Supply Base Report:

UAB Vudimeksus
First Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

Version 1.0	**Published 26 March 2015**
Version 2.0	Published 10 August 2023
Version 2.1	Published 15 April 2024
Version 2.2	Published 21 May 2025
Version 2.3	Published 14 August 2025

© Copyright Sustainable Biomass Program Limited 2025

Table of contents

1 Overview

2 Description of the Biomass Producer and the Supply Base

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

3 Supply Base Risk Assessments and Risk Management Measures

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

4 Stakeholder engagement

4.1 General description
4.2 Response to stakeholder comments

5 Report updates and approval

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Annex 2a: EU RED II Supply Base Evaluation

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

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

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

1 Overview

Producer name:	UAB Vudimeksus
Producer address:	Statybininku 15, LT-21364 Vievis, Lithuania
SBP Certificate Code:	SBP-13-07
Geographic position:	54.797218, 24.876800
Primary contact:	Darius Šuliauskas, +370 618 136 35, darius.suliauskas@vudimeksus.com
Company website:	
Date report finalised:	16 Oct 2025
SBR reporting period from:	01 Oct 2024
SBR reporting period to:	30 Sep 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	28 Oct 2025
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 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0, Instruction Document 5E: Collection and Communication of Energy and Carbon Data v2.0, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Lithuania (All region)
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

Established on 3 August 2003, VUDIMEKSUS has earned a reputation for quality and environmentally friendly biofuel production over two decades. Over the last three years, our production and transport capacities have grown considerably, thanks to a strong increase in permanent investments. We have also strategically set up modern warehouses in various parts of the country to increase efficiency. With our growing team and commitment, we are firmly positioned to become the largest supplier of sustainable biofuels in Europe.

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

Number of employees: *81*

Annual maximum production capacity (metric tonnes): *123446*

Number of direct feedstock suppliers: *179*

Approximate number of feedstock sub-suppliers: *0*

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

Purchase of woody biomass after harvesting, from outside forest areas, from roadside forests, chipping and delivery to customers via port or own intermediate yards. Some of these are certified and some are uncertified forest estates. SBE applies to non-certified and certified forests and non-forest lands that qualify as SBP compliant or SBP controlled biomass.

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	Lithuania
Area/Region	All region
Exclusions	no
Feedstock types	Primary feedstock
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A)
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 – Regional Risk Assessment (RRA) used, 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:	
Part of them are certified and part are uncertified forest estates. SBE refers to non-certified forests and non-forest land to be SBP compliant or SBP controlled biomass	
Feedstock types included in SBE:	Primary feedstock
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	2.2000
Map(s) of the Supply Base area:	


Baltijas jūra
Saaremaa
Pernava
Viljandi
Tartu
Pleskava
Псков
Visbija
Gotland
Ventspils
Valmiera
Rīga
Jūrmala
Latvija
Jelgava
Liepāja
Rēzekne
Šauļi
Daugavpils
Klaipėda
Lietuva
Polocka
Полацк
Kauņa
Vladislavovo
Kaliningrada
Калининград
Viļņa
Gdańska
Maladzječna
Маладзечна
Minska
Мінск
Barisava
Барысаў
Suvalki
Augustova
Olština
Grodņa
Гродна
Baranoviči
Баранавічы
Bialistoka
Baltkrievija
udgoša
Polija
Plocka

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:**

Pinus sylvestris	Pine
Picea abies	Spruce
Betula pendula	Birch
Alnus glutinosa	Black alder
Alnus incana	White alder
Populus tremula	Aspen
Fraxinus excelsior	Ash

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

Explanation:

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 60.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 40.00

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 (%):** 87.00

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

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

l. **Volume of primary feedstock from primary forest:** 123446 tonnes

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

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

60.00 % FSC

o. **Volume of post-consumer feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Chips

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 123446 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 200000.00 tonnes

Explanation: The company collect and communicate reliable and verified data throughout the supply chain for the purpose of showing the compliance with REDIII requirements. .

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

SBE is applicable for feedstock sourced in Lithuania, includes: primary (off cuts, firewood, clearings from forest harvest areas as well as from urban landscape areas). The SBP endorsed risk assessment for Lithuania is used in evaluation process. For TOF company's own RA is used.

3.2 Conflicts with applicable national and sub-national legislation

N/A

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: Lithuania	
Area/sub-scope: All region	
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:	

Some habitats of EU importance, particularly those located in private forests, (notably, Natura 2000 sites and WKHs) are not protected and thus their maintenance and enhancement are at risk.
Mitigation measure:
Feedstock purchased from State Forests falls into the low-risk sphere, as State Forests (State Forest Enterprises) are committed to protecting biodiversity by legislation (including WKH, Natura 2000) as well as by FSC Forest Management standard), and is therefore classified as low-risk. Private forest owners who sell raw material are in the higher risk area and are therefore controlled and monitored by the company on the basis of harvesting ticket data with origin and primary information (regional unit/forestry/quarter/parcel, plot) whether they (the owners) are ensuring the conservation of biodiversity. According to the initial information (felling ticket data), the raw material to be purchased from the private forest is checked in the databases (www.geoportal.lt) for origin from places such as -WKH, NATURA-2000 sites, wetlands. This is done before the decision to buy raw material is taken. If it is determined that the raw material comes from WKH, NATURA-2000, the wetlands the Company makes a decision not to buy such raw material.
Monitoring and outcomes:
Once per year during the internal audit there is carried out double check based on sample method of purchased material checking in database if the material didn't come from WKH, NATURA 2000 sites. The target is that no case should be found of material coming from WKH, NATURA 2000 sites. Before SBP annual audit, the mitigation measures have been implemented and no one biomass sourcing unit from WKH, NATURA 2000 or form protective area had been identified. The monitoring program is the integrated part of the procedures related to internal audit.

