1930 (No. 29), in 1932. It has developed a strong legal and institutional framework to combat trafficking in persons: in particular with the constant adaptation of repressive provisions pertinent to the Penal Code; with the adoption in 2009

	of a first Comprehensive Plan against trafficking in human beings; and with the specific role played by the labour inspectorate in the detection of criminal conduct derived from exploitation at work or human trafficking. There is a Spanish Government Plan to combat illegal employment and Social Security fraud. Labour inspectors are the authority designated by the Government for the control of labour and safety rights. Inspections are carried out on companies in this regard, and the infractions detected are sanctioned and corrected. There are no relevant violations of the laws regarding forced labour linked to the forestry sector. BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 - Law 31/1995, of November 8, on Risk Prevention Labour. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Labour rights are adequately protected in Spain including those specified in the ILO fundamental principles. Spain has ratified the 8 ILO Fundamental Conventions. Spain has long experience in the fight against forced labour. It was one of the first countries to ratify the Forced Labour Convention, 1930 (No. 29), in 1932. It has developed a strong legal and institutional framework to combat trafficking in persons: in particular with the constant adaptation of repressive provisions pertinent to the Penal Code; with the adoption in 2009 of a first Comprehensive Plan against trafficking in human beings; and with the specific role played by the labour inspectorate in the detection of criminal conduct derived from exploitation at work or human trafficking. There is a Spanish Government Plan to combat illegal employment and Social Security fraud. Labour inspectors are the authority designated by the Government for the control of labour and safety rights. Inspections are carried out on companies in this regard, and the infractions detected are sanctioned and corrected. There are no relevant violations of the laws regarding forced labour linked to the forestry sector. BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Portugal Mainland	Indicator
4.1.3	Child labour shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Labour Code - Law n. º 7/2009, 12/02; - Law No. 47/2012, 29/08; - Decree Republic President 28/2000, 1/06: http://www.ilo.org/public/portugue/region/eurpro/lisbon/pdf/conv_182.pdf - Republic Assembly Resolution 11/98: http://www.ilo.org/public/portugue/region/eurpro/lisbon/pdf/conv_138.pdf LEGISLATION ENFORCEMENT: Authority directly involved in employment rights and conditions is Work Conditions Authority (ACT) but for many reasons other authorities are related to the issue, like Immigration and Borders Services (SEF) social security services or even tax services. All of them can make inspections on different issues related to work, joined by police authorities like GNR – National Republican Guard and PSP – Public Security Police. ACT has strategic Plans for Agriculture and Forest activities and also has in place integrated inspections with Spanish authorities for agriculture and forestry activities. A recent notice states that ACT acquired a drone to help agriculture and forestry inspections. Inspective activities of ACT and SEF result in penalties or suspensions when illegal situations are found. BSL has a control system and adequate procedures on checking legality of its suppliers. Additionally, BSL has its own Code of Conduct and is, as well as its suppliers, FSC® certified. FSC® CoC Standard demands compliance with 4 core labour requirements, where no use of child labour is included.
Risk Rating justification	In Portugal the minimum age for employment is 16 years. An under-16 minor cannot perform a paid activity delivered with autonomy unless he/she has completed obligatory education levels or is enrolled and attending secondary education and is light work. This light work consists of simple tasks and is not likely to adversely affect the physical integrity, safety and health, school attendance, or their moral, psychological, intellectual, cultural and physical well-being (Art. 66-83 of the Labour Code) 2009. Portugal ratified Minimum Age Convention (1973) C138 in 1989 and the convention C182 Worst Forms of Child Labour Convention (1999) in 2000. International Trade Union Confederation (IUTC) ranks 139 countries against 97 internationally recognized indicators to assess where workers' rights are best protected, in law and in practice. Portugal has a rating of 0.91, from 0 to 1 (most rights) in Global Rights Index, Human rights index, 2023 (ourworldindata.org). The FSC® National Controlled Wood Risk Assessment has concluded that no evidence found of cases of child labour in the forest sector: "Despite evidence of some (remaining) cases of child labour, there is evidence that this problem is neither structural nor of large size."

Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
4.1.3	Child labour shall not be used.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 - Law 31/1995, of November 8, on Risk Prevention Labour. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Labour rights are adequately protected in Spain including those specified in the ILO fundamental principles. Spain has ratified the 8 ILO Fundamental Conventions. On the other hand, there are certain concerns regarding civil rights in Spain reflected in reports from international organizations such as Amnesty International, see the 2021 report on Spain. None of the concerns is directly related to the forestry sector or to the work of pruning and substitution of species that give rise to agricultural wood chips. In the agricultural sector, there is a greater perception of the existence of abuses or lack of protection of workers, especially immigrants, linked to greenhouses and intensive production areas (mainly arable crop areas) that are regularly reflected in the media. The International Trade Union Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries: https://www.ituccsi.org/ituc-global-rights-index-2020?lang=en, carrying out a study under 97 internationally recognized Indicators. Spain maintains the assessment of 2, in a range from 1 to 5 (where 1 is the best situation). This index can be monitored on the IUTC website: https://www.globalrightsindex.org/es/2022/countries/esp, which in 2022 data for Spain maintains a rating of 2, with a perspective of improvement. The Workers' Statute establishes in its article 6. “Work of minors: 1. Admission to work is prohibited for minors under sixteen years of age. 2. Workers under eighteen years of age may not perform night work or those activities or jobs with respect to which limitations are established on their hiring in accordance with the provisions of Law 31/1995, of November 8, on Risk Prevention Labour, and in the applicable regulatory standards. 3. Minors under eighteen years of age are prohibited from working overtime. 4. The intervention of minors under sixteen years of age in public shows will only be authorized in exceptional cases by the labour authority, provided that

	it does not pose a danger to their health or to their professional and human training. The permission must be in writing and for certain acts." There is a Spanish Government Plan to combat illegal employment and Social Security fraud. Labour inspectors are the authority designated by the Government for the control of labour and safety rights. Inspections are carried out on companies in this regard, and the infractions detected are sanctioned and corrected. There are no relevant violations of the laws regarding child labour linked to the forestry sector. BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Labour rights are adequately protected in Spain including those specified in the ILO fundamental principles. Spain has ratified the 8 ILO Fundamental Conventions. According to the information available, and in line with FSC®-NRA-ES V1-1 there is no evidence has been found to confirm relevant risks of employment discrimination linked to the forestry sector. BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Portuguese Republic Constitution; - Labour Code - Law n. º 7/2009, 12/02; - Decree-Law 42520/1959, 23/09: http://www.ilo.org/public/portugue/region/eurpro/lisbon/pdf/conv_111.pdf - Decree-Law 47302/1966, 04/11: http://www.ilo.org/public/portugue/region/eurpro/lisbon/pdf/conv_100.pdf

	LEGISLATION ENFORCEMENT: Authority directly involved in employment rights and conditions is Work Conditions Authority (ACT) but for many reasons other authorities are related to the issue, like Immigration and Borders Services (SEF) social security services or even tax services. All of them can make inspections on different issues related to work, joined by police authorities like GNR – National Republican Guard and PSP – Public Security Police. ACT has strategic Plans for Agriculture and Forest activities and also has in place integrated inspections with Spanish authorities for agriculture and forestry activities. A recent notice states that ACT acquired a drone to help agriculture and forestry inspections. Inspective activities of ACT and SEF result in penalties or suspensions when illegal situations are found. BSL has a control system and adequate procedures on checking legality of its suppliers. Additionally, BSL has its own Code of Conduct and is, as well as its suppliers, FSC® certified. FSC® CoC Standard demands compliance with 4 core labour requirements, where no discrimination in work and in occupation is included.
Risk Rating justification	Protection against discrimination in labour is included in the Portuguese Constitution (Article 55), and in Labour Code. Portugal ratified in 1959 the ILO convention related with discrimination on work and career, C111 (1958). Also, the convention on equal remuneration C100 was ratified in the year 1966. Portugal is well positioned in the majority of international reports: - Corruption Perception Index scores 61 in 2023, meaning low perceived level of corruption; - Worldwide Governance Indicators (WGI) from 73.3 to 84.13 (1-100points). The WGI reports six aggregated governance indicators for over 200 countries and territories covering: - Voice and Accountability; - Political Stability and Absence of Violence / Terrorism; - Government Effectiveness; - Regulatory Quality; - Rule of Law; - Control of Corruption. - Free country on press, net, political rights and civil liberties. On the other hand, Portugal (including human rights, illegal logging, forest and timber) is not listed in alarming reports or indexes such as: - Committee to Protect Journalists Impunity Index; - Human Rights Watch; - Global Witness; - Chatham House; - Amnesty International. Some observations were found about discrimination against women in jobs and remuneration and gender pay gap (see below Direct Request (CEACR) - adopted in 2014, published 104th ILC session (2015) Equal Remuneration Convention, 1951 (No. 100) – Portugal). Also, discrimination episodes were found against Roma and LGB (see below Amnesty International 2014/2015 report The State of the World's Human Rights) but not related to work activities. Based on the available information, no evidence was found that confirms the existence of risks of discrimination in respect to employment and occupation in forestry in Portugal.

Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	APPLICABLE LEGISLATION: - Portuguese Republic Constitution; - Labour Code - Law n. º 7/2009, 12/02; - Decree-Law No. 77/81, 19/06: http://www.ilo.org/public/portugue/region/eurpro/lisbon/pdf/conv_131.pdf - Decree-Law No. 88/81 of 14/07: http://www.ilo.org/public/portugue/region/eurpro/lis-bon/pdf/conv_95.pdf LEGISLATION ENFORCEMENT: ACT -Autoridade para as condições do Trabalho /Working Conditions Authority. Other authorities are related to the issue, like Immigration and Borders Services (SEF) social security services or even tax services. All of them can make inspections on different issues related to work, joined by police authorities like GNR-National Republican Guard and PSP-Public Security Police. BSL has a control system and adequate procedures on checking legality of its suppliers. Additionally, BSL has its own Code of Conduct and is, as well as its suppliers, FSC® certified. FSC® CoC Standard demands compliance with 4 core labour requirements, where forced no use of labour and no discrimination are included.
Risk Rating justification	Minimum wage is included in the Portuguese constitution (Article 59), and labour code. Portugal ratified the ILO convention on minimum wage C131 (1970) in the year 1981. Also, the convention on salary protection C95 was ratified in the year 1981. Payment and employment conditions are included and are updated in the labour code. The Authority directly involved in employment conditions is Work Conditions Authority (ACT) but for many reasons other authorities are related to the issue, like Immigration and Borders Services (SEF) social security services or even tax services. ACT has strategic Plans for Agriculture and Forest activities and also does integrated inspections with Spanish authorities for agriculture and forestry activities. A recent notice states that ACT acquired a drone to help agriculture and forestry inspections. Inspective activities of ACT and SEF result in penalties or suspensions when illegal situations are found. According to the available information on employment conditions, there is a legal framework in the country, and there are legal authorities to enforce legislation. It is therefore considered that Portugal has a low risk that pay and employment conditions are not fair and do not meet minimum requirements.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	Indicator
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Labour rights are adequately protected in Spain including those specified in the ILO fundamental principles. Spain has ratified the 8 ILO Fundamental Conventions. In Spain, the Government sets annually, after consultation with the representative de union organizations and business associations, the "Minimum Interprofessional Wage", both for permanent workers and for temporary or temporary workers, as well as for domestic employees, taking into account the Consumer Price Index, the average national productivity achieved, the increase in labour participation in national income and the general economic situation. There are several collective bargaining agreement for forestry sector for each province. In recent years, the increase in this minimum wage has been considerable, going from a value set for 2018 of 735.9 euros/month to 1,080 euros/month for 2023. There are usually sectoral collective agreements with the remunerations and conditions established for workers of the sector. There is a Spanish Government Plan to combat illegal employment and Social Security fraud. Labour inspectors are the authority designated by the Government for the control of labour and safety rights. Inspections are carried out on companies in this regard, and the infractions detected are sanctioned and corrected.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	Indicator
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2

	Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Labour rights are adequately protected in Spain including those specified in the ILO fundamental principles. Spain has ratified the 8 ILO Fundamental Conventions. Spain's workers are well looked after. Spanish labour laws set proper standards and offer robust protections to ensure employee safety, well-being, and job security. For example, workers have access to fair wages, decent working hours and conditions, a reasonable amount of vacation days, and social support. A full-time work week in Spain has a maximum of 40 hours (i.e., nine hours per day with one hour for lunch). Employees must take a 15 minutes break after working for six consecutive hours. Similarly, they must have a minimum of one and a half uninterrupted days of rest time per week. This usually includes all of Sunday and either Saturday afternoon or Monday morning. Also, there must be at least 12 hours between the end of one working day and the start of the next. Your work contract must include concrete working hours and their weekly distribution, as well as compensation for overtime. Employees can only work extra hours if they've agreed to do so. However, the labour code prohibits more than 80 hours of paid overtime per year. This threshold does not include overtime compensated with rest time, or work carried out to prevent or repair extraordinary and urgent damage. It's also worth noting that overtime at night is illegal, with very few exceptions. Under Spain's labour laws, employees have the right to (ask for) flexible working hours. For example, workers can request to reduce their hours to care for a sick family member. Employers are legally required to consider these requests seriously and can only refuse them based on justified business reasons. If you exercise these rights to work-life balance, you may not suffer any detriment as a result. Likewise, you have the right to take time off due to urgent family reasons. Special rules apply to workers who are between 16-18 years old, 16 being the minimum employment age in Spain. The labour legislation stipulates that underaged employees: - May work for up to eight hours a day across employers, including training; - Require a 30-minute break after four and a half hours of continuous work; - Must have at least two consecutive days of rest time per week; - Cannot perform work at night or activities that are unhealthy, dangerous, or distressing. BSL and its suppliers are certified under FSC®, PEFC or both.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Labour Code: Law No. 7/2009, de 12 February; last updated by Retification