Country: Lithuania	
Area/sub-scope: All region	
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:	
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.	

Description of the specific risk:
As analyzed in indicator 2.1.3, while it is evident that the majority of habitats of EU importance have a certain level of protection through their Natura 2000 status or voluntary protection by forest managers. However, a significant area of WKHs still have no legal protection at all. This is particularly true for private forests. The protection of WKHs (which are outside protected areas) in a private forest is not covered by any legislation and relies on a voluntary approach by private forest owners. On top of this, according to the National Audit Office of Lithuania (2022), the protection of rare, endangered or vulnerable habitats, plants and animals in all forests is not ensured.
Mitigation measure:
Feedstock purchased from State Forests falls into the low-risk sphere, as State Forests (State Forest Enterprises) are committed to protecting biodiversity by legislation (including WKH, Natura 2000) as well as by FSC Forest Management standard), and is therefore classified as low-risk. Private forest owners who sell raw material are in the higher risk area and are therefore controlled and monitored by the company on the basis of harvesting ticket data with origin and primary information (regional unit/forestry/quarter/parcel, plot) whether they (the owners) are ensuring the conservation of biodiversity. According to the initial information (felling ticket data), the raw material to be purchased from the private forest is checked in the databases (www.geoportal.lt) for origin from places such as -WKH, NATURA-2000 sites, wetlands. This is done before the decision to buy raw material is taken. If it is determined that the raw material comes from WKH, NATURA-2000, the wetlands the Company makes a decision not to buy such raw material.
Monitoring and outcomes:
Once per year during the internal audit there is carried out double check based on sample method of purchased material checking in database if the material didn't come from WKH, NATURA 2000 sites. The target is that no case should be found of material coming from WKH, NATURA 2000 sites. Before SBP annual audit, the mitigation measures have been implemented and no one biomass sourcing unit from WKH, NATURA 2000 or form protective area had been identified. The monitoring program is the integrated part of the procedures related to internal audit.

Country: Lithuania	
Area/sub-scope: All region	
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:

3.2.2 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.

Description of the specific risk:

It is stated in the approval of the methodology for setting the rate of main forest felling that mature conifer stands with site index (SI) Va or lower and mature deciduous stands with SI V or lower are excluded from the felling rate calculations i.e. they are not included in the fellings. The methodology is applied to state forests but private forest owners can harvest stands with any SI.A substantial portion of low-productive forest (such as wetland forests) is under some kind of protection regime (e.g. they are included in the protected area network or representative area network).

Mitigation measure:

The raw material purchased from State Forests falls into the low-risk sphere, as the State Forests (State Forest Enterprise) do not include coniferous forest parcels of rating 5a and below, deciduous forest parcels of rating 5 and below, and swamps when planning their felling operations (the annual felling inventory). Therefore, such raw material is classified as low risk. Private forest owners who sell raw material are at higher risk and are therefore monitored by the company on the basis of the felling ticket data-primary information (regional unit/forestry/quarter/parcel) to ensure that the raw material does not originate from coniferous forest parcels of grade 5a and below, broadleaved forest parcels of grade 5 and below, and wetlands.
specialist responsible for purchase must:
- check site index (SI) of feedstock from non-certified forest Forest state cadaster map (VMT-GIS);
- carry out risk assessment procedures and register all SBP suppliers in the register of qualified suppliers checklist regarding SBP manual procedure form;
- carry out audits of suppliers on site in accordance with SBP manual procedure in case when properties that show signs of potential low productivity stands by verification questionnaires for the risk indicator in order to evaluate and obtain general information.

If during this process it's determined that part of the feedstock doesn't meet SBP requirements, it will not be accepted and sold as SBP biomass.

Monitoring and outcomes:

Once per year during the internal audit there is carried out in forest register double check based on sample method of purchased material checking that non-certified forest unit had been coming from conifer stands with site index (SI) Va or below and/or deciduous stands with SI V or below. The target is that no case should be found of material coming from SI related to low productivity. In addition during the internal audit there is carried out the analyzes of suppliers on site audits, checking the effectiveness of such on site audits. The monitoring program is the integrated part of the procedures related to internal audit.

Country: Lithuania

Area/sub-scope: All region

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:

3.2.3 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).

Description of the specific risk:

There is the risk that primary feedstock can be sourced from the territories with high carbon stocks and/or HCV that are not protected. It is considering high carbon socks is in wetlands, peatlands and old-growth forests. Currently, there is sufficient information concerning HCV forest location, key species, habitats and ecosystems pertaining to biodiversity. However, some of the key results were that forests and their natural values are not adequately protected, the forestry objectives set out in the strategic planning documents have not been met, and the designation of areas important for the conservation of the habitats is delayed.

Mitigation measure:

Raw material purchased from state forests falls into the low-risk sphere, as state forests (State Forest Enterprise) are committed to protecting biodiversity - they do not harvest timber from KBAs (scrub forest habitats), NATURA2000 sites, swamps, old-growth forests - and therefore such raw material is classified as low risk and is not monitored. Private forest owners who sell raw material are at higher risk and are therefore monitored by the company on the basis of the felling ticket data-primary information (regional unit/forestry/quarter/parcel) to see if they (the owners) do not cut timber from KMB (ceramic forest habitats), NATURA2000 sites, wetlands, old-growth forests.
According to the initial information (felling ticket data), the raw material to be purchased from the private forest is checked in the databases (www.geoportal.lt) for origin from places such as -WKH, NATURA-2000 sites, wetlands. This is done before the decision to buy raw material is taken. If it is determined that the raw material comes from WKH, NATURA-2000, the wetlands the Company makes a decision not to buy such raw material.
See 3.2.2. description as well.

Monitoring and outcomes:

Once per year during the internal audit there is carried out double check based on sample method of purchased material checking in database if the material didn't come from WKH, NATURA 2000 sites or protected territories such as peatland, wetlands and old-growth forest . The target is that no case should be found of material coming from above mentioned areas. Before SBP annual audit, the mitigation measures have been implemented and no one biomass sourcing unit from WKH, NATURA 2000 or protected territories such as peatland, wetlands and old-growth forest. The monitoring program is the integrated part of the procedures related to internal audit.

Country: Lithuania

Area/sub-scope: All region

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:

Occupational health and safety (OHS) services in enterprises are ensured by the employer, who may appoint one or more OHS specialists or establish an OHS service. In the absence of competent staff able to ensure all OHS service functions, the employer can hire external OHS services. Enterprises shall make a risk assessment on occupational health in line with the templates of the State Labour Inspectorate and take measures to mitigate the identified risks. Personal protective equipment shall be used when the risks cannot be avoided or sufficiently mitigated by technical means of collective protection or by measures, methods or procedures of work organisation. The employer shall provide protective equipment.
Qualification requirements set for forestry enterprises and workers including their demonstration with a certificate contribute to workplace safety. Employers shall also provide regular training on workplace safety. The numbers for people working illegally (undeclared) in the forestry sector were not available but the figure for combined forestry, agriculture and fishery was 8% in 2021. The forestry sector in Lithuania is considered to be among the most dangerous sectors regarding work safety. The State Inspectorate annual report of

2022 (State Labour Inspectorate 2022) reported three cases of occupational diseases. Lethal accidents occur one to three times a year. The typical occupational diseases include vibration (45%), repetitive hand movements (22%), noise (16%), manual handling of loads (14%) and Lyme disease (3%) (2021 data). Within the EU forest sector, Lithuania is the country with the fourth highest risk concerning health and safety. Lithuania has a risk level of 3 / 100,000, while the highest in the EU is 3.5 / 100,000 employees.

Mitigation measure:

As the State Forest Enterprise is sufficiently good at ensuring the health and safety of workers (certified by FSC and controlled and monitored by CB as well as implement relevant measures), it is classified as low risk and is not subject to controls. Private forest owners selling raw material are at higher risk and are therefore controlled by the company according to the procedures described in the SBP procedures.

In order to mitigate the risk:
specialist responsible for purchase shall:
- collect information from suppliers about logging company and registers it in internal system;

company's forestry specialist carries out work safety risk mitigation audit on site and checks if all occupational safety measures are in place.

Company generates a list of wood harvesting companies and service providers separately in Lithuania in the system and performs audit under the formula $X=0,8*\sqrt{Y}$. Auditable areas and suppliers are selected so that supply region and a variety of contractors are maximally covered.

when the potential feedstock to be bought/produced on site is identified, the owner of the material is contacted in order to identify the logging contractors or their subcontractors, who did or plan to do the harvesting.

if any non-conformance is detected, shall be done re-audit.
The same risk and mitigation measures are applied in FSC CW system.

Monitoring and outcomes:

The audits regarding occupational safety requirements in forest and out of forests operations are performed systematically regarding the list of wood harvesting companies. During a safety audit, the auditor assessed the safety requirements on the basis of a questionnaire. During the period before the audit, no non conformities were identified. The same risk and mitigation measures are applied in FSC CW system. Once per year during the internal audit there is carried out double check based on sample method the register of contractors, the analyses of on site verifications. The monitoring program is the integrated part of the procedures related to internal audit. The review of the monitoring program, omn site verifications and documents review it is confirmed that the monitoring program is effective.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 01 Oct 2024

Biomass Producer's stakeholder engagement end date: 30 Sep 2025

Total number of stakeholders contacted: 51

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

Before the main assessment the company has sent an e-mail notification and information to interested parties, with a total of 51 addressees. During the consultation, the management of the company communicates with experts in the identified risk categories to obtain information and recommendations to improve the risk mitigation system, ensuring that non-compliant biomass does not enter the SBP at the appropriate mass. During the auditing period no comments or requests have been received.

4.2 Response to stakeholder comments

Stakeholder description: No comments

Stakeholder comment: No comments

Response to the stakeholder: No comments

5 Report updates and approval

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

Summary of changes: N/A

Name	Darius Suliauskas
Title	Management representative
Date of report approval	16 Oct 2025

Annex 1: Detailed findings for Supply Base Evaluation indicators

Lithuania All region	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	Lithuania has a robust legal structure governing land use, and environmental protection, which directly affects feedstock sourcing and biomass production. Key applicable laws and regulations: Republic of Lithuania Law on Land, Republic Law on Protected Areas, Republic of Lithuania Law on Special Land Use Conditions. Harvesting urban trees is regulated by municipal institutions and other responsible authorities. Environmental Protection Department oversees environmental impact assessments, enforces compliance with environmental regulations, and monitors the sustainability of biomass production. The traceability of the raw material chain is important. This means that it must be clearly documented where the biomass came from and whether it was obtained legally and sustainably. The State Tax Inspectorate (VMI) ensures that companies provide correct and transparent financial reports on their activities, including biomass supply operations. This ensures that all operations in the biomass supply chain are officially declared.
Risk Rating justification	Lithuania is considered as low-risk country for biomass operations, because of strong legal frameworks and enforcement. However, specific risks related to environmental sustainability (e.g., biodiversity, soil health), supply chain transparency, and potential market fluctuations must be carefully managed. These risks are mitigated through strict national and EU regulations, government oversight, and the adoption of sustainability standards.
Risk Rating	Low Risk

Lithuania All region	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	In Lithuania, legal ownership of land and resource use rights are well-protected by legal framework. These rights are enforced through clear property registration systems, environmental regulations, and strong judicial oversight. Resource use for biomass production, is governed by laws that ensure sustainability while respecting landowners' and communities' rights. In Lithuania land ownership, management and use is regulated by Republic of Lithuania Law on Land. Land plots, land holdings and other land uses and their legal status are registered in the Real property register and cadastre. Landowners in or near protected areas must comply with specific restrictions on activities such as logging. These restrictions are enforced by the Environmental Protection Department and other authorities to prevent degradation of sensitive ecosystems.