	No. 13/2023, 29 May. - Health and Safety at Work: Law No. 102/2009, 10/09; last updated by Law No. 79/2019, 2 September. LEGISLATION ENFORCEMENT: ACT -Autoridade para as condições do Trabalho /Working Conditions Authority; BSL has a control system and adequate procedures on checking legality of its suppliers. Additionally, BSL has its own Code of Conduct and is, as well as its suppliers, FSC® certified. FSC® CoC Standard demands compliance with 4 core labour requirements, where forced no use of labour and no discrimination are included.
Risk Rating justification	The Portuguese labour code determines working hours, extraordinary hours, their legal regime and retribution and the law application is verified by ACT - Autoridade para as Condições do Trabalho /Working Conditions Authority. The Portuguese law obliges to register each worker working hours, regular and extraordinary hours. By law, working schedule is required to be posted at the company's working place. According to the latest publicly available ACT inspection report (2019), and based on the statistics of registered infractions and notifications related to Working Hours, these represent 9% of total infractions and 1% of total notifications. If we only consider infractions relating to the effective fulfilment of working hours, these correspond to 0,2% of the total.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	APPLICABLE LEGISLATION: - Health and Safety at Work: Law No. 102/2009, 10/09; last updated by Law No. 79/2019, 2 September. - Labour Code: Law No. 7/2009, de 12 February; last updated by Retification No. 13/2023, 29 May. LEGISLATION ENFORCEMENT: – ACT -Autoridade para as condições do Trabalho /Working Conditions Authority; - DGS -Direcção Geral de Saúde /General Directorate of Health; – ANPC -Autoridade Nacional de Protecção Civil /National Civil Protection Authority. BSL has a control system and adequate procedures on the health and safety of forest workers. BSL demands the same from its feedstock suppliers and checks the health safety of harvesting personnel during its monitoring

	(administrative and field) inspections.
Risk Rating justification	In Portugal, these benefits are determined by law to all activity sectors, including forestry, either being the labour code, the legal regime of promotion of safety and health at work or the legal framework for social protection in the event of illness, within the framework of the welfare subsystem of social security.
Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	APPLICABLE LEGISLATION: - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1¬a=0&tab=2 - Law 31/1995 of November 8, modified by Law 54/2003; - Regulation of Prevention Services: Royal Decree 39/1997, of January 17 and the changes introduced to it by Royal Decree 780/1998, of 30 April, and by Royal Decree 604/2006, of May 19. Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	As for any labour activity, Law 31/1995 of November 8, modified by Law 54/2003, is applicable, which legally regulates the basic framework for the protection of the safety and health of workers against the risks arising from work. On the other hand, it is also necessary to indicate the application to forestry work of the Regulation of Prevention Services, and the modifications introduced to it by Royal Decree 780/1998, of 30 April, and by Royal Decree 604/2006, of May 19. Labour inspectors are the authority designated by the Government for the control of labour and safety rights. It is found that the agricultural and forestry sectors are considered when scheduling labour inspections and that there are specific plans for the sector. The inspectors carry out inspections of the companies, and the infractions detected are sanctioned and corrected.
Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**

4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	APPLICABLE LEGSISLATION: - Law 31/1995 on Occupational Risk Prevention: https://www.boe.es/buscar/pdf/1995/BOEA-1995-24292-consolidado.pdf - Royal Decree 39/1997 approving the Prevention Services Regulation: https://www.boe.es/buscar/pdf/1997/BOE-A-1997-1853-consolidado.pdf - Spanish Labour and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2¬a=0&tab=2 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain companies are required to comply with the H&S legislation, for which they normally hire a third party prevention service that is in charge of carrying out the study of the company's occupational risks, implementing the necessary measures to minimize them and addressing the adequate training of workers. of the company It is through this channel that training is offered to all company personnel. BSL has an implemented system that covers all aspects required to consider to ensure that the legislation on Occupational Health and Safety is complied with, including the adequate training of workers. BSL verifies all the documentation related to the working conditions of the workers, including training through the Training Certificates and necessary information. In the case of suppliers, BSL includes in the agreements signed the right of access to information related to the training of the personnel of the supplier company. BSL trains its personnel on all relevant aspects and demands the same from its feedstock suppliers. Training records obligatory according to legislation and records of qualification are collected during supplier qualification process and checked during supplier inspections. Training conducted by BSL in several fields, including identification of key ecosystems, habitats and species biodiversity (annually and based on the results of field visits). Training on best forest management practices. BSL performs supplier inspections: the training records, (new) workforce, and the hiring of specialists. The level of knowledge of personnel is inspected during site visits.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	APPLICABLE LEGISLATION: Law No. 7/2009, 12/02 - Labour Code. LEGISLATION ENFORCEMENT: ACT -Autoridade para as condições do Trabalho /Working Conditions Authority.

	BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL trains and/or informs its personnel and its suppliers on all relevant aspects: - Training/information records obligatory according to legislation and necessary records of qualification are collected during supplier following process and checked during supplier visits; - Training/information conducted by BSL in several fields, including identification of key ecosystems, habitats and species biodiversity (annually and additionally based on the results of the plot assessments); - Training/information on best forest management practices. - The level of knowledge of personnel is inspected during site visits.
Risk Rating justification	In Portugal the labour code and the health and safety at work regime imposes the training for workers. Such training has to be documented. Each year the amount of training hours is reported (Relatório Único -RU) and within a period of time all individual workers must have had, at least, the legal amount of training hours. Yet, such does not determine the content of the training and so this indicator must be assessed. All companies must provide an annual report to the (Ministry for Solidarity and Social Security), which is registered in Annex D, with: - Quantity and severity of accidents at work and occupational diseases; - Training hours related to OSH (occupational safety and health); - Organization of OSH services; - Risk identification, assessment, and control; - Periodic medical aptitude tests. Portugal is a country with an old tradition on forests activities. University education is provided on the technical side with several colleges in the country. There are specific courses for field machinery operators. The National Strategy for Forests states that the focus on the professionalization and training of the different actors in the forestry sector is of key importance for increasing the competitiveness and, thereby, the development of the sector. ACT develops initiatives and projects aimed at the forestry sector. These consist of awareness and training in the most significant risks in forestry. FSC® Portugal and forestry stakeholders were involved in some of these initiatives. ACT (Work Conditions Authority) has an available online channel for workers to complaint on working conditions, including training legal failure by companies, and promptly acts to investigate and punish the companies, if any fail to labour legislation is detected.
Risk Rating	Low Risk

Portugal Mainland	Indicator

4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 7/2009, 12/02 - Labour Code - Portuguese Republic Constitution at https://pgdlisboa.pt/leis/lei_mostra_articu-lado.php?nid=4&tabela=leis - Civil Code at https://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=775&tabela=leis BSL has in place a control system which includes a supplier qualification process and inspections to supplier's operations and facilities.
Risk Rating justification	Legal framework includes the Portuguese Constitution, the Labour Code and other specific regulations. The detailed procedures, duties and responsibilities of persons involved are defined in both legislation and other legal regulations. Legislation and the justice system provide a route for appeal should people or companies be dissatisfied with the outcome of the dispute resolution process. Land tenure and usage rights are object of the Civil Code, land tenure being included in private property rights on Constitution, Article 62. These rights include communitarian forests and also Forest Renting/leasing contracts. Disputes about forest management practices would involve forest authority ICNF in both public and private forests. Specific forest management practices should be included in renting and forest services contracts as harvesting contracts. The disputes related to work conditions shall be resolved according to administrative procedures and labour legislation. Trade unions may help in disputes over work conditions. Portugal has a score of 83,96 out of 100 on the "Rule of Law" indicator of the World Bank Governance (2022). This indicator "captures perceptions of the extent to which agents have confidence in and abide by the rules of society, and in particular the quality of contract enforcement, property rights, the police, and the courts, as well as the probability of crime and violence." [World Bank Governance]. ACT (Work Conditions Authority) has an available online channel for workers to complaint on working conditions and other related working matters, and promptly acts to investigate and punish the companies, if any fail to labour legislation is detected.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf - Spanish constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf

	- Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Forestry Law (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Spanish Labour and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2&nota=0&tab=2 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009 of Forests of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain there are clear and well-known legal channels for resolving conflicts that are also regulated by the corresponding laws. There is a legal framework of reference regarding land use and ownership rights, forest management activities and workers' conditions. The exiting legal framework and different laws clearly define the responsibilities and duties of the people involved in these matters, as well as providing a clear framework for appeals or complaints in the event of disputes concerning these issues. Besides that, BSL and its suppliers are FSC® and PEFC certified, and have implemented accordingly complaint procedures.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law on Prevention of Occupational Risks and Regulation of Prevention Services. As for any labour activity, Law 31/1995 of November 8, modified by Law 54/2003, is applicable, which legally regulates the basic framework for the protection of the safety and health of workers against the risks arising from work. On the other hand, it is also necessary to indicate the application to forestry work of the Regulation of Prevention Services (Royal Decree 39/1997, of January 17), and the modifications introduced to it by Royal Decree 780/1998, of 30 April, and by Royal Decree 604/2006, of May 19.

	- Regulations for the development of the Law on the Prevention of Occupational Risks. The regulations that emanate from the aforementioned Law 31/1995 and from Law 54/2003 that modify it, developed by various regulatory standards, in accordance with article 6 of said law, are applicable to forestry operations, although one must highlight a very important exclusion such as Royal Decree 486/1997, of 14 April, which establishes the minimum health and safety provisions in workplaces, since the fields of cultivation, forests and other lands that are part of a company or centre of agricultural or forestry work, but that are located outside the built zone of the same. - R.D. 1215/1997, of 18 July, on minimum safety and health provisions for the use by workers of work equipment, in terms of the use by workers of equipment such as tractors, processors, etc. Royal Decree 773/1997, of May 30, on minimum health and safety regulations regarding the use by workers of personal protective equipment. BSL has a control system and adequate procedures on the health and safety of forest workers. BSL demands the same from its feedstock suppliers and checks the health safety of harvesting personnel during its monitoring (administrative and field) inspections. Supplier qualification process and inspections of the supplier's administration to check: - Insurances and aptitude forms; - Social Security responsibilities; - Present workforce and training (new) personnel; - Health and safety procedures; - Training records and hiring of specialists; - Records of Personal Protection Equipment (PPE) distribution; - Records of machinery safety tools and equipment on documental register; - Medical record for employment. Field inspection to suppliers check: - Protective equipment use; - Medical kit; - Fire extinguisher; - Respect of safety distances; - Level of knowledge of personnel.
Risk Rating justification	In Spain, Occupational Health and Safety is extensively regulated by various legislation. This legislation covers all activities related to the forestry sector, such as individual protection equipment, use of machinery. Risk assessment is a basic process for active management of occupational health and safety. The evaluation procedure is necessary to plan preventive action and to choose work teams, techniques and work organization systems. All companies, including BSL's suppliers, have the obligation to have a contract with a mutual insurance company which is entrusted to: - Annual medical review of all workers; - Annual training for all workers on occupational health and safety, specific training for each workplace; - In case of accident, evaluation of the same and corrective measures to avoid a repetition Issue a certificate to be aware of compliance with all legislation related to occupational health and safety.

	The organization of the necessary resources for the development of preventive activities are taken by employers according to one of the following: - Personally, assuming preventive activity. - Appointing one or more workers to carry it out. - Establishing its own prevention service. - Constituting a joint prevention service. - Appealing to a service of foreign prevention. A large part of the companies, unless they are required by their size or by law to have their own prevention system, hire a third-party prevention service that is in charge of carrying out the study of the company's occupational risks, implementing the necessary measures to minimize them and address the adequate training of the company's workers. The concept of occupational accidents refers to the production of work accidents and occupational diseases linked to the exercise of a professional activity. By sectors, in 2021 the construction sector presents the highest incidence rate with 6,316.0 accidents with sick leave per hundred thousand workers. They are followed by the industrial sector, with 4,426.0 and the agricultural sector (which includes forestry) with 4,318.7 accidents per hundred thousand workers. Regarding the incidence of fatal accidents for 2020 and 2021, agriculture, livestock, forestry and fishing remain above the total average with an index of 7.28 fatal accidents during workdays per hundred thousand workers compared to 3.28 for the total average. In any case, these data are far from the 27.76 and 12.71 fatal accidents in the shift per hundred thousand workers in the extractive industries and transport and storage. A more detailed analysis of the main sources of accidents in forestry work reveals that the forestry exploitation phase and, more specifically, the felling, felling and cutting with chainsaws are the forestry activities with the highest accident rate. Regardless of its legal requirements, work safety in Spain requires strict monitoring. Outsourcing and self-employed services are quite common in forest sector. In the other hand, for work on public forests, the public administration appoints a Health and Safety Coordinator who ensures that all documentation is in order and that field work is carried out in compliance with legal requirements. Given that, the risk relating to this indicator is classified as: - Low in respect of work done in public forests, and - Specified risk for private forest
Risk Rating	Specified Risk

Portugal 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.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Health and Safety at Work: Law No. 102/2009, 10/09; last updated by Law No. 79/2019, 2 September.