Risk Rating justification	The risk of illegal land use or resource extraction in Lithuania is low. The overall low-risk rating for biomass production in Lithuania is justified by: -The existence of a comprehensive and transparent legal framework governing land use. -Strong enforcement mechanisms to protect sensitive ecosystems and prevent illegal logging. -Compliance with national and international sustainability standards that respect landowners' and community rights. These factors ensure that the risks of unauthorized activities, environmental degradation, and conflicts with community rights in biomass production are well mitigated.
Risk Rating	Low Risk

Lithuania All region	**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	In Lithuania, the legal framework for the harvesting, supply, and production of biomass feedstock outside forest ensures compliance with both national and international regulations, including CITES and other applicable legal trade. Lithuania is a signatory to CITES, and the government (The Environmental Protection Agency) has implemented strict controls to prevent the trade of endangered species. This means ensuring that no CITES-listed species are harvested from TOF as well.
Risk Rating justification	Based on the above information, it can be concluded that the raw material in Lithuania is obtained and produced legally, in compliance with CITES, EUTR and other applicable legal trade requirements. All objects have a unique cadastral number that allows identification of the location and owner.
Risk Rating	Low Risk

Lithuania All region	**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	Value Added Tax (VAT) in Lithuania is paid by all persons (natural and legal) having an annual turnover from their business activities over EUR 30,000. Since 2010, VAT for timber is paid by the purchaser and not by the seller to avoid VAT laundering. That significant change in the VAT law acts as a good preventative measure in stopping illegal activities related to paying VAT. Therefore, the risk related to VAT is considered low. If timber is sold by a natural person to a legal entity, the natural person is liable to pay income tax which is 15% of the amount received. In such a case, income tax is paid by the company purchasing the wood. If wood is sold by an individual entrepreneur involved in the timber sales business, income tax

	is paid by that person once a year through the income declaration process. Income tax declaration is coordinated by the State Tax Inspectorate. Declaration of income and payment of income tax allows the possibility to claim back part of the income tax declared, therefore there is an economic incentive to make declarations. Information about taxpayers can be checked online in the register of taxpayers. In addition, on the website of the State Tax Inspectorate, there is a record of those legal entities that do not pay their taxes due on time.
Risk Rating justification	Lithuania has a well-developed legal and regulatory system that ensures that companies comply with their financial and tax obligations. The State Tax Inspectorate oversees that all legal entities, including both domestic and foreign companies, settle and pay taxes in accordance with applicable laws. According to the corruption index, Lithuania occupies a high position, which indicates that the risk in the field of tax collection and settlement is low.
Risk Rating	Low Risk

Lithuania All region	**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	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Lithuania All region	**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	In Lithuania, the place of origin of the raw material is strictly monitored to ensure that its acquisition does not violate laws related to protected areas, rare and endangered species and their habitats. The main laws that regulate the origin of raw materials and protected areas are the Wild Flora Law of the Republic of Lithuania, Wild Fauna Law of the Republic of Lithuania, Protected Species of Animals, Plants and Fungi Law of the Republic of Lithuania, National Plant Genetic Resources Law of the Republic of Lithuania and the Law on Environmental Protection, as well as implementing programs for the protection of rare and endangered species. As of the latest available data, Lithuania has over 1,000 protected areas in total, which include forests and non-forest areas. These non-forest protected areas are significant, including wetlands, meadows, rivers and lakes. Non-forest areas are the part of larger nature reserves, biosphere reserves, national parks, and Natura 2000 sites—a network of protected areas under the EU Habitats and Birds Directives. Lithuania has 84 Natura 2000 sites designated primarily for habitats outside forests, covering around 12.3% of the country's land

	area. Woody feedstock harvesting, production and sourcing from landscape and urban territories in Lithuania are regulated by applicable national legislation and shall meet the criteria established by the Government regarding the place of growth, type, dimensions and if not classified as protected trees. Protected trees can only be cut with a permit issued by the executive authority of the municipality. The Environmental Protection Department enforces the relevant legislation and regularly monitors and controls all matters related to illegality. A permission doesn't not need for woody material in the area of electricity networks, heat transmission networks and from other urban territories. TOF urban - N/A.
Risk Rating justification	The low-risk rating for sourcing biomass from protected areas outside forests in Lithuania is justified by strong national laws and EU regulations that ensure environmental protection and sustainable resource use and effective monitoring, enforcement, and oversight mechanisms by national and regional environmental agencies
Risk Rating	Low Risk

Lithuania All region	**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	In Lithuania, threats and impacts on key species, habitats, ecosystems, and High Conservation Value (HCV) areas related to biodiversity within the supply base are monitored and evaluated through national and EU-level environmental protection mechanisms. Lithuania is part of Natura 2000 network, which identifies and protects areas critical for the preservation of biodiversity. These areas include species-rich forests, wetlands, and coastal zones that are home to rare and endangered species. National parks, nature reserves, and other protected areas that are designated as HCV zones. These areas are crucial for maintaining biodiversity and are subject to strict regulations to prevent activities such as logging, industrial development, or agriculture that could harm ecosystems. The main law regulating activity restrictions and requirements in protected areas is the Law on Protected Areas. State institutions, such as the Department of Environmental Protection and the State Office of Protected Areas, actively monitor resource extraction activities to prevent threats to protected areas and species. TOF urban - N/A.
Risk Rating justification	Key species, habitats, ecosystems and areas of high conservation value are identified and assigned to national protected areas and Natura 2000. In Lithuania, a sufficient legal framework has been created to identify threats and impacts on protected natural areas, rare and endangered species.
Risk Rating	Low Risk