	- Labour Code: Law No. 7/2009, de 12 February; last updated by Retification No. 13/2023, 29 May. LEGISLATION ENFORCEMENT: – ACT -Autoridade para as condições do Trabalho /Working Conditions Authority; - DGS -Direcção Geral de Saúde /General Directorate of Health; – ANPC -Autoridade Nacional de Protecção Civil /National Civil Protection Authority. BSL has a control system and adequate procedures on the health and safety of forest workers. BSL demands the same from its feedstock suppliers and checks the health safety of harvesting personnel during its monitoring (administrative and field) inspections.
Risk Rating justification	In Portugal, health and safety at work is duly regulated for all activity sectors including for forestry and forestry related activities. By law, adequate training of workers on health and safety is required to companies. All companies must provide an annual report to the Ministério da Solidariedade e Segurança Social [Ministry for Solidarity and Social Security], which is registered in Annex D, with: - Quantity and severity of accidents at work and occupational diseases; – Training hours related to OSH (occupational safety and health); – Organization of OSH services; – Risk identification, assessment, and control; – Periodic medical aptitude tests. Due to the inherent and recognized forestry work risks ACT has recently developed a set of initiatives and projects aimed at the forestry sector. These consist of awareness and training in the most significant risks in forestry. ACT also has developed two projects that promote Health and Safety in the Forest Sector, https://portal.act.gov.pt/Pages/boas-praticas.aspx
Risk Rating	Specified Risk

Portugal Mainland	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Law No. 2069, April 24th 1954; - Decree-law 47344/66, November 25th. - Portuguese Constitution: Decree of 10/04/1976; last updated to Law No. 1/2005, 12 August; - Civil Code: http://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=775&tabela=leis; - Rights of use of common forest areas: Law No. 75/2027, 17 August. LEGISLATION ENFORCEMENT:

	GNR (National Republican Guard) and ICNF (Institute for Nature and Forest Conservation) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: Although there are no indigenous people in Portugal, BSL considers important to evaluate the interests of the (local) population and social-economic functions of the forests and woodlands. Under its control system for suppliers and forest operation BSL has included the actions: - Customary rights, when applicable, are identified and documented; - Interviews with local communities or other relevant parties - Appropriate procedures in place to resolve any conflicts.
Risk Rating justification	In the Portuguese context, with almost all forest being privately owned, the possible negative impacts at social or community level will be related to the injury of customary rights. Customary usage rights are identified and documented. Interviews with local communities and other stakeholders indicate the absence of negative impacts from the forestry activity. Customary usage rights are identified and documented and interviews with local communities and other stakeholders, indicate that their rights are being respected. Customary Rights are described by the Portuguese Standard for Forest Management (NP4406:2014) as “rights which result from a long series of common or customary actions, constantly repeated, which have, by such repetition and by uninterrupted acquiescence, acquired the force of a law within a geographical or sociological unit”. Nevertheless, for a common action to be admitted as a rule and, for this reason, be considered a Customary Right, shall be supported by generalized and prolonged use (tradition), assuming the presumption that the general consensus approved such action. In this context, attention will be due to elements of local intangible cultural heritage (practices, traditions, etc.) related to the forest, which require respect and preservation. Therefore, the following requirements must be observed to a common action be considered within Customary Right: - It consists of repeated facts, evenly performed for a long period of time; - Generalized and public practice; and - Consist of licit facts and not contradictory to the law or public order. Laws must meet what is customary as well as common practices of what is socially and morally right. The customary right is described in article 348 of the Portuguese civil code. The interpretation of laws is described in article 9 of the Portuguese civil code. In the case of community areas, specific legislation regulates rights the use of common forest areas (“Lei dos Baldios”). There are no indigenous people or minorities that need special protection in the country, nor local communities who depend on forest services for their subsistence.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	Indicator
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations. BSL procedures include the following: - Customary rights, when applicable, are identified and documented; - Interviews with local communities or other relevant parties; - Appropriate procedures in place to resolve any conflicts.
Risk Rating justification	In Spain there are many customary rights linked to the mountains of the Iberian Peninsula that come from antiquity. There are no relevant conflicts related to these rights and where they do exist, there are established channels for their management and resolution. Many of these uses have become extinct due to disuse or simply exist, but are not exercised, and others have been integrated into forest management (public roads, firewood, community management...). An example of these uses is the Communal Mountains, both Roman and Germanic, which have been recovering since the establishment of democracy in 1977. Where the communities have been able to demonstrate a use by the common neighbours, they have been declared Neighbourhood Mountains. There are neighbourhood Forest Boards and legislation that regulate their activity. There are multiple forestry associations or other associations, at the local or regional level, that carry out important work in the recovery or maintenance of customary uses of the mountains. There are no indigenous peoples or minorities in Spain that require special protection with respect to their rights over the use of forests, nor are there any local communities that depend on forest services for their subsistence. On private, agrarian land, there are no customary rights beyond public roads.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	Indicator
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	Means of verification include analysis to the contribution to the local economy, description of direct economic value created, records of personnel and jobs created. Sources of information include: - ASEMFO, Study of Investment and employment in the forestry sector: https://asemfo.org/xii-estudio-inversion-empleo-sector-forestal/ Government of Spain: - Ministry of Agriculture, Fisheries and Food: https://www.mapa.gob.es/es/ - Ministry for the Ecological Transition and the Demographic Challenge: https://www.miteco.gob.es/es/

	- Forest Statistics: https://www.miteco.gob.es/es/biodiversidad/estadisticas/ - Forest Statistics Yearbooks: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.aspx - Forest economy and foreign trade: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_econ_comercio_exterior.aspx - Report on the situation of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf - ISFE 2021 Advance Report: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf - News with global data for the wood industry: https://www.asturias.es/RecursosWeb/trabajastur/Estudios%20Sectoriales/Documentos/Actualizacion_Forestal_madera_2015.pdf
Risk Rating justification	The biomass sector in Spain is complementary with other wood industries, as it uses and processes low-quality wood and forest residues and secondary feedstock. The biomass producers create a market for these kinds of remaining forest and wood industry residues. This market makes forest thinning feasible. The biomass production sector in Spain is pushing sustainability of the whole sector forward through strict and critical certification programs such as SBP. All these activities decrease the chance of forest fires, which are perceived as the greatest threat to local communities. The forest sector impacts positively in rural areas, proving alternatives in the long term for local communities to keep its population. Regarding economic impacts and employment in the local economy, it is necessary to differentiate the CCAA of Asturias, Galicia and northern Castilla y León, with mostly productive masses, where the logging sector is an important source of income in (half the volume of felling in all of Spain is extracted in Galicia), from the Autonomous Community of Andalucia, where wood-producing forests are scarce or non-existent and income comes from more other types of jobs and services. According to the XII Study of Investment and Employment in the Forestry Sector, years 2019 and 2020 (by ASEMFO in collaboration with the Government of Spain), investment of all Public Administrations in the Forestry Sector since the year 2000 resulted in an important mobilization of economic resources and job creation. The value invested in the forestry sector represents 3,19% of total investment in Spain, distributed mainly by: - Forest fires extinction: 50,85%; - Forest hydrological protection: restoration of rivers and river banks: 22,55%; - Forest fires prevention: 13,61%; - Forest data: inventories and maps: 3,50%; - Silvicultural treatments: 1,83%; - Genetic resources: 1,73%; - Forest hydrological protection: control of erosive processes: 1,68%... Number of forestry companies in 2020: - Galicia: 3063; Castilla y León: 904; - Andalucia: 729; Asturias: 454. According to the XII Study of Investment and Employment in the Forestry

	Sector, years 2019 and 2020 (by ASEMFO in collaboration with the Government of Spain), data of contracts made in the primary forestry sector in 2020: - Andalucia: 15179; - Galicia: 6564; Castilla y León: 5016; Asturias: 921. The active population employed in the forestry sector (mountain) represents, in 2022, 1,6% in relation to the total active population employed. In the most relevant years of the economic crisis, the forestry sector has kept the relative percentages of the employed active population constant, demonstrating adaptive capacity to face difficult situations and it is to be expected that in the future these percentages may increase, supported by green employment that It is generated through the sustainable use of energy, as in the case of biomass, a greater appreciation of the multifunctionality of the forest together with a better perception of the citizen about the benefits, both direct and indirect (social, economic and environmental), etc.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Estratégia Nacional para as Florestas (Resolução do Conselho de Ministros n.º 6-B/2015, de 4 de fevereiro); - Plano Estratégico para as Florestas 2017-2030, ONU.
Risk Rating justification	Due to the Portuguese forest characteristics, mainly of small areas, most forestry services are contracted in locally, either for the cut as for the management activities. Feedstock is mainly supplied through domestic supply chains to BP's so economic impact related to feedstock chain from the forest, transportation, processing and BP is local. Also, it is mainly complementary with other wood industries as use on their processes low quality wood (which previously it was not exploited or it was burned) or wastes from industrial processes. In 2019 the forestry sector was also responsible for creating around 100 thousand (99,943) jobs, of which almost 70.8 thousand (70,786) corresponded to direct jobs in the primary sector and forest-based manufacturing industries. In 2021 the Pine sector represented 80% of the jobs in the forest industry (58 223 jobs) and 88% of companies in the forest industries (8 373 companies), which represented a rate of change in 2020/2021 of +3% and +1%, respectively, according to the PINUS Centre, from INE (SCIE), 2023 to 2021 Data. SBP companies tend to be also certified on other schemes and most of these also identify this indicator as relevant.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**

4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	APPLICABLE LEGISLATION: - Portuguese Constitution: Decree of 10/04/1976; last updated to Law No. 1/2005, 12 August; - Civil Code: http://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=775&tabela=leis; - Rights of use of common forest areas: Law No. 75/2027, 17 August; - Water ownership: Law No. 54/2005, 15 November; last updated by Organic Law No. 2/2023, 18 August. LEGISLATION ENFORCEMENT: GNR (National Republican Guard) and ICNF (Institute for Nature and Forest Conservation) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: Under its control system for suppliers and forest operation BSL has included the actions: - Suppliers are validated against legality aspects; - Customary rights, when applicable, are identified and documented; - Interviews with local communities or other relevant parties; - Appropriate procedures in place to resolve any conflicts.
Risk Rating justification	Subsistence needs for local communities are assessed as being not applicable for Portugal mainland. There are no indigenous people in Portugal nor minorities dependant on forests for their livelihood. Law 54/2005 establishes the ownership of water resources. The public water domain can belong to the State, to the Autonomous Regions, to municipalities and parishes. There is legal definition of the standards and criteria for the delimitation of protection perimeters for surface water and groundwater abstractions intended for public supply for human consumption in all Portuguese territory. The compliance with the legal requirements for harvesting implies the fulfilment of this indicator.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of

	April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php ?id=BOE-A-2003-21339 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009 of Forests of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	Regarding this Indicator, only the protection of the headwaters of the hydrographic basins in the most arid southern and eastern areas of Spain is considered applicable. These areas normally have protective forest repopulations carried out by the state administration and are protected by both state and regional legislation. In addition, they are normally public forests managed by the administration itself (in fact, this type of forest is one of those that can be included in the catalogue of public utility forests). Nevertheless, actions in such areas require prior authorization by the competent administration and supervision by law enforcement officials. It is widely accepted among the experts consulted in the development of FSC® NRA report (including a public workshop conducted by FSC® Spain) that forest management activities do not threaten water availability under the conditions described, and that water policy and forest restoration and hydrological protection measures are sufficient safeguards.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20); - Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text:

	https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009 of Forests of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations. BSL procedures include the following: - Customary rights, when applicable, are identified and documented; - Interviews with local communities or other relevant parties; - Appropriate procedures in place to resolve any conflicts.
Risk Rating justification	There are no indigenous peoples in Spain who can claim traditional use of lands, forests or other resources on the basis of customary rights or traditional uses. In Spain there are many ancient customary rights linked to the forests of the Iberian Peninsula. There are no relevant conflicts related to these rights and where they exist there are established channels for their management and resolution. Many of these uses have died out due to disuse but are not exercised and others have been integrated into the management of the forests (public roads, firewood, communal management…). An example of these uses is the Communal Forests (Montes en Mano Común), both Roman and Germanic, which have been gradually recovered since the establishment of democracy in 1977. Where communities have been able to demonstrate common use by local residents, they have been declared Communal Forests. There are Communal Forest Boards and legislation to regulate their activity. There are many forestry associations or similar groups, at local or regional level, that carry out important work in the recovery or maintenance of customary uses of forests. If there are traditional land rights of local populations, they are identified. There are clear procedures and channels to resolve potential conflicts with the traditional land rights of local populations. Sources of information include the FSC-NRA-ES V1-1 National Risk Assessment For Spain: https://fsc.org/en/documentcentre/documents/resource/168; WGI: http://info.worldbank.org/governance/WGI/#reports; Transparency international, corruption perception index: https://www.transparency.org/; Amnesty International Spain: https://www.es.amnesty.org/en-queestamos/espana/; Illegal Logging portal: https://www.illegal-logging.info/regions/spain; Global Witness: https://www.globalwitness.org/en/.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**

4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Portuguese Constitution: Decree of 10/04/1976; last updated to Law No. 1/2005, 12 August; - Civil Code: http://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=775&tabela=leis; - Rights of use of common forest areas: Law No. 75/2027, 17 August. LEGISLATION ENFORCEMENT: GNR (National Republican Guard) and ICNF (Institute for Nature and Forest Conservation) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: Although there are no indigenous people in Portugal, BSL considers important to evaluate the interests of the (local) population and social-economic functions of the forests and woodlands. Under its control system for suppliers and forest operation BSL has included the actions: - Customary rights, when applicable, are identified and documented; - Interviews with local communities or other relevant parties - Appropriate procedures in place to resolve any conflicts.
Risk Rating justification	Customary usage rights are identified and documented and interviews with local communities and other stakeholders, indicate that their rights are being respected. Customary Rights are described by the Portuguese Standard for Forest Management (NP4406:2014) as “rights which result from a long series of common or customary actions, constantly repeated, which have, by such repetition and by uninterrupted acquiescence, acquired the force of a law within a geographical or sociological unit”. Nevertheless, for a common action to be admitted as a rule and, for this reason, be considered a Customary Right, shall be supported by generalized and prolonged use (tradition), assuming the presumption that the general consensus approved such action. In this context, attention will be due to elements of local intangible cultural heritage (practices, traditions, etc.) related to the forest, which require respect and preservation. Therefore, the following requirements must be observed to a common action be considered within Customary Right: - It consists of repeated facts, evenly performed for a long period of time; - Generalized and public practice; and - Consist of licit facts and not contradictory to the law or public order. Laws must meet what is customary as well as common practices of what is socially and morally right. The customary right is described in article 348 of the Portuguese civil code. The interpretation of laws is described in article 9 of the Portuguese civil code. In the case of community areas, specific legislation regulates rights the use of common forest areas (“Lei dos Baldios”).

Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Portuguese Constitution: Decree of 10/04/1976; last updated to Law No. 1/2005, 12 August; - Civil Code: http://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=775&tabela=leis; - Labour Code: Law No. 7/09, 12/02; last updated to Retification No. 13/2023, 29/05. LEGISLATION ENFORCEMENT: GNR (National Republican Guard) and ICNF (Institute for Nature and Forest Conservation) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: - BSL takes seriously any complaint of any person or organisation considering harvesting operations. - BSL makes clear to employees and stakeholders that any complaint or comment related to feedstock supply is taken very seriously, to ensure sufficient performance on legality and social aspects of sustainable forest management. - BSL has a complaint procedure and keeps complaint records of any stakeholder. feedstock suppliers are also required (signed supplier declaration) to implement a complaint procedure and keep records (which are checked). - BSL interviews/contacts relevant stakeholders, such as land owners, on submitted comments or complaints (orally and in writing), and assesses if complaints were dealt with properly. - The results of the inspections/contacts are of direct relevance to the approval status of BSL feedstock suppliers.
Risk Rating justification	This indicator is addressed in the general legal framework of Portugal. Land tenure and usage rights are object of the Civil Code, land tenure being included in private property rights on Constitution, Article 62. These rights include communitarian forests and also Forest Renting/leasing contracts. Disputes related with forest management practices would involve forest authority ICNF in both public and private forests. Specific forest management practices should be included in renting and forest services contracts as harvesting contracts. The legal framework includes the Portuguese Constitution and other specific regulations. The detailed procedures, duties and responsibilities of persons

	involved are defined in both legislation and other legal regulations. Legislation and the justice system provide a route for appeal should people or companies be unsatisfied with the outcome of the dispute resolution process.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf - Spanish constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf - Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 - Spanish Labour and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2¬a=0&tab=2 - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009 of Forests of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations.
Risk Rating justification	In Spain there are clear and well-known legal channels for resolving conflicts that are also regulated by the corresponding laws. The legal framework of reference regarding the rights of use and ownership of the land, forest management activities and the conditions of the workers includes, among others, the following: - Civil Code. - Spanish constitution. - Forestry Law of the State and of the CCAA.