Lithuania All region	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	The maintenance and restoration of protected species, habitats, ecosystems and territories of high environmental value in Lithuania is a complex process involving the participation of various state institutions, organizations and communities. In Lithuania, there are various legal acts that ensure the preservation of biological diversity: the Law on Protected Areas, the Natura 2000 network, the Law on the Protection of Biological Diversity. Lithuania has 4 national parks, which play a key role in conserving the country's nature, there are over 400 nature reserves, which are the strictest type of protected area. These reserves are often designated to protect specific rare or endangered species and their habitats, including wetlands, peat bogs, and meadows. Totally protected areas in Lithuania cover around 17% of the country's land area, focusing on the protection of endangered species, ecosystems, and landscapes. Institutions responsible for biodiversity conservation: The Ministry of Environment is responsible for national policies related to environmental protection and biodiversity. It establishes strategies and regulations for the protection of protected species and habitats. The Department of Environmental Protection enforces environmental legislation, conducts inspections, assesses environmental impact projects and ensures compliance with legal requirements. The State Protected Areas Service administers national parks, nature reserves and other protected areas that protect endangered species and habitats. It coordinates activities for habitat restoration and conservation. TOF urban - N/A.
Risk Rating justification	Lithuania has a comprehensive legal framework in place, which includes the Republic of Lithuania Law on Protected Areas, Law on Environmental Protection, and EU regulations such as the Habitats Directive and Birds Directive. These laws strictly regulate activities within protected areas, including national parks, nature reserves, biosphere reserves, and Natura 2000 sites. Land use changes, and resource extraction (including biomass harvesting) are either restricted or prohibited within these areas to prevent habitat degradation and to protect endangered species. Compliance with these laws is strictly enforced, reducing the risk of illegal or unsustainable practices. Risk connected to landscape and protected species, habitats, ecosystems and territories of high environmental value can't be protected.
Risk Rating	Specified Risk

Lithuania All region	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	The conversion of forest land into other categories is strictly regulated by national legislation and is allowed only in clearly defined and exceptional cases. The main legal acts dealing with the conversion of forest land into other categories. Company shall avoid feedstock from territories that had one of the following statuses in January 2008 and no longer has the status: peatland, wetlands, forest and highly biodiverse grassland. The Law on Environmental Protection, Nature Protection Law and the Water Law of Lithuania provide strict guidelines for the conservation of wetlands, peatlands ensuring that their ecological functions are maintained. Highly biodiverse grasslands are the part of protected areas or Natura 2000 sites and their conversion is generally not permitted for biomass or uses. GIS and satellite data allows to map and monitor forest cover, wetlands, peatlands, and grasslands. These tools help verify whether areas have been converted after 2008 https://www.geoportal.lt/map/index.jsp?mode=grpk . TOF urban - N/A.
Risk Rating justification	Overall, while the risk of sourcing biomass from converted forests, wetlands, peatlands, or highly biodiverse grasslands in Lithuania is generally low due to strong environmental protections, there are moderate risks in specific areas, particularly related to peatlands and grasslands. GIS and satellite data allows to map and monitor forest cover, wetlands, peatlands, and grasslands. These tools help verify whether areas have been converted after 2008 https://www.geoportal.lt/map/index.jsp?mode=grpk. Ensuring compliance with legal protections, maintaining transparent sourcing practices, and using certified suppliers are essential steps for biomass producers to mitigate these risks effectively.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	The Law on Protected Areas, Environmental Protection Law and their related regulations make provision for the maintenance and enhancement of ecosystems, their health, vitality. About 17% of Lithuania's total land area is designated as protected areas, including national parks, nature reserves, regional parks, and Natura 2000 sites. This extensive network aims to preserve vital ecosystems and promote biodiversity conservation. This ensures that biomass sourcing does not compromise the health or vitality of forest ecosystems. Many valuable ecosystems, including wetlands, grasslands are part of the Natura 2000 network, which protects habitats of European importance. Lithuania has over 120,000 hectares of peatlands, which serve as significant carbon sinks and habitats for various species. A study by the Lithuanian Ministry of Environment assessed ecosystem services, revealing that forests provide significant carbon sequestration, while wetlands help with flood regulation and biodiversity support. Also it's necessary implement other regulation for example harvesting must take place