	- Status of workers. The existing legal framework and the different laws clearly define the responsibilities and duties of the people involved in these issues, as well as provide a clear framework for appeals or complaints in case of disputes on these issues. BSL and its suppliers have implemented a complaint procedure under its FSC® and PEFC chain of custody certifications.
Risk Rating	Low Risk

Spain Galicia, Asturias, Andalucía, Castilla y León	**Indicator**
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Forestry Law consolidated text (Law 43/2003 on Forestry modified by Laws 10/2006, of April 28 and 21/2015, of July 20); - Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf - Law 2/1992, of June 15, Forestry of Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 - Law 7/2017 of Montes de Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf - Law 3/2004, of November 23, on forestry and forest management in Asturias: https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf - Law 3/2009 of Forests of Castilla y León: https://www.boe.es/buscar/act.php?id=BOE-A-2009-7698 Best practices are considered and monitored by BSL and its suppliers, and include desk assessments to the harvesting sites, training and visits to operations. BSL procedures include the following: - Customary rights, when applicable, are identified and documented; - Interviews with local communities or other relevant parties; - Appropriate procedures in place to resolve any conflicts.
Risk Rating justification	In Spain there are many customary rights linked to the mountains of the Iberian Peninsula that come from antiquity. There are no relevant conflicts related to these rights and where they do exist, there are established channels for their management and resolution. Many of these uses have become extinct due to disuse or simply exist, but are not exercised, and others have been integrated into forest management (public roads, firewood, community management...). An example of these uses is the Communal Mountains, both Roman and Germanic, which have been recovering since

	the establishment of democracy in 1977. Where the communities have been able to demonstrate a use by the common neighbours, they have been declared Neighbourhood Mountains. There are neighbourhood Forest Boards and legislation that regulate their activity. There are multiple forestry associations or other associations, at the local or regional level, that carry out important work in the recovery or maintenance of customary uses of the mountains. There are no indigenous peoples or minorities in Spain that require special protection with respect to their rights over the use of forests, nor are there any local communities that depend on forest services for their subsistence. On private, agrarian land, there are no customary rights beyond public roads.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	APPLICABLE LEGISLATION: In the case of community areas, specific legislation regulates the rights of use of common forest areas: Law No. 75/2027, 17 August. The customary right is described in article 348 of the Portuguese civil code. The interpretation of laws is described in article 9 of the Portuguese civil code. LEGISLATION ENFORCEMENT: GNR (National Republican Guard) and ICNF (Institute for Nature and Forest Conservation) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL's control system for feedstock, which also includes regular follow-up of suppliers and whenever necessary, at scheduled intervals, inspections to suppliers' operations, are duly implemented. All used material is traceable to its origin through the harvest manifests and/or transport guides. BSL suppliers are checked to be in compliance with the applicable legislation.
Risk Rating justification	There are no indigenous people or minorities that need special protection in the country, nor local communities who depend on forest services for their subsistence. Customary usage rights are identified and documented.
Risk Rating	Low Risk

Portugal Mainland	**Indicator**

4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Cultural heritage: Law No. 107/2001, 8 September; Decree-Law No. 164/2014, 4 November; Decree-Law No. 140/2009, 15 June; Classified groves: Law No. 53/2012, 5 September; - Legislation for natural values cadastre: Decree-Law No. 242/2015 of 15/10: https://dre.pt/application/conteudo/70693924 LEGISLATION ENFORCEMENT: - ICNF (Institute for Nature and Forest Conservation), APA (Portuguese Environment Agency), CCDR - Comissões de Coordenação e Desenvolvimento Regional (Regional Commissions for Coordination and Development), and GNR (National Republican Guard) through SEPNA (Nature and Environment Protection Services) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL's control system for feedstock, which also includes regular follow-up of suppliers and whenever necessary, at scheduled intervals, inspections to suppliers' operations, are duly implemented. All used material is traceable to its origin through the harvest manifests and/or transport guides. BSL suppliers are checked to be in compliance with the applicable legislation.
Risk Rating justification	Currently there is sufficient information concerning HCV location in forests. No major gaps in knowledge about HCV exist and data about biodiversity is updated regularly. Information on location and geographical distribution of nature conservation areas, rare, threatened and endangered species and habitats is considered sufficient. Cartographic data is made available by state forest authorities as well as private initiatives. ICNF: geoCATALOGO (icnf.pt) HCV 6, related to the cultural values are identified and well surveyed on Portuguese forests. The National Strategy for the Conservation of Nature and Biodiversity 2030 (ENCNB 2030), approved in 2018, pursues a long-term vision based on three interdependent strategic axes: - Improve the conservation status of the Natural heritage, - Promote the recognition of value natural heritage, and - Promote the appropriation of natural values and biodiversity by society. HCV 6 – Cultural values: sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic, or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or Indigenous Peoples. - World Heritage (UNESCO) Sites identified as World Heritage by UNESCO. In Portugal there are 15 sites identified, of which only two are designated as outstanding natural landscapes ('Paisagem Cultural de Sintra', around 900

	ha, on the Portuguese mainland, and the 'Floresta Laurissilva na Madeira', on the island of Madeira, covering 15,000 ha). The Iberian Risk Assessment also identified rocky landscapes such as the Vale de Foz Côa [Foz Côa Valley], the Douro slopes, and the landscape of Pico Island, places that, analysed more closely, are not part of the forestry sector – see the results of the meeting of the working group for category 3 (5th July 2016). In legal terms, the sites classified as World Heritage by UNESCO have the same protection as sites classified as a National Monument. Currently, there are other sites proposed for Portugal under assessment by UNESCO but those are not here included. - Cultural heritage: in Portugal, there are specific governmental bodies to manage cultural heritage: the General-Directorate of Cultural Heritage for the Portuguese Mainland; the Regional Directorate of Culture of the North; the Regional Directorate of Culture of the Center; the Regional Directorate of Culture of the Alentejo; the Regional Directorate of Culture of the Algarve. Among others, these bodies are responsible for: managing the architectural and archaeological built heritage in urban and rural areas, including conservation works in monuments under our care; man-aging the national museums, World Heritage monuments and museum collections; studying, re-searching, and disseminating heritage-related information; conserving and restoring movable heritage assets as well as researching, disseminating results, and raising awareness about heritage protection issues. Any intervention in the territory affecting listed cultural heritage and its protection areas requires prior approval by the competent authorities mentioned above. Any intervention in the territory of a known archaeological site shall be subject to preventive archaeological work which allows it to be preserved by scientific record. - Classified groves: the NRA WG has also looked at national legislation that identifies and protects outstanding grove (arboreta). The main source of information within this attribute is the application report of the Habitats Directive (2007-2012) as well as the description list of every habitat identified in Annex 1 of Habitats Directive in Sectorial Plan of the Natura2000 network. Other cartographic information of HCVs is included on open GIS, such as WebGIS Portugal at http://epic-webgis-portugal.isa.ulisboa.pt/ Significant cultural features created intentionally by humans are identified and sufficient buffers are applied, since the criteria for identifying HCV 6 for Portugal are based on international or legal frameworks that already foresee the safeguards needed to protect/maintain the cultural values identified. In this indicator are considered all the relevant findings of the FSC® Controlled Wood National Risk Assessment from September 2018 and the data from voluntary forest certification schemes, namely FSC® and PEFC is also considered.
Risk Rating	Low Risk

Spain **Galicia, Asturias, Andalucía, Castilla y León**	**Indicator**

4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	APPLICABLE LEGISLATION: - Cultural heritage: Law No. 107/2001, 8 September; Decree-Law No. 164/2014, 4 November; Decree-Law No. 140/2009, 15 June; Classified groves: Law No. 53/2012, 5 September; - Legislation for natural values cadastre: Decree-Law No. 242/2015 of 15/10: https://dre.pt/application/conteudo/70693924 LEGISLATION ENFORCEMENT: - ICNF (Institute for Nature and Forest Conservation), APA (Portuguese Environment Agency), CCDR - Comissões de Coordenação e Desenvolvimento Regional (Regional Commissions for Coordination and Development), and GNR (National Republican Guard) through SEPNA (Nature and Environment Protection Services) are the main enforcement authorities performing inspections onsite. All suppliers must comply with the laws in force, which are supervised by the Tax Authority. BEST PRACTICES IMPLEMENTATION BY OPERATORS: BSL's control system for feedstock, which also includes regular follow-up of suppliers and whenever necessary, at scheduled intervals, inspections to suppliers' operations, are duly implemented. All used material is traceable to its origin through the harvest manifests and/or transport guides. BSL suppliers are checked to be in compliance with the applicable legislation.
Risk Rating justification	Currently there is sufficient information concerning HCV location in forests. No major gaps in knowledge about HCV exist and data about biodiversity is updated regularly. Information on location and geographical distribution of nature conservation areas, rare, threatened and endangered species and habitats is considered sufficient. Cartographic data is made available by state forest authorities as well as private initiatives. ICNF: geoCATALOGO (icnf.pt) HCV 6, related to the cultural values are identified and well surveyed on Portuguese forests. The National Strategy for the Conservation of Nature and Biodiversity 2030 (ENCNB 2030), approved in 2018, pursues a long-term vision based on three interdependent strategic axes: - Improve the conservation status of the Natural heritage, - Promote the recognition of value natural heritage, and - Promote the appropriation of natural values and biodiversity by society. HCV 6 – Cultural values: sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic, or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or Indigenous Peoples. - World Heritage (UNESCO) Sites identified as World Heritage by UNESCO. In Portugal there are 15 sites identified, of which only two are designated as outstanding natural landscapes ('Paisagem Cultural de Sintra', around 900

	ha, on the Portuguese mainland, and the 'Floresta Laurissilva na Madeira', on the island of Madeira, covering 15,000 ha). The Iberian Risk Assessment also identified rocky landscapes such as the Vale de Foz Côa [Foz Côa Valley], the Douro slopes, and the landscape of Pico Island, places that, analysed more closely, are not part of the forestry sector – see the results of the meeting of the working group for category 3 (5th July 2016). In legal terms, the sites classified as World Heritage by UNESCO have the same protection as sites classified as a National Monument. Currently, there are other sites proposed for Portugal under assessment by UNESCO but those are not here included. - Cultural heritage: in Portugal, there are specific governmental bodies to manage cultural heritage: the General-Directorate of Cultural Heritage for the Portuguese Mainland; the Regional Directorate of Culture of the North; the Regional Directorate of Culture of the Center; the Regional Directorate of Culture of the Alentejo; the Regional Directorate of Culture of the Algarve. Among others, these bodies are responsible for: managing the architectural and archaeological built heritage in urban and rural areas, including conservation works in monuments under our care; man-aging the national museums, World Heritage monuments and museum collections; studying, re-searching, and disseminating heritage-related information; conserving and restoring movable heritage assets as well as researching, disseminating results, and raising awareness about heritage protection issues. Any intervention in the territory affecting listed cultural heritage and its protection areas requires prior approval by the competent authorities mentioned above. Any intervention in the territory of a known archaeological site shall be subject to preventive archaeological work which allows it to be preserved by scientific record. - Classified groves: the NRA WG has also looked at national legislation that identifies and protects outstanding grove (arboreta). The main source of information within this attribute is the application report of the Habitats Directive (2007-2012) as well as the description list of every habitat identified in Annex 1 of Habitats Directive in Sectorial Plan of the Natura2000 network. Other cartographic information of HCVs is included on open GIS, such as WebGIS Portugal at http://epic-webgis-portugal.isa.ulisboa.pt/ Significant cultural features created intentionally by humans are identified and sufficient buffers are applied, since the criteria for identifying HCV 6 for Portugal are based on international or legal frameworks that already foresee the safeguards needed to protect/maintain the cultural values identified. In this indicator are considered all the relevant findings of the FSC® Controlled Wood National Risk Assessment from September 2018 and the data from voluntary forest certification schemes, namely FSC® and PEFC is also considered.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Portugal
Area	Mainland
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	Finding: Since the onset of the EUTR in 2013 entities classified as 'Operators' under the regulation have been required to register their activities on a Digital Platform managed by the Forest Authorities (ICNF). By April 2016 a total of 2762 Operators were registered in the country - of which only 34% had forest activities (forest producers, loggers and forest service providers, sawmills and timber traders). In addition to the register, Operators must have due diligence system in place for each wood/timber acquisition, which includes procedures for access to information, risk assessment and risk mitigation. Traders must maintain relevant information about suppliers and buyers of products as well as volumes traded. This information must be kept and be provided to competent authorities upon request. The Competent Authority in Portugal for ensuring implementation of the EUTR is Institute for Nature Conservation and Forests (ICNF). The enforcement authority is the National Republican Guard (GNR) which conducts enforcement according to ICNF procedures. Forest biomass feedstock definition on Portuguese legislation is included on legal framework created both for dedicated energetic generation plants and for residues purposes. In the first case definition forest biomass, consists of the biodegradable fraction products, waste and residues from biologic origin from the forest or other plantations. For residues purposes forest biomass is the vegetable matter from forestry and forestry waste, only including the material resulting from the improvement operations, including thinning and pruning, fuel management and harvesting of forest stands, as the branches, tree-tops, stumps, leaves, roots and 1 /32 BSL, Lda. – SBP-08-93_Supply Base Report, Second Surveillance audit - 2025 bark. No permit is required for logging activities, including normal commercial silvicultural harvesting, the final cut and other. In fact, a legal demanding is designed for cuttings for properties with areas below the size of obligatory Forest Management Plan but it was not defined the details and so it is not in place (article 7th of Law n.º 33/96, at 17/08). A harvesting