	outside the breeding season or at a certain distance from breeding grounds for biodiversity reasons or the Water Law mandates specific buffer distances that must be respected in land use practices. Lithuanian authorities, including the Environmental Protection Agency and the Ministry of Environment, conduct regular monitoring of ecosystems outside forests to assess their health and vitality. Lithuania's National Biodiversity Strategy and Action Plan (updated in 2020) aim to ensure the maintenance and enhancement of ecosystems and their services. The strategy emphasizes the need to protect biodiversity and promote sustainable land-use practices.
Risk Rating justification	based on the information provided regarding ecosystems, their health, vitality, functions, and services in Lithuania, the risk of negative impacts on these ecosystems can be classified as low. Lithuania has a robust environmental legislation that includes laws specifically aimed at protecting ecosystems, such as the Law on Protected Areas, Law on Environmental Protection, and various regulations regarding biodiversity conservation. TOF urban -N/A
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	Protecting soil quality is essential for climate change mitigation because healthy soils can sequester carbon and reduce greenhouse gas emissions. For example, peatlands are important for soil conservation. Lithuania has taken steps to protect and restore peatlands, which are threatened by drainage and agriculture. The special conditions for land use include soil protection in the different defined territories. The Law provides soil protection conditions in each type of nature reserve. Extract of the property has a special section related to soil quality and implementation of requirements for environmental protection. Lithuanian authorities monitor soil quality and support initiatives to prevent its degradation. Lithuania has adopted a Soil Protection Strategy that emphasizes the importance of maintaining soil health for climate change mitigation. The strategy includes measures for soil conservation, organic farming promotion, and sustainable agricultural practices to enhance soil quality. The purpose of the land of the supply base must not be changed, therefore the clearing from bushes is carried out from areas that are not included in the protected areas and that will not be changed to cultivated land.
Risk Rating justification	Maintaining or enhancing soil quality in biomass sourcing areas is crucial for the long-term sustainability of ecosystems and the productivity of biomass operations. By adhering to legal and certification requirements, and actively monitoring soil conditions, biomass producers can mitigate soil-related risks and contribute to healthy, productive, and resilient ecosystems. Lithuanian legislation provides measures to protect forest soils from mechanical damage and erosion.

Risk Rating	Low Risk

Lithuania All region	**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	Protecting soil quality is essential for climate change mitigation because healthy soils can sequester carbon and reduce greenhouse gas emissions. The special conditions for land use include soil protection in the different defined territories. The Law provides soil protection conditions in each type of nature reserve. Extract of the property has a special section related to soil quality and implementation of requirements for environmental protection. Lithuanian authorities monitor soil quality and support initiatives to prevent its degradation. Lithuania has adopted a Soil Protection Strategy that emphasizes the importance of maintaining soil health for climate change mitigation. The strategy includes measures for soil conservation, organic farming promotion, and sustainable agricultural practices to enhance soil quality. The purpose of the land of the supply base must not be changed, therefore the clearing from bushes is carried out from areas that are not included in the protected areas and that will not be changed to cultivated land. TOF - N/A.
Risk Rating justification	The regulatory framework in Lithuania for woody feedstock harvesting, production, and sourcing from landscapes is designed to ensure sustainability and protect the environment. Compliance with national legislation and government-established criteria promotes responsible harvesting practices, safeguards biodiversity, and supports the country's climate change mitigation efforts. These regulations are crucial for maintaining the health of forest ecosystems while allowing for the sustainable use of their resources.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	The protection of water resources are regulated by Low on water and Law on protected areas, Law on special land use. Those laws are legislation governing water use, protection, and conservation. It mandates sustainable management of water resources to protect ecosystems, maintain water quality, and ensure adequate water supply. As an EU member, Lithuania follows the EU Water Framework Directive, which requires member states to achieve "good" water quality for all water bodies, with specific targets for surface water, groundwater, and coastal waters. Every six years,

	Lithuania prepares and publishes water management plans as part of the Water Framework Directive requirements, outlining the state of water resources and the strategies for improving water quality. Public consultations are held to engage citizens and stakeholders in water management decisions. In order to ensure protection of water bodies from damage and pollution there are limited any felling in protected areas and in the buffer zones along water bodies. Buffering zones are identified in the map: https://www.geoportal.lt/map/# Environmental Protection Department enforces compliance with water protection laws. It has authority to inspect industries, agricultural operations, and other entities that impact water quality and quantity. Violations can result in penalties, operational suspensions, or requirements to implement corrective actions. Lithuania implement Surface Water and Groundwater Monitoring Programs. Regarding the programs there are monitoring of rivers, lakes, and coastal areas assesses the impact of human activity on water quality. Parameters like pH, dissolved oxygen, nutrient levels, and presence of pollutants are measured to detect and prevent water quality degradation. TOF urban - N/A.
Risk Rating justification	The findings in Lithuania show that while there are risks associated with water quality and quantity due to biomass operations, there are also strong legal frameworks and mitigation measures in place. Maintaining buffer zones, adhering to sustainable practices, and monitoring water resources help mitigate these risks and ensure the protection of groundwater, surface water, and downstream systems. The maintenance of buffer zones is requested by legislation and enforced by competent authorities, which controls, how it is implemented. The cutting permits can not be issued for buffer zones, and these zones are always marked and protected in cutting permits. The information also available on public databases. The competent authorities always checks and controls if these requirements are implemented and in case it is not – applies heavy penalties. The statistic shows that the rate of such violation is moderate and is under control.
Risk Rating	Low Risk

Lithuania All region	**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	In Lithuania, air emissions are regulated by national legislation that aligns with EU standards to protect air quality and public health. Compliance is ensured through strict enforcement, regular monitoring by designated authorities, and transparency via public reporting. The Law on Ambient Air Pollution regulates the protection, management and monitoring of ambient air pollution. There is no indication of any damage to or influence on air quality from felling operations. The requirements for forestry machinery are defined in the regulations on the evaluation of compliance of tractors, trailers and other machines in agriculture and forestry.

	Environmental Protection Department is responsible for enforcing air quality standards, ensuring that industries comply with emissions limits, and investigating air pollution incidents. Regular inspections of industrial facilities, transportation networks, and other emission sources ensure adherence to national and EU emission limits. Facilities that exceed emissions thresholds may face penalties, operational restrictions, or requirements to install pollution control equipment. Lithuanian Environment Agency is responsible for air quality monitoring across Lithuania, operating a network of 47 air quality monitoring stations. This agency publishes an annual air quality report detailing the state of air quality, sources of pollution, trends over time, and progress towards meeting air quality targets.
Risk Rating justification	Lithuania has a strong regulatory framework for controlling air emissions that combines national legislation with EU standards, ensuring protection of air quality and public health. Through active enforcement, comprehensive monitoring, public reporting, and international collaboration, Lithuania manages air pollution effectively.
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	In Lithuania, waste regulation is actively implemented to protect the environment through a combination of clear legislation, enforcement mechanisms, waste reduction initiatives, and public awareness efforts. The comprehensive waste management laws there are Law on Waste Management and Environmental Protection Law. They set standards for the disposal, recycling, and treatment of waste, aiming to minimize harm to soil, water, and air quality. Lithuania implements Waste Framework Directive and Landfill Directive as well. The Ministry of Environment and the Lithuanian Environment Agency publish annual reports on waste management, outlining waste generation and treatment data, recycling rates, landfill usage, and progress towards national and EU targets. The Lithuanian Environment Agency provides online access to waste data, allowing the public to monitor waste management performance and track recycling rates and waste reduction efforts. Lithuania publishes five-

	year waste management plans outlining strategies to improve waste reduction, recycling, and disposal practices. These plans are available for public review, and citizens are invited to participate in consultations to improve waste policies.
Risk Rating justification	Lithuania aims to reduce environmental impact, improve recycling rates, and shift towards a circular economy. These practices help protect ecosystems, reduce greenhouse gas emissions, and promote long-term sustainability in waste management.
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	In Lithuania, sustainable biomass harvesting is regulated to ensure that harvested areas, both within and outside forests, are regenerated or maintained in a way that supports ecosystem health, biodiversity, and long-term biomass productivity. This practice aligns with national and EU standards for sustainability in land management and biomass production, especially for lands that serve agricultural, peatland, grassland, or other non-forest purposes. National Afforestation and Land Use Guidelines encourage the maintenance of vegetation cover and sustainable land use to prevent degradation, soil erosion, and loss of ecosystem functions on agricultural lands, grasslands, and other non-forest lands. The main legal framework are Law on Forestry and Law on Land. Biomass harvesting on non-forest land must consider the impact on biodiversity, especially for habitats supporting endangered species or unique ecosystems such as peatlands and grasslands. Lithuania's cadastre and land-use databases provide public information on land management, including areas used for biomass, and ensure community awareness of land regeneration efforts.
Risk Rating justification	Lithuania's approach to biomass harvesting from non-forest areas emphasizes environmental protection, soil health, and ecosystem sustainability. Through careful management practices, regulatory enforcement, and public transparency, harvested lands are maintained or regenerated, supporting the long-term availability of biomass resources while protecting biodiversity and ecological functions. This aligns with Lithuania's

	broader goals for sustainable land management and resource use. Lithuania's approach to biomass harvesting from non-forest areas emphasizes environmental protection, soil health, and ecosystem sustainability. Through careful management practices, regulatory enforcement, and public transparency, harvested lands are maintained or regenerated, supporting the long-term availability of biomass resources while protecting biodiversity and ecological functions. This aligns with Lithuania's broader goals for sustainable land management and resource use. The regeneration of forest areas is requested and implied by the law as well as monitored and controlled by relevant authorities. There are no signs and statistical data which would show the bad tendency of implementation of this requirement. The legislation does not require to regenerate the abandoned agricultural land. If the composition in these lands reaches the characteristic of forest definition, the land is registered in state databases as forests and then forest management rules apply. BP cut only abandoned edges of the land, which do not have any protection function (for instance: wind, shelterbelts or hedgerows). It is not allowed by legislation to cut wind, shelterbelts or hedgerows. TOF urban - N/A.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**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	N/A
Risk Rating justification	Lithuania 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.
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	The Lithuanian Labor Code provides for the right of employees to join trade unions and other associations, as well as the right to participate in collective negotiations. The provisions of the Code ensure that employees can freely choose representatives who will defend their interests. The State Labour Inspectorate is the authority responsible for the enforcement of the Labour Code in all sectors including forestry. The State Labour Inspectorate inspects compliance with the provisions of the Labour Code including those related to employment contracts, work pay, organisation of work and rest, as well as the enforcement of respective legislation. Lithuania has ratified ILO Convention No. 98 concerning the Right to organize and to collective bargaining. Employees have the right freely join a trade union or join collectively regarding working conditions.
Risk Rating justification	The legislation and the procedures for its implementation protect the rights of association and collective bargaining. The risk is classified as low.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	Lithuania has ratified the fundamental ILO Convention 29 on Forced Labour and the related Protocol of 2014 and the Convention on Abolition of Forced

	Labour. By signing the Protocol in 2020 Lithuania is committed to adopting effective measures to combat forced labour, including trafficking in persons, debt bondage, or forced domestic labour, and to provide victims with protection and access to effective remedies, including compensations. According to the Lithuanian Constitution (Article 48), forced labour is prohibited. The website of the State Labour Inspectorate contains information on what constitutes human trafficking and forced labour, how to identify it and where to turn if a person has been a victim of human trafficking. The website also provides information on basic labour rights and the legal environment. Training is provided to the authorities and employment service organisers (e.g. EURES) on the identification of human trafficking and forced labour. Lithuania has ratified the fundamental ILO Convention 29 on Forced Labour and the related Protocol of 2014 and the Convention on Abolition of Forced Labour. By signing the Protocol in 2020 Lithuania is committed to adopting effective measures to combat forced labour, including trafficking in persons, debt bondage, or forced domestic labour, and to provide victims with protection and access to effective remedies, including compensations. According to the Lithuanian Constitution (Article 48), forced labour is prohibited. The website of the State Labour Inspectorate contains information on what constitutes human trafficking and forced labour, how to identify it and where to turn if a person has been a victim of human trafficking. The website also provides information on basic labour rights and the legal environment. Training is provided to the authorities and employment service organisers (e.g. EURES) on the identification of human trafficking and forced labour.
Risk Rating justification	The legislation prohibits forced labour and there are appropriate institutional structures to enforce the laws and carry out inspections. The risk of forced labour in producing biomass is low.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
4.1.3	Child labour shall not be used.
Supply Base Verifiers	Lithuania has ratified the ILO Conventions 138 on Minimum Age and C182 on Worst Forms of Child Labour. In 1992 Lithuania ratified the UN Convention on the Rights of the Child. The conditions under which a child below 16 years of age may work are regulated by the Labour Code and the Law on Fundamentals of Protection of the Rights of the Child. The Ministry of Social Security and Labour is responsible for managing the protection of children's rights in the labour market and implementing the related international conventions. The State Labour Inspectorate enforces the Labour Code.
Risk Rating justification	The risk of using child labour is low.
Risk Rating	Low Risk