	written notice (Manifesto) is obligatory (for timber and cork), and shall be submitted to forest authorities (ICNF) before felling/extraction operation. Approval documentation is required relating to specific operations over cork (Quercus suber) and Holm oak (Quercus rotundifolia), including cutting and pruning, Holly (Ilex aquifolium) cutting, and also premature cutting of Eucalyptus. and Pinus pinaster or riparian area cutting. In all areas it is obligatory to have an approved Environment Impact Assessment if afforestation or reforestation is taking place with fast-growing plantation species covering over 350 ha or cutting and conversion to non-forest uses in an area greater than 50 ha. A National Action Plan for Control of Pine Wilt Disease (NMP) Bursaphelenchus xylophilus and its vector insect Monochamus galloprovincialis is in place. This mostly focuses on Pinus pinaster (23% of all forest areas) but applies to all other host conifers: Abies spp., Cedrus spp., Larix spp., Picea spp., Pinus spp, Tsuga spp., Pseudotsuga spp.: with these species covering 8% of forests. Regarding the traceability of feedstock back to the harvest area, forest operators are obliged to submit the felling manifest (MCA -Manifesto de Corte de Árvores) for all species and, specifically for coniferous also the phytosanitary felling manifest, which is verified regularly by SEPNA and ASAE. The MCA is in actively in force since 2021 and is verified mainly by GNR. 97% of forest land in Portugal is private (including land owned by individuals, communities and corporations). This proportion means that most part of protected and classified areas are also private lands. Forest land tenure is based on one document (Description of the Land Registry) but several documents are used on the ground level as transitory or incomplete evidence, as the Description on the Land Registry is not updated for all lands. There are, however, regions (c. 55% of the territory) where there is geometric cadastral data survey of rural lands (Cadastro Geométrico da Propriedade Rústica) and there is consistency between spatial and numeric information held by tax offices (matriz e secção da Caderneta Predial Rústica da repartição das Finanças). In regions where there is no rural geometric cadastre (c. 45% of the territory), the land tenure documents are based on descriptions of boundaries and communications with neighbours. In Portugal payments for harvest rights and timber are not applicable, including duties, relevant royalties and taxes related to timber harvesting such as stumpage fees and other volume-based fees. Only taxes related to timber harvesting are 2 /32 BSL, Lda. – SBP-08-93_Supply Base Report, Second Surveillance audit - 2025 applicable to all economic activities such as value added taxes (VAT) and income taxes (IRS and IRC). VAT (IVA) taxes: A normal tax rate of 23% VAT is applied to sale of wood. In special cases, a VAT reduction to 6% or VAT exemption can be applied to the owner of 'standing wood' or 'standing stock sales' or if the owner is a farmer or a forester. Invoices must be issued by the seller, but self-invoicing by the buyer may occur in exceptional circumstances if some conditions are met (previous agreement, data conformity, etc). As no specific evidence of irregularity has been identified in relation to payment of VAT, this

	requirement is considered as Low risk. The payment of VAT is a simple requirement that is easy to verify and legally undertake by both entities (seller and buyer). The exceptional regimes of reduced taxes or exemption are in place to include the cases of forest owners with specific profiles (farmers or foresters). Income taxes (IRS and IRC): Income taxes are applied according to individual or collective fiscal laws. It was not found any specific evidence of irregularities about income taxes related to harvest companies. Fiscal Authorities are Autoridade Tributária, which makes common inspections on roads with GNR-Guarda Nacional Republicana. Portugal and the portuguese forest sector are not associated with violent armed conflict, including that which threatens national or regional security and/or linked to military control. The country is not covered by a UN security ban on exporting timber or any other international ban on timber export, also there are not individuals or entities involved in the forest sector that are facing UN sanctions. Portugal is well positioned at all international reports and is not listed in alarming reports or indexes, such as: - Committee to Protect Journalists Impunity Index; - Human Rights Watch; - Global Witness; - Chattham House; - Amnesty International. There are no indigenous or traditional people in Portugal who could claim traditional rights to lands, forests and other resources, based on long established custom or traditional occupation and use. Instead, there are rights to pass in public roads and ways. In Portugal getting in forest lands is not considered an invasion even on private 3 /32 BSL, Lda. – SBP-08-93_Supply Base Report, Second Surveillance audit - 2025 properties, and there is common use of wild products by communities (mushrooms, asparagus, snails, besides fishing on public waters). Labour rights are respected including rights as specified in ILO. Fundamental Principles and Rights at work: Portugal has ratified all 8 Fundamental ILO Conventions. Means of verification: - Operator registry and previous notification in all cases of harvesting (MCA); - Operator registry and previous notification in cases of all conifers because of Nematode Pine Plan -NMP; - EUTR Operator Registry: - Information about the wood/timber products which shall include: type, quantity, the supplier, origin country and place; - Valid invoice/receipts; - Valid declaration of taxes non-debt; - IES Annual Declaration; - Proof of Annual declaration IRS/IRC; - Taxes Single Report; - Obligatory insurance document; - Valid declaration of social security non-debt; - BSL's procedure on checking legality and origin of the feedstock; - Description on the Land Registry (Descrição na Conservatória do Registo Predial); - Content certificate matrix article of tax office (Certidão de teor do artigo de Matriz da repartição de finanças) and land notebook (Caderneta

	predial); - Notarial deed (Escritura notarial); - Forest Renting/leasing contract (Contrato de Arrendamento Florestal); - For Collective or Comercial entities the commercial register (Certidão Permanente) to prove the specific responsibilities of owners/ managers/ presidents; - Purchase documents. Evidence reviewed: - Constitution of the Portuguese Republic (Constituição da República Portuguesa): Decree of April 10, 1976; last updated by Law nº 1/2005, 12/08. - Geometric cadastre of rustic property (CGPR): https://snic.dgterritorio.gov.pt/cartaCadastral. - Cutting Trees Manifest: D.L. nº 31/2020, 30/06. - Pine wood Nematode (NMP) phytosanitary protection measures: D.L. nº 95/2011, 08/08; last updated by D.L. nº 9/2021, 29/01. - Basic Law of Forest Policy: D.L. nº 33/96, 17/08; last updated by D.L. nº254/2009, 24/09. - Prohibition of premature cutting of forest stands: D.L. nº 173/88, 17/05; last updated by D.L. nº 254/2009, 24/09. - Timber Operator Registry (EUTR): D.L. nº 76/2013, 05/06. - (UE) Regulation n.º 995/2010 artºs 4º, 5º, 6º. - VAT Code CIVA: D.L. n.º 102/2008, 20/06 artº2º 1-a); artº9º 32) List I nº4. - Individual Income Code to Individuals: D.L. nº 442-A/88 artº4º nº3, nº4; updated by Law nº67/2015, 06/07. Preâmbulo nº9, artº3 nº1a);nº4; artº4º nº1, nº3 nº4 artº34º. - Commercial Income Code to companies: D.L. nº 442-B/88; updated by Law n.º 2/2014, 16/12, Law nº3/2014, 16/12 and Law nº4/2014, 16/12 artº1º, artº2º, artº 3º, artº18º-nº7; artº20º nº1 g) artº23º nº2 k). - Transparency International's Corruption Perception Index: https://www.transparency.org/en/cpi/2022 - Worldwide Governance Indicators Report at The World Bank: https://www.govindicators.org/interactive-data-access - ILO Conventions ratified by Portugal: https://www.ilo.org/dyn/normlex/en/fp=NORMLEXPUB:11110:0::NO::P11110_CO Risk designation: Low risk: sourcing areas with CGPR (cadastre), located in the south and partially in the center of mainland Portugal. Specified risk: areas with no CGPR (cadastre), mainly concentrated in the north of mainland Portugal on which plot boundaries may not be clearly available to check. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Investigations by means of legal document research which may be extended to interviews to local stakeholders (owners of neighbouring

	wood lands) and local authorities, whenever: • Cadastral data is unavailable; • Land impounded by the government; • There are complaints about the land owner, or the harvest operation. - A site visit is made by the logger before the felling. An interview with the land owner or his representative clarifies: • Identification of the owner; • Proof of land ownership; • Ground boundaries of the land ownership; • Any specific issues regarding the land rights. - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures to conduct field Inspections to verify the aspects related with supplier, operation and sourcing area legal situation; - Disqualify material whose legal situation by any means cannot be confirmed; - Monitoring plan.
(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	Finding: In Portugal hasn't been a legal obligation to regenerate the harvested forest areas. Nevertheless, public and private entities have mandatory forestry management plans which include an evaluation document for timber and non-timber products and, if covered by classified areas, a program for biodiversity management. Such plans shall respect the Regional Forest Management Plans (PROF), which establish specific rules of intervention, use and exploitation of the forest areas. PROF were designed to guarantee a regular, continuous supply and the sustained production of products and services (from forests) for the present generations, without affecting the ability of future generations of the supply of the same products and services, and safeguarding the objectives set out in the respective Forest Strategies. We may then infer that the regeneration of harvested areas is here considered. The execution of the Forest Management Plans is responsibility of ICNF for public area and may be delegated for mixed properties, and is the responsibility of private individuals or forestry producers for private areas. The definition of "forests" in the Portuguese legislation includes natural forest, plantations, managed forest and non managed forest. Definition of "plantations" is similar to FSC, PEFC or SBP certification systems. The term “conversion” is used in Portuguese forestry legislation when a forest is transformed to a forest plantation. Protection laws focuses much more on particular species, rather than the intensity grade of silvicultural system used. Therefore specific legislation prohibiting conversion of

	forest (natural or planted) to plantations or other land uses does not exist in the forest legal framework, except in cases of protected sites and species, or after forest fires. For example, conversion from forest land to other uses (below 50ha) or to fast growth plantation (below 350 ha) is legal if it occurs in a contained (discontinuous) area. Above those areas conversion requires an approved Environment Impact Assessment. Conversion from forests to plantations has been even granted with some European Union subsidies over the time. Data from the last forest inventory, INF6, show a conversion from 1995 to 2010 of 247.000 ha of forest use to Plantations, Agriculture, Urban and Shrubs, meaning an annual net decreasing of 16.440 ha (0,7 %/year). A report from the forest authority, ICNF, shows that a total of 4.304 ha of land with various species was legally converted to eucalyptus plantation between 17/10/2013 and 25/01/2016 (excluding areas below 0,5ha). In conclusion, it is clear that two types of conversion occur in Portugal: a) Legal type, which covers the majority of areas, including conversion to fast growth forest plantation or other plantations, agriculture, urbanization and dams. b) Illegal type, where conversion data is more complex and difficult to report. These cases are often reported in the media and NGO communications. Considering the absence of complete legislative requirements regulating converted areas after 2008, there is the risk that feedstock can be sourced from forests being converted to production plantation forest or non-forest lands. Means of verification: - Regional Best Management Practices - Forestry Management Plan - Supply contracts - Assessment of potential impacts at operational level and measures to minimize impacts - Monitoring results - Regional, publicly available data from a credible third party - The existence of a strong legal framework in the region - Expert consultation - Felling Sanitary Manifest [NMP Manifest]. Evidence reviewed: - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - National Ecological Reserve/Reserva Ecológica Nacional: https://cnt.dgterritorio.gov.pt/ren-pagina - Forest regime: https://icnf.pt/florestas/regimeflorestal - Afforestation and reforestation actions: https://www.icnf.pt/florestas/arborizacoes - Tree protection: https://icnf.pt/florestas/protecaodearvoredo - Good Forest Practices: https://icnf.pt/florestas - Regional Forest Management Plans -PROF: https://icnf.pt/florestas/prof - Technical standards for Specific Forest Intervention -PEIF: https://www.icnf.pt/florestas/peif - Forest Management Plans -PGF:

	https://icnf.pt/florestas/pgf - Forest Intervention Zones -ZIF: https://icnf.pt/florestas/zif - Forest phytosanitary: https://icnf.pt/florestas/fitossanidade Legislation: - Basic Law of Forest Policy: D.L. nº 33/96, 17/08; last updated by D.L. nº 254/2009, 24/09. - Estratégia Nacional para as Florestas (ENF): Resolução do Conselho de Ministros nº 114/2006, 15/09, last updated by Resolução do Conselho de Ministros nº 6 B/2015, 04/02. - Conversion from natural Quercus suber and Quercus rotundifolia to other land uses: D.L. nº 169/2001, 25/05 Artº 2º; updated by DL155/2004, 30/06. - Conversion on Protected and Classified areas: D.L. nº 142/2008, 24/07 Artº 43º - Conversion from natural Ilex aquifolium: D.L. nº 423/89, 04/12 Artº 1º. Risk designation: Low risk: areas where forest management plan exists and/or FSC or PEFC certified areas. Specified risk: in areas where no forest management plan is available: no PROF, PGF ZIF, PUB, SNAC, as well as no FSC or PEFC certification. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Analysis of owner's information regarding the future area's cover and use; - Procedures for conduct field Inspections; - Suppliers qualification; - Monitoring plan; - Disqualify material which legal situation of harvesting cannot be confirmed. - Disqualify material harvested from forest areas not regenerated nor planned to be regenerated.
(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	Level B management system at the level of the forest sourcing area: Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included)

	and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of "wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to

	the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno-Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That's why its conservation state is considered by ICNF as inadequate/unfavourable from 2008 to 2013. Information regarding wetlands in Portugal states they are threatened ecosystems even when they are protected. Portugal has 1,8% of its territory occupied by wetlands, 79% of which is protected by the Ramsar Convention, covering this protection figure of 31 sites (about 132.487 ha). 82% of habitats related to wetlands are degraded. EPIC WebGis Portugal provides geographical information about wetlands. In the revised information one risk is associated to forestry: cutting of riparian vegetation. Considering peatlands in Portugal, there is a high concentration of these ecosystems in the Northwest mountains (e.g., the Peneda-Gerês National Park) and in the Serra da Estrela. Nevertheless, peatlands are also found in lowlands in littoral, sublittoral, and rear settings, across the Portuguese Centro region coasts, the Tagus-Sado lower basin, and Southwest Alentejo and Vicentine Coast. In the southwestern áreas of Portugal, a lesser number of peatlands are found. Grasslands, typically formed by permanent pasture and spontaneous herbaceous vegetation, have a key level of importance, covering approximately 22% of mainland Portugal, showing an increasing trend in the last decades. Conservation and management of heathlands and shrubs are implemented through EU action plans already in place for several heathland habitats, including European dry heaths. LIFE+ Project "Conservation of Heathlands on the South-West Coast of Portugal", whose acronym is LIFE Charcos, coordinated by the League for the Protection of Nature (LPN), aims to conserve a priority habitat, the Mediterranean Heathlands (priority habitat 3170* of the Habitats Directive).