Lithuania	**Indicator**

All region	
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	The Labor Code of the Republic of Lithuania prohibits discrimination in labor relations. It states that all employees must have equal opportunities for employment, equal pay for equal work, education, career advancement, termination of employment and retirement. The Equal Opportunities Act ensures that individuals are not discriminated against because of gender, age, disability, race, ethnic origin, sexual orientation or religion. The Act covers various aspects such as wages, career opportunities and training opportunities. Lithuania has ratified international conventions that promote the principles of equal opportunities, such as the conventions of the International Labor Organization (ILO). The Ministry of Social Security and Labour is responsible for implementing the legislation and taking all measures to ensure equal rights in any groups related to the above. Supervision of the Equal Opportunities Act's implementation is done by the Equal Opportunities Controller/Ombudsperson appointed by the parliament for five-year periods. He/she solves the issues assigned to their competence. Every natural person, legal entity, other organisation and its unit has the right to submit (online) a complaint to the equal opportunity's controller regarding a violation of equal opportunities. If the equal opportunities controller has identified signs of a violation of equal opportunities from public information media or other sources, they may initiate an investigation on his initiative.
Risk Rating justification	Lithuania has robust legislation and institutions to address discrimination although independent studies recommend improvements, especially in decreasing discrimination based on ethnic background or gender identity. The threshold to make discrimination complaints is low, although awareness of the procedures is needed. Evidence of systematic discrimination in the forest sector was not identified. The risk of breaching this indicator in wood sourcing is low.
Risk Rating	Low Risk

Lithuania All region	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	This principle in Lithuania is strictly regulated and ensured in accordance with national legislation. The State Labor Inspectorate conducts inspections to ensure that employers comply with minimum wage requirements. The State Labour Inspectorate enforces the legislation on payment of the minimum wage.
Risk Rating justification	The risk of underpayment in legal working contracts is low.
Risk Rating	Low Risk

Lithuania All region	Indicator
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	In Lithuania, working hours must meet the requirements of legal acts, which are established in the Labor Code of the Republic of Lithuania and other related legal acts. The State Labor Inspectorate conducts inspections to ensure that employers comply with working time requirements. The Labour Code provides that regular working time is eight hours a day and 40 hours a week. Young workers (14–16 years) may work six to seven hours a day up to 30 to 35 hours a week. The normal work week is five days with two days of rest.
Risk Rating justification	The legislation sets explicit requirements for working time and its monitoring. Employers must record working and rest times. Based on the available information there is a low risk of illegal working times in forestry work.
Risk Rating	Low Risk

Lithuania All region	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	In Lithuania, workers are entitled to comprehensive social security and healthcare benefits, ensuring access to healthcare, paid sick leave, retirement and invalidity benefits, death benefits for family members, and workers compensation for job-related injuries. These benefits are part of a robust system overseen by the State Social Insurance Fund (Sodra) and supported by mandatory employer contributions. Compliance with these provisions is enforced by law, ensuring that workers receive the protections they are entitled to in various life situations. In Lithuania, the Ministry of Social Security and Labour implements the state policy in the field of occupational health and safety (OHS) according to its competence (together with the Ministry of Health). The State Labour Inspectorate operating under the auspices of the Ministry of Social Security and Labour is responsible for the prevention of accidents at work and occupational diseases, safety and health at work, and the prevention of violations of legal acts regulating labour.
Risk Rating justification	People have access to sickness and other benefits and pensions through the Social Insurance Fund which collects funds from employers and employees. The risk of failing to receive the benefits is low in legal, declared work relations.
Risk Rating	Low Risk

Lithuania All region	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	Lithuanian labour legislation supports training in various forms and stages of the career. The Law on Employment, the Labour Code, the Law on Vocational Training and the Law on Non-Formal Adults Education and Continued Learning govern the measures to support training. The Labour Code (Article 61) stipulates that collective agreements shall outline the principles for training opportunities for employees. Article 270 specifies that the employer shall provide employees with adequate training on the health and safety aspects of the work. The Law on Employment (Articles 36-38) provides training opportunities for unemployed persons. The measures to support training include: – vocational training – employment under an apprenticeship employment contract – advanced training. The Order on Forest Work Safety Rules (DT 1–96) requires that every forest worker must have a certificate proving the required qualifications for the work. The State Labour Inspectorate or e.g. fire protection authorities, conduct field checks to verify the legal competence and qualifications of the workers, including those related to workplace safety. The State Labour Inspectorate, the State Forest Service, authorities of fire protection, the Directorate General of State Forests, and regional offices of the Environmental Protection Agency control the competence of workers and the level of required risk mitigation.
Risk Rating justification	Analysis above shows that there is a comprehensive system of occupational training in Lithuania and that it allows relevant forest workers to implement the conditions set out in all elements of the SBP standards relevant to their responsibilities. The risk is classified as low.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	The Labor Code ensures