	Means of verification: - FSC or PEFC Forest management certificate public reports. - Forest Management plans as PGF, PUB, PEIF. - Regional Forest Plans -PROF. - EPIC WebGis Portugal. - Forest Best Management Practices. - Forest Operating Procedures. - Records of BSL's field inspections. - Monitoring records. - Interviews. - Publicly available information on the protection of the values identified. - Regional, publicly available data from credible third parties. Evidence reviewed: - Convention on biological diversity: https://www.cbd.int/convention/ - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - APA -Agência Portuguesa de Ambiente (Environment Portuguese Agency: https://apambiente.pt/index.php - National Ecological Reserve/Reserva Ecológica Nacional: https://cnt.dgterritorio.gov.pt/ren-pagina - Rede Natura 2000: https://www.icnf.pt/conservacao/redenatura2000 - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - Good Forest Practices: https://icnf.pt/florestas Legislation: - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013, 31/10. - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Suppliers qualification; - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Disqualify material whose legal situation of harvesting cannot be

	confirmed. - Best Forestry practices training /information on a regular basis. - Monitoring plan.
(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	Finding: Soil quality in Portugal has not a positive evolution since historic times, as the major part of Mediterranean region. Following FAO. At national level, following Desertification Convention 5.1 Desertification Susceptibility: for Portugal can be concluded that in the last half century, the area of susceptibility to desertification clearly expanded in the mainland territory particularly in the period 1970-2000, and then for the 1980-2010 series, and is even more relevant as expansion for the 20002010 series, with annual droughts particularly severe. It is known, therefore, that aridity, then susceptibility to desertification, affected, in the last three decades (1980-2010), 58% of the territory of the Continent, when in the series of 1960-1990 this affectation was of 36%, being included in this context mainly the areas of the South and the Interior Center and North. In the climatic series of the last decade, about 63% of the mainland territory is classified as areas susceptible to desertification. FAO- Land Degradation Index — LDI, developed for mainland Portugal (2000-2010) states that the national territory has 32,6% degraded lands and 60,3% are included in the fair to good condition. Lands and soils that accumulate biomass over time are about 67,8% but static trends were observed in 30,8% of territory and 1,5% have a regression on land quality. Later on, Forest Services used aridity index to produce the susceptible map of desertification, indicating priority areas for EU forest grants for forestation projects. The results of this FAO study, among others, where used to create a National Program Against Desertification, which is adopted, among others by Regional Forest Plans, defining forest procedures for spaces for carbon sink and other for energetic use of biomass. The private and public Forest Management Plans should adopt these designations and procedures on their implemented management practices and procedures. Specifically on forest soils it is recognized the problem of nutrient and carbon exportation due to harvesting and residues removal in a significant part of the country which is affected by erosion and desertification problems. Although there is a broad consensus over soils fragility in much of the country, policies that

	contribute decisively to the conservation and improvement of soil quality in Portugal have not been implemented on the last decades. These implemented forest policies have not prevented the installation and exploitation of commercial timber forest stands including intensive softwood and hardwood plantations in sensitive soils with erosion risks, contributing to expand the susceptible areas to desertification. The legal and regulatory framework includes restrictions and safeguards for soil use and mobilization operations with particular emphasis on sensitive, steep and nearwater areas (called the National Ecological Reserve - REN). However, as shown by above cited studies and data, reality at ground level does not reflect the application of these restrictions. Forest residues removal from the field is regulated in Portugal so loggers and owners have some legal obligations, related with both fire and phytosanitary policies. These obligations depend on tree species, areas, seasons and regions. Process of forest residue treatment is commonly included on Best Practices but also on wood supply contracts, and forest land leasing's. Stumps are kept in the soil as stumps removal is not considered within the Forestry best practices for BSL, and therefore not used. There is no considered primary forest in Portugal. Old growth forests are included in protecetd areas where specific legislation and rules apply. Biodiversity is included on fundamental environmental law on its article 10th (Law 19/2014 14/04) and is fully covered by biodiversity and nature conservation legal framework. In Continental Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha meaning 20.47% of the territory. From the Convention on Biological Diversity: 'Portugal's National Biodiversity Strategic Action Plan NBSAP was based on the following ten guiding principles: an overall higher level of protection; the sustainable use of biological resources; prevention; precaution; recuperation; responsibility; integration; participation; international cooperation and decentralization. The NBSAP then lists 10 fundamental strategies that form the basis of their action plan, which include: to promote scientific research and knowledge of local patrimony; to enhance the National Protected Areas Network; to promote the valorisation of the protected areas, and ensure the conservation of all social, cultural and natural components; ensure conservation and valuation of areas within the Natura 2000 Network; implement, across the entire national territory, actions specific to the conservation and management of species and habitats of particular interest; integrate conservation and sustainable use principles into national and regional policies and laws; reinforce cooperation between all levels of administration; promote education and formation in conservation fields; ensure public education, awareness and sensitization; and strengthen international cooperation.(...)'. About 3,600 species of plants occur in Portugal. There are 69 taxa of terrestrial mammals, a total of 313 bird species, of which around 35% are threatened in some ways, and 17 amphibian and 34 reptile species that occur 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. Means of verification: - BSL's desk assessment and evaluation of the risks and possible impacts, including environmental, of harvesting operations. Manifests (MCA and NMP); - Erosion, desertification programs and maps (REN); - Approved EIA (Environmental Impact Assessment), when applicable; - Approved Forest Management Plan, when applicable; - Records of oil and hazardous chemicals deliveries; - Records of BSL's field inspections; - Monitoring records; - Regional Forest Plan; - Best Management Practices; - Level of enforcement; - Regional, publicly available data from a credible third party. Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency): https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - National Ecological Reserve/Reserva Ecológica Nacional: https://cnt.dgterritorio.gov.pt/ren-pagina - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest systems under Mediterranean conditions. Trends and future. Legislation: - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 artº20ºnº1 e) - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 artº 1º nº3 b) Anexo II. - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11 artº 1º, nº3 b) and nº4. - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. Risk designation:

	- Low risk on very very small size forest properties as small scale also reduces the threats and risks involved with soil operations, areas with forest management plans in place, areas with no classified habitats identified. - Specified risk on areas with vulnerable soils, areas without Forest Management Plan, and areas with identified classified habitats. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Procedures for conduct field Inspections; - Supplier's declaration /agreement; - Disqualify material coming from no-go areas, areas where negative impacts on soil quality and biodiversity have occurred; - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan.
(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	Level B management system at the level of the forest sourcing area: Finding: Statistical information on National Forest Inventory is fully available from IFN6 (2015). IFN6 (2015) for main species used in biomass production show that: Forest areas (forest, bush and unproductive land) occupy 6.2 million hectares (69.4%) of the national territory. The forest, which includes wooded and temporarily deforested land (cut, burned and regenerating surfaces), is the main use of national soil (36%). The downward trend in the forest area, which has been observed since 1995, was reversed in 2015, with the inventory registering an increase of 60 thousand ha (1.9%) compared to 2010 (date of the last assessment). • Eucalyptus plantations are larger portuguese forests. Eucalyptus trees occupy 845 000 ha, about 26% of the continental forest and have shown

	a systematic increase over the past 50 years. • Pinus pinaster forests are the second forest formation, with an area close to 1 million hectares, with forest ecosystems having the greatest reduction in the occupied area. The decrease in area is due that maritime pine forests are very affected by fires and pests (the nematode being the most significant), which surpasses the significant increase in the pine tree pine area (20.7 thousand ha; 12% between IFN5 and IFN6). However, in the period between 2010 and 2015, the maritime pine area experienced a very significant slowdown compared to the sharp downward trend seen since 1995 (IFN4), which reveals the extraordinary resilience of these pine forests to disturbances. For Eucalyptus the average annual growth is of 4,375,000 m3/year, based on 2005 inventory data. Currently the value will be significantly higher. Eucalyptus wood from Portugal consumption in 2014 was 5,400,000 m3 (CELPA data). Eucalyptus is a fast growing specie, over 12 years, with one and only cut on the period: final clear cut. So harvesting does not compromise long-term production of the forest. For Pinus pinaster the average annual growth is of 3,650,000 m3/year, based on 2005 inventory data. Currently the value will be lower. Pinus pinaster wood from Portugal harvested in 2014 was 2,247,000 m3 (Centro Pinus data). The maintenance of wood volumes between the last two inventories reveal that in this period forest production, in global terms, can be considered as sustainable since the cut of wood and losses due to fires or pests were in balance with the growth of Forest. However, the volume of eucalyptus growing wood remains constant since IFN5, 43 Mm3, despite the increase in the area of around 59 thousand ha,. On this analysis is also relevant to take into account that: - Pinus Wilt Disease/Nemátodo-da-madeira-do-pinheiro has significantly affected Pinus pinaster. - Fires continue to be a relevant problem in Portugal. - Data from Centro Pinus states that pine wood consumption for the timber industry in 2022 was 3,98 Mm3, less 3,6% face to the previous year. 27% of pine wood used by Centro Pinus associated companies was imported in 2021. Percentage of imported pine wood used in 2006 was 3%. Therefore, lack of pine wood from Portugal is being covered with imports, mainly from Spain. - Data from Biond (former CELPA) states that in 2021 the wood consumption by the pulp industry increased 3,3% face to 2020, arising from an increase of 3,8% of eucalyptus wood and from a decrease of 3,0% of maritime-pine. Eucalyptus consumption of pulp and paper industry in 2021 was 8.068 Mm3, in 2018 7.902 Mm3, in 2015 7.579 Mm3, in 2012 7.046 Mm3. Maritime pine consumption of pulp and paper industry in 2021 was 611 Mm3, in 2018 632 Mm3, in 2015 665 Mm3, in 2012 664 Mm3. From the overall wood consumption of the pulp and paper industry in 2021, 33% was imported. Means of verification: - Desk evaluation to sourcing areas: volume and growth data, yield calculations and operational practice indicate that biomass feedstock

	harvesting rates avoid significant negative impacts on forest productivity and long-term economic viability. - BSL's inspections to feedstock suppliers and to the harvesting operations, seeking among other aspects, the use of the best forestry practices. - Existing legislation. - Level of enforcement. Evidence reviewed: - Estratégia Nacional das Florestas: RCM n.º 6-B/2015 - Diário da República n.º 24/2015, 1º Suplemento, Série I de 2015-02-04; - IFN6 - Inventário Florestal Nacional 6 -Relatório final: ICNF portal https://icnf.pt/florestas/flestudosdocumentosestatisticasindicadores - Apresentação do Relatório Final do IFN5 - Inventário Florestal Nacional 5: ICNF portal https://icnf.pt/florestas/flestudosdocumentosestatisticasindicadores - Forest planning, management and intervention plans legislation: Decree-Law nº 11/2019, 21/01, last version of Decree-Law nº 16/2009, 14/01; - Normas Técnicas de Elaboração dos Planos de Gestão Florestal: ICNF portal https://icnf.pt/florestas/pgf/pgfnormativo - Boletim Estatístico 2021 - Biond Forest fibers from Portugal: https://www.biond.pt/publicacoes/ - A Fileira do Pinho em 2022 - Indicadores da fileira do pinho: https://www.centropinus.org/editions/category/pinuspress Risk designation: - Low risk for areas where forest maintenance of production can be ensured. - Specified risk for all the other areas of the sourcing area where forest maintenance of production is not ensured. Sourcing area for which compliance needs to be demonstrated: Areas where forest maintenance of production is not ensured, included in the sourcing area: mainland of Portugal. Mitigation measures: - Feedstock suppliers are trained on Best Forestry Operations and Health and Safety at work. The owner of harvesting company demands from its workers to have specific training to work on forest. - Use of best forestry practises. - Monitoring plan. - Analysis of sourcing area information regarding production capacity. - Consultation of sources of information regarding production capacity. - Procedures for conduct field Inspections. - Disqualify material coming from areas where forest maintenance of production is not ensured.
(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	Level B management system at the level of the forest sourcing area: Namely, this indicator addresses to biomass fuel that shall not be made from raw material obtained from: 1. the primary forest (there is no clearly visible indication of human activity) and old-growth forest (signs of former human activities may be visible) (nogo area). 2. highly biodiverse forests unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 2. natural highly biodiverse grassland or non-natural highly biodiverse grassland unless evidence is provided that the harvesting of the raw material is necessary to preserve its status a non-natural highly biodiverse grassland (no-go area for natural). 3. heathland (no-go area). 4. land that had the status of wetlands in 2008 and no longer has that status. 6. peatland unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included) and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest

	management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of "wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno- Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That’s why its conservation state is considered by ICNF as

	inadequate/unfavourable from 2008 to 2013. Information regarding wetlands in Portugal states they are threatened ecosystems even when they are protected. Portugal has 1,8% of its territory occupied by wetlands, 79% of which is protected by the Ramsar Convention, covering this protection figure of 31 sites (about 132.487 ha). 82% of habitats related to wetlands are degraded. EPIC WebGis Portugal provides geographical information about wetlands. In the revised information one risk is associated to forestry: cutting of riparian vegetation. Considering peatlands in Portugal, there is a high concentration of these ecosystems in the Northwest mountains (e.g., the Peneda-Gerês National Park) and in the Serra da Estrela. Nevertheless, peatlands are also found in lowlands in littoral, sublittoral, and rear settings, across the Portuguese Centro region coasts, the Tagus-Sado lower basin, and Southwest Alentejo and Vicentine Coast. In the southwestern áreas of Portugal, a lesser number of peatlands are found. Grasslands, typically formed by permanent pasture and spontaneous herbaceous vegetation, have a key level of importance, covering approximately 22% of mainland Portugal, showing an increasing trend in the last decades. Conservation and management of heathlands and shrubs are implemented through EU action plans already in place for several heathland habitats, including European dry heaths. LIFE+ Project "Conservation of Heathlands on the South-West Coast of Portugal", whose acronym is LIFE Charcos, coordinated by the League for the Protection of Nature (LPN), aims to conserve a priority habitat, the Mediterranean Heathlands (priority habitat 3170* of the Habitats Directive). Soil quality in Portugal has not a positive evolution since historic times, as the major part of Mediterranean region. Following FAO. At national level, following Desertification Convention 5.1 Desertification Susceptibility: for Portugal can be concluded that in the last half century, the area of susceptibility to desertification clearly expanded in the mainland territory particularly in the period 1970-2000, and then for the 1980-2010 series, and is even more relevant as expansion for the 2000- 2010 series, with annual droughts particularly severe. It is known, therefore, that aridity, then susceptibility to desertification, affected, in the last three decades (1980-2010), 58% of the territory of the Continent, when in the series of 1960-1990 this affectation was of 36%, being included in this context mainly the areas of the South and the Interior Center and North. In the climatic series of the last decade, about 63% of the mainland territory is classified as areas susceptible to desertification. FAO- Land Degradation Index — LDI, developed for mainland Portugal (2000-2010) states that the national territory has 32,6% degraded lands and 60,3% are included in the fair to good condition. Lands and soils that accumulate biomass over time are about 67,8% but static trends were observed in 30,8% of territory and 1,5% have a regression on land quality. Later on, Forest Services used aridity index to produce the susceptible map of desertification, indicating priority areas for EU forest grants for forestation projects. The results of this FAO study, among others, where used to create a National Program Against Desertification, which is

	adopted, among others by Regional Forest Plans, defining forest procedures for spaces for carbon sink and other for energetic use of biomass. The private and public Forest Management Plans should adopt these designations and procedures on their implemented management practices and procedures. Specifically on forest soils it is recognized the problem of nutrient and carbon exportation due to harvesting and residues removal in a significant part of the country which is affected by erosion and desertification problems. Although there is a broad consensus over soils fragility in much of the country, policies that contribute decisively to the conservation and improvement of soil quality in Portugal have not been implemented on the last decades. These implemented forest policies have not prevented the installation and exploitation of commercial timber forest stands including intensive softwood and hardwood plantations in sensitive soils with erosion risks, contributing to expand the susceptible areas to desertification. The legal and regulatory framework includes restrictions and safeguards for soil use and mobilization operations with particular emphasis on sensitive, steep and nearwater areas (called the National Ecological Reserve - REN). However, as shown by above cited studies and data, reality at ground level does not reflect the application of these restrictions. Forest residues removal from the field is regulated in Portugal so loggers and owners have some legal obligations, related with both fire and phytosanitary policies. These obligations depend on tree species, areas, seasons and regions. Process of forest residue treatment is commonly included on Best Practices but also on wood supply contracts, and forest land leasing's. Stumps are kept in the soil as stumps removal is not considered within the Forestry best practices for BSL, and therefore not used. There is no considered primary forest in Portugal. Old growth forests are included in protecetd areas where specific legislation and rules apply. Biodiversity is included on fundamental environmental law on its article 10th (Law 19/2014 14/04) and is fully covered by biodiversity and nature conservation legal framework. In Continental Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha meaning 20.47% of the territory. From the Convention on Biological Diversity: ‘Portugal’s National Biodiversity Strategic Action Plan NBSAP was based on the following ten guiding principles: an overall higher level of protection; the sustainable use of biological resources; prevention; precaution; recuperation; responsibility; integration; participation; international cooperation and decentralization. The NBSAP then lists 10 fundamental strategies that form the basis of their action plan, which include: to promote scientific research and knowledge of local patrimony; to enhance the National Protected Areas Network; to promote the valorisation of the protected areas, and ensure the conservation of all social, cultural and natural components; ensure conservation and valuation of areas within the Natura 2000 Network; implement, across the entire national territory, actions specific to the conservation and management of species and habitats of particular interest; integrate conservation and sustainable use principles into national and regional

	policies and laws; reinforce cooperation between all levels of administration; promote education and formation in conservation fields; ensure public education, awareness and sensitization; and strengthen international cooperation.(...)'. About 3,600 species of plants occur in Portugal. There are 69 taxa of terrestrial mammals, a total of 313 bird species, of which around 35% are threatened in some ways, and 17 amphibian and 34 reptile species that occur 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. Means of verification: - BSL's desk assessment and evaluation of the risks and possible impacts, including environmental, of harvesting operations. Manifests (MCA and NMP); - Erosion, desertification programs and maps; - Approved EIA (Environmental Impact Assessment), when applicable; - Approved Forest Management Plan, when applicable; - Records of oil and hazardous chemicals deliveries; - Records of BSL's field inspections; - Monitoring records; - Regional Forest Plan; - Best Management Practices; - Level of enforcement; - Regional, publicly available data from a credible third party. Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency): https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest systems under Mediterranean conditions. Trends and future. Legislation: - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. - Rede Natura 2000: [https://www.icnf.pt/conservacao/redenatura2000](https://www.icnf.pt/con

	servacao/redenatura2000) - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland areas. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF, without Forest Management Plan, areas with identified classified habitats, wetlands, peatland, heathlands, grassland areas. No-go areas. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Suppliers qualification; - Supplier's declaration /agreement; - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan. - Disqualify material coming from whose legal situation of harvesting cannot be confirmed; no-go areas, areas where negative impacts on soil quality and biodiversity have occurred;
(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	Level B management system at the level of the forest sourcing area: Namely, this indicator addresses to biomass fuel that shall not be made from raw material obtained from: 1. the primary forest (there is no clearly visible indication of human activity) and old-growth forest (signs of former human activities may be visible) (nogo area). 2. highly biodiverse forests unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 2. natural highly biodiverse grassland or non-natural highly biodiverse grassland unless evidence is provided that the harvesting of the raw material is necessary to preserve its status a non-natural highly biodiverse grassland (no-go area for natural). 3. heathland (no-go area). 4. land that had the status of wetlands in 2008 and no longer has that status. 6. peatland unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included) and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well

	established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of "wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno- Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That's why its conservation state is considered by ICNF as inadequate/unfavourable from 2008 to 2013. Information regarding wetlands in Portugal states they are threatened ecosystems even when

	they are protected. Portugal has 1,8% of its territory occupied by wetlands, 79% of which is protected by the Ramsar Convention, covering this protection figure of 31 sites (about 132.487 ha). 82% of habitats related to wetlands are degraded. EPIC WebGis Portugal provides geographical information about wetlands. In the revised information one risk is associated to forestry: cutting of riparian vegetation. Considering peatlands in Portugal, there is a high concentration of these ecosystems in the Northwest mountains (e.g., the Peneda-Gerês National Park) and in the Serra da Estrela. Nevertheless, peatlands are also found in lowlands in littoral, sublittoral, and rear settings, across the Portuguese Centro region coasts, the Tagus-Sado lower basin, and Southwest Alentejo and Vicentine Coast. In the southwestern áreas of Portugal, a lesser number of peatlands are found. Grasslands, typically formed by permanent pasture and spontaneous herbaceous vegetation, have a key level of importance, covering approximately 22% of mainland Portugal, showing an increasing trend in the last decades. Conservation and management of heathlands and shrubs are implemented through EU action plans already in place for several heathland habitats, including European dry heaths. LIFE+ Project "Conservation of Heathlands on the South-West Coast of Portugal", whose acronym is LIFE Charcos, coordinated by the League for the Protection of Nature (LPN), aims to conserve a priority habitat, the Mediterranean Heathlands (priority habitat 3170* of the Habitats Directive). Soil quality in Portugal has not a positive evolution since historic times, as the major part of Mediterranean region. Following FAO. At national level, following Desertification Convention 5.1 Desertification Susceptibility: for Portugal can be concluded that in the last half century, the area of susceptibility to desertification clearly expanded in the mainland territory particularly in the period 1970-2000, and then for the 1980-2010 series, and is even more relevant as expansion for the 2000- 2010 series, with annual droughts particularly severe. It is known, therefore, that aridity, then susceptibility to desertification, affected, in the last three decades (1980-2010), 58% of the territory of the Continent, when in the series of 1960-1990 this affectation was of 36%, being included in this context mainly the areas of the South and the Interior Center and North. In the climatic series of the last decade, about 63% of the mainland territory is classified as areas susceptible to desertification. Means of verification: - BSL's desk assessment and evaluation of the risks and possible impacts, including environmental, of harvesting operations. Manifests (MCA and NMP); - Erosion, desertification programs and maps; - Approved EIA (Environmental Impact Assessment), when applicable; - Approved Forest Management Plan, when applicable; - Records of oil and hazardous chemicals deliveries; - Records of BSL's field inspections; - Monitoring records; - Regional Forest Plan; - Best Management Practices; - Level of enforcement; - Regional, publicly available data from a credible third party. Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency):

	https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest systems under Mediterranean conditions. Trends and future. Legislation: - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. - Rede Natura 2000: https://www.icnf.pt/conservacao/redenatura2000 - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland areas. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF, without Forest Management Plan, areas with identified classified habitats, wetlands, peatland, heathlands, grassland areas. No-go areas. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Suppliers qualification; - Supplier's declaration /agreement; - Confirmation of legal situation of qualified suppliers; -

	Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan. - Disqualify material coming from whose legal situation of harvesting cannot be confirmed; no-go areas, areas where negative impacts on soil quality and biodiversity have occurred;
(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	Level B management system at the level of the forest sourcing area: Namely, this indicator addresses to biomass fuel that shall not be made from raw material obtained from: 1. the primary forest (there is no clearly visible indication of human activity) and old-growth forest (signs of former human activities may be visible) (nogo area). 2. highly biodiverse forests unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 2. natural highly biodiverse grassland or non-natural highly biodiverse grassland unless evidence is provided that the harvesting of the raw material is necessary to preserve its status a non-natural highly biodiverse grassland (no-go area for natural). 3. heathland (no-go area). 4. land that had the status of wetlands in 2008 and no longer has that status. 6. peatland unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats

	to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included) and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of "wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno- Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for

	timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That's why its conservation state is considered by ICNF as inadequate/unfavourable from 2008 to 2013. Information regarding wetlands in Portugal states they are threatened ecosystems even when they are protected. Portugal has 1,8% of its territory occupied by wetlands, 79% of which is protected by the Ramsar Convention, covering this protection figure of 31 sites (about 132.487 ha). 82% of habitats related to wetlands are degraded. EPIC WebGis Portugal provides geographical information about wetlands. In the revised information one risk is associated to forestry: cutting of riparian vegetation. Considering peatlands in Portugal, there is a high concentration of these ecosystems in the Northwest mountains (e.g., the Peneda-Gerês National Park) and in the Serra da Estrela. Nevertheless, peatlands are also found in lowlands in littoral, sublittoral, and rear settings, across the Portuguese Centro region coasts, the Tagus-Sado lower basin, and Southwest Alentejo and Vicentine Coast. In the southwestern áreas of Portugal, a lesser number of peatlands are found. Grasslands, typically formed by permanent pasture and spontaneous herbaceous vegetation, have a key level of importance, covering approximately 22% of mainland Portugal, showing an increasing trend in the last decades. Conservation and management of heathlands and shrubs are implemented through EU action plans already in place for several heathland habitats, including European dry heaths. LIFE+ Project "Conservation of Heathlands on the South-West Coast of Portugal", whose acronym is LIFE Charcos, coordinated by the League for the Protection of Nature (LPN), aims to conserve a priority habitat, the Mediterranean Heathlands (priority habitat 3170* of the Habitats Directive). Soil quality in Portugal has not a positive evolution since historic times, as the major part of Mediterranean region. Following FAO. At national level, following Desertification Convention 5.1 Desertification Susceptibility: for Portugal can be concluded that in the last half century, the area of susceptibility to desertification clearly expanded in the mainland territory particularly in the period 1970-2000, and then for the 1980-2010 series, and is even more relevant as expansion for the 2000- 2010 series, with annual droughts particularly severe. It is known, therefore, that aridity, then susceptibility to desertification, affected, in the last three decades (1980-2010), 58% of the territory of the Continent, when in the series of 1960-1990 this affectation was of 36%, being included in this context mainly the areas of the South and the Interior Center and North. In the climatic series of the last decade, about 63% of the mainland territory is classified as areas susceptible to desertification. Means of verification: - BSL's desk assessment and evaluation of the risks and possible impacts, including environmental, of harvesting operations. Manifests (MCA and NMP); - Erosion, desertification programs and maps; - Approved EIA (Environmental Impact Assessment), when applicable; - Approved Forest Management Plan, when applicable; - Records of oil and hazardous chemicals deliveries; - Records of BSL's field inspections; - Monitoring records; - Regional Forest Plan; - Best Management Practices; - Level of enforcement; - Regional, publicly available data from a credible third party. Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency): https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal - Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a

	Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest systems under Mediterranean conditions. Trends and future. Legislation: - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. - Rede Natura 2000: https://www.icnf.pt/conservacao/redenatura2000 - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland areas. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF, without Forest Management Plan, areas with identified classified habitats, wetlands, peatland, heathlands, grassland areas. No-go areas. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Suppliers qualification; - Supplier's declaration /agreement; - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan. - Disqualify material coming from whose legal situation of harvesting cannot be confirmed; no-go areas, areas where negative impacts on soil quality and biodiversity have occurred;
(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	Level B management system at the level of the forest sourcing area: Namely, this indicator addresses to biomass fuel that shall not be made from raw material obtained from: 1. the primary forest (there is no clearly visible indication of human activity) and old-growth forest (signs of former human activities may be visible) (nogo area). 2. highly biodiverse forests unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 2. natural highly biodiverse grassland or non-natural highly biodiverse grassland unless evidence is provided that the harvesting of the raw material is necessary to preserve its status a non-natural highly biodiverse grassland (no-go area for natural). 3. heathland (no-go area). 4. land that had the status of wetlands in 2008 and no longer has that status. 6. peatland unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included) and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation

	also meets forest management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of "wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno- Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That's why its conservation state is considered by ICNF as

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	Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency): https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest systems under Mediterranean conditions. Trends and future. Legislation: - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. - Rede Natura 2000: https://www.icnf.pt/conservacao/redenatura2000 - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland areas. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF, without Forest Management Plan, areas with identified classified habitats, wetlands, peatland, heathlands, grassland areas. No-go areas. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal.

	Mitigation measures: - Suppliers qualification; - Supplier's declaration /agreement; - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan. - Disqualify material coming from whose legal situation of harvesting cannot be confirmed; no-go areas, areas where negative impacts on soil quality and biodiversity have occurred;
(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	Level B management system at the level of the forest sourcing area: Namely, this indicator addresses to biomass fuel that shall not be made from raw material obtained from: 1. the primary forest (there is no clearly visible indication of human activity) and old-growth forest (signs of former human activities may be visible) (nogo area). 2. highly biodiverse forests unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 2. natural highly biodiverse grassland or non-natural highly biodiverse grassland unless evidence is provided that the harvesting of the raw material is necessary to preserve its status a non-natural highly biodiverse grassland (no-go area for natural). 3. heathland (no-go area). 4. land that had the status of wetlands in 2008 and no longer has that status. 6. peatland unless evidence is provided that the cultivation and harvesting of that raw

	material does not involve drainage of previously undrained soil. Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included) and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of

	"wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno- Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That's why its conservation state is considered by ICNF as inadequate/unfavourable from 2008 to 2013. Information regarding wetlands in Portugal states they are threatened ecosystems even when they are protected. Portugal has 1,8% of its territory occupied by wetlands, 79% of which is protected by the Ramsar Convention, covering this protection figure of 31 sites (about 132.487 ha). 82% of habitats related to wetlands are degraded. EPIC WebGis Portugal provides geographical information about wetlands. In the revised information one risk is associated to forestry: cutting of riparian vegetation. Considering peatlands in Portugal, there is a high concentration of these ecosystems in the Northwest mountains (e.g., the Peneda-Gerês National Park) and in the Serra da Estrela. Nevertheless, peatlands are also found in lowlands in littoral, sublittoral, and rear settings, across the Portuguese Centro region coasts, the Tagus-Sado lower basin, and Southwest Alentejo and Vicentine Coast. In the southwestern áreas of Portugal, a lesser number of peatlands are found. Grasslands, typically formed by permanent pasture and spontaneous herbaceous vegetation, have a key level of importance, covering approximately 22% of mainland Portugal, showing an increasing trend in the last decades. Conservation and management of heathlands and shrubs are implemented through EU action plans already in place for several heathland habitats, including European dry heaths. LIFE+ Project "Conservation of Heathlands on the

	South-West Coast of Portugal", whose acronym is LIFE Charcos, coordinated by the League for the Protection of Nature (LPN), aims to conserve a priority habitat, the Mediterranean Heathlands (priority habitat 3170* of the Habitats Directive). Soil quality in Portugal has not a positive evolution since historic times, as the major part of Mediterranean region. Following FAO. At national level, following Desertification Convention 5.1 Desertification Susceptibility: for Portugal can be concluded that in the last half century, the area of susceptibility to desertification clearly expanded in the mainland territory particularly in the period 1970-2000, and then for the 1980-2010 series, and is even more relevant as expansion for the 2000- 2010 series, with annual droughts particularly severe. It is known, therefore, that aridity, then susceptibility to desertification, affected, in the last three decades (1980-2010), 58% of the territory of the Continent, when in the series of 1960-1990 this affectation was of 36%, being included in this context mainly the areas of the South and the Interior Center and North. In the climatic series of the last decade, about 63% of the mainland territory is classified as areas susceptible to desertification. Means of verification: - BSL's desk assessment and evaluation of the risks and possible impacts, including environmental, of harvesting operations. Manifests (MCA and NMP); - Erosion, desertification programs and maps; - Approved EIA (Environmental Impact Assessment), when applicable; - Approved Forest Management Plan, when applicable; - Records of oil and hazardous chemicals deliveries; - Records of BSL's field inspections; - Monitoring records; - Regional Forest Plan; - Best Management Practices; - Level of enforcement; - Regional, publicly available data from a credible third party. Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency): https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal -Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest

	systems under Mediterranean conditions. Trends and future. Legislation: - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. - Rede Natura 2000: https://www.icnf.pt/conservacao/redenatura2000 - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland areas. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF, without Forest Management Plan, areas with identified classified habitats, wetlands, peatland, heathlands, grassland areas. No-go areas. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Suppliers qualification; - Supplier's declaration /agreement; - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan. - Disqualify material coming from whose legal situation of harvesting cannot be confirmed; no-go areas, areas where negative impacts on soil quality and biodiversity have occurred;
(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	Level B management system at the level of the forest sourcing area: Namely, this indicator addresses to biomass fuel that shall not be made from raw material obtained from: 1. the primary forest (there is no clearly visible indication of human activity) and old-growth forest (signs of former human activities may be visible) (nogo area). 2. highly biodiverse forests unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 2. natural highly biodiverse grassland or non-natural highly biodiverse grassland unless evidence is provided that the harvesting of the raw material is necessary to preserve its status a non-natural highly biodiverse grassland (no-go area for natural). 3. heathland (no-go area). 4. land that had the status of wetlands in 2008 and no longer has that status. 6. peatland unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. Finding: In Portugal the protected areas and Natura 2000 sites covers 2.017.803 ha, meaning 20,47% of the territory. Different conservation attributes are concentrated mainly in Classified Areas by SNAC (Classified Areas) and the IBA's (Important Bird Areas). However, there are threats to conservation attributes resulting from forestry operations in Classified Areas and IBA's which are not included in the National Network of Protected Areas/RNAP (2/3 of the total area is not included) and its safeguards are not proportional to the magnitude of these threats: - there aren't Site Management Plans or a consistent program of dissemination of good practices on forest areas Natura 2000 classified involving the mentioned agents; - the areas are not identified on the ground or in their access; - there is not a close inspection regime implemented properly and consistently throughout the national territory; - In the case of forest areas included in the RNAP, there is further consolidation in the field over time, which provides more proportionate safeguards to the level of existing threats: - there are information boards in many of the surrounding access to protected areas; - there is a history of proximity to the population and those involved in forest management because they were stabilised long time ago and over time have provided personalized services for each protected area, related to its own management and "command and control" services included nature/forest body guards or watchmen. - there are more details in the information published about the effects of disturbances such as fires on habitats. The regulation implemented in Portugal on oak and holm trees and stands includes a comprehensive legislative framework with a legal action planning and project but also cuttings protection. This legislation also meets forest management measures themselves related to intensity of exploitation, such as the stripping and pruning. This regulation is relatively well established and disclosed have being assimilated by the various agents involved as owners, managers, and operators. Also, the planned forest management and the proper certification of sustainable forest management expanded in Portugal in recent years and is accounts for c. 236.000 hectares of certified forests of cork and holm oak species. Following several surveys on the fragilized state of cork and holm oak stands, there were also developed various processes to improve forest management practices, which were disclosed by the various entities involved. This

	includes a variety of contents and formats such codes of good cork forest practices but also pest and disease identification guides. Also, investment lines have been created supported by EU grants to assist owners and managers in pest monitoring of cork and holm oak stands (Operation 8.1.3 - Prevention of forest against biotic and abiotic agents) and for health recovery and restoration of forest stands of cork oak (Operation 8.1.4 - forest Restoration affected by biotic and abiotic agents or catastrophic events). The most current detailed results achieved by management and improvement actions on forest stands are not fully known, since the full values of the last national inventory (IFN6) are still missing, however it is known that the class of "wooded area with cork oak" had an increase of 6% from 1995 to 2010, and holm oak has decreased 3% in the same period. Priority habitats are protected by a legal framework, but their protection on the ground is not strong, except when they are located inside Protected areas. The threats caused by forest management activities on priority habitats are related to the destruction of the habitat itself by logging, applying in this case the habitats with timber species and also the impacts on understory habitats or surrounding areas. In the first case, where there are risks of logging of forest species which are themselves the priority habitats and are classified as for example 2270 dunes with Pinus pinea forests and / or Pinus pinaster, 91E0 alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno- Padion, Alnion incanae, Salicion albae), 2250 Coastal dunes with Juniperus spp. ,5230 Arborescent matorral with Laurus nobilis, 9560 Endemic Mediterranean forests with Juniperus spp., 9580 Mediterranean forests of Taxus baccata, among others. In the second group are found many understory habitats. As an example, the priority habitat 2270 is briefly characterized by sand dunes Mediterranean pine forests, occurs in a stripe within the sea 15Km and the Tagus and Sado and is dominated by: -Pinus pinaster that have not been subject, in the past 20 years, to operations in understory and may be mature plantings (> 80 years) or regeneration of pine forests (> 30 years). -Pinus pinea in dune systems in the south, with evolved matorral. Since both species are explored for timber (the stone pine is also explored for pine cone) and the maritime pine is one of the woody species most exploited in Portugal, this habitat is subject to threats of exploitation as cutting and thinning but also all understory operations. That's why its conservation state is considered by ICNF as inadequate/unfavourable from 2008 to 2013. Information regarding wetlands in Portugal states they are threatened ecosystems even when they are protected. Portugal has 1,8% of its territory occupied by wetlands, 79% of which is protected by the Ramsar Convention, covering this protection figure of 31 sites (about 132.487 ha). 82% of habitats related to wetlands are degraded. EPIC WebGis Portugal provides geographical information about wetlands. In the revised information one risk is associated to forestry: cutting of riparian vegetation. Considering peatlands in Portugal, there is a high concentration of these ecosystems in the Northwest mountains (e.g., the Peneda-Gerês National Park) and in the Serra da Estrela. Nevertheless, peatlands are also found in lowlands in littoral, sublittoral, and rear settings, across the Portuguese Centro region coasts, the Tagus-Sado lower basin, and Southwest Alentejo and Vicentine Coast. In the southwestern áreas of Portugal, a lesser number of peatlands are found. Grasslands, typically formed by permanent pasture and spontaneous herbaceous vegetation, have a key level of importance, covering approximately 22% of mainland Portugal, showing an increasing trend in the last decades. Conservation and management of heathlands and shrubs are implemented through EU action plans already in place for several heathland habitats, including European dry heaths. LIFE+ Project "Conservation of Heathlands on the South-West Coast of Portugal", whose acronym is LIFE Charcos, coordinated by the League for the Protection of Nature (LPN), aims to conserve a priority habitat, the Mediterranean Heathlands (priority habitat 3170* of the Habitats Directive). Soil quality in Portugal has not a positive evolution since historic times, as the major part of Mediterranean region. Following FAO. At national level, following Desertification Convention 5.1 Desertification

	Susceptibility: for Portugal can be concluded that in the last half century, the area of susceptibility to desertification clearly expanded in the mainland territory particularly in the period 1970-2000, and then for the 1980-2010 series, and is even more relevant as expansion for the 2000- 2010 series, with annual droughts particularly severe. It is known, therefore, that aridity, then susceptibility to desertification, affected, in the last three decades (1980-2010), 58% of the territory of the Continent, when in the series of 1960-1990 this affectation was of 36%, being included in this context mainly the areas of the South and the Interior Center and North. In the climatic series of the last decade, about 63% of the mainland territory is classified as areas susceptible to desertification. Means of verification: - BSL's desk assessment and evaluation of the risks and possible impacts, including environmental, of harvesting operations. Manifests (MCA and NMP); - Erosion, desertification programs and maps; - Approved EIA (Environmental Impact Assessment), when applicable; - Approved Forest Management Plan, when applicable; - Records of oil and hazardous chemicals deliveries; - Records of BSL's field inspections; - Monitoring records; - Regional Forest Plan; - Best Management Practices; - Level of enforcement; - Regional, publicly available data from a credible third party. Evidence reviewed: Government sources: - APA-Agência Portuguesa de Ambiente (Environment Portuguese Agency): https://apambiente.pt/index.php - PANCD - Programa de Ação Nacional de Combate à Desertificação: http://desertificacao.pt/ - Good Forest Practices: https://icnf.pt/florestas - EPIC WebGis Portugal - Ecological Planning, Investigation and Cartography: https://epic-webgis-portugal.isa.ulisboa.pt - Convention on biological diversity: https://www.cbd.int/convention/ Non-Government sources: - Quercus - Associação Nacional de Conservação da Natureza: https://www.quercus.pt/ - LPN-Liga para a Protecção da Natureza: https://www.lpn.pt - GEOTA - Grupo de Estudos de Ordenamento do Território e Ambiente: https://www.geota.pt/ - Greenpeace International at https://www.greenpeace.org/international/en/ - World Wildlife Fund -Portugal: https://www.natureza-portugal.org/ - Madeira, M. (2015) Thirty years of research on soil quality in forest systems under Mediterranean conditions. Trends and future. Legislation: - EIA – Environmental Impact Assessment: D.L. nº 151-B/2013 de 31/10 - Nature and Biodiversity Conservation: D.L. nº 142/2008, 24/07, last updated by D.L. nº 11/2023, 10/02. - Forest fire areas: D.L. nº55/2007, 12/03 artº1º; Law n.º 54/91, 08/08; D.L. nº34/99, 05/02 artº1º; Ministry Council Resolution nº 5/2006, 18/01; D.L.nº 82/2021, 13/10. - Pinus Nematode: D.L. nº 9/2021, 29/01; Retificação n.º 38/2015, 01/09, D.L. nº 123/2015, 03/07; D.L. nº 95/2011, 08/08. - Rede Natura 2000: https://www.icnf.pt/conservacao/redenatura2000 - Important Bird Areas of Portugal: http://ibas-terrestres.spea.pt/pt/ - National Ecological Reserve/Reserva Ecológica Nacional: D.L. nº 239/12, 02/11 - Fundamental Environment Law/Lei de Bases de Política do Ambiente: Law n.º 19/14, 14/04; D.L. nº49/05, 24/02 artº20º; D.L. nº 197/2005, 08/11. - Destruction of natural riparian vegetation: Law nº 58/2005, 29/12; Law nº 54/2005, 15/11 Artº 25º. Risk designation: Low risk: areas covered by RNAP, areas managed by ICNF; no wetlands, peatland, heathlands, grassland areas. Specified risk: private and communitarian forest areas classified by the National System of Classified Areas (SNAC) and in the forest areas considered IBAs (Important Bird and Biodiversity Areas), not covered by the National Network of Protected Areas RNAP. Private, communitarian and public forest areas not managed by ICNF, without Forest Management Plan, areas with identified classified habitats, wetlands, peatland,

	heathlands, grassland areas. No-go areas. Sourcing area for which compliance needs to be demonstrated: Areas where the specified risk designation above applies, included in the sourcing area: mainland of Portugal. Mitigation measures: - Suppliers qualification; - Supplier's declaration /agreement; - Confirmation of legal situation of qualified suppliers; - Confirmation of legal situation of the operation and sourcing area; - Procedures for conduct field Inspections to verify the aspects related with supplier, operations and sourcing area legal situation; - Analysis of sourcing area information regarding environmental aspects; - Consultation of maps and other sources of information regarding soil, biodiversity and classified areas for nature protection, Red lists for Portugal, identifying and addressing potential threats, HCV 1 – Species diversity). This information is given to all feedstock suppliers; - Endangered flora and fauna are indicated on the harvesting maps. - Feedstock suppliers are trained to recognise the protected biodiversity and how to conserve them, as well as in the best Forestry practices, icluding soil care. - Promotion of Good Forest Practices, including measures to conserve and increase biodiversity (for example, standing dead wood, prescribed burning and other disturbances improving the conditions for endangered species flora and fauna); - Monitoring plan. - Disqualify material coming from whose legal situation of harvesting cannot be confirmed; no-go areas, areas where negative impacts on soil quality and biodiversity have occurred;
(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 EU RED Level A risk assessment for Article 29(7) LULUCF_v1.4
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

N/A

Feedstock inspection and classification upon receipt

N/A

Supplier audit for processing residues and post-consumer feedstock

N/A

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

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

Not Applicable (RED II TOF not included)

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

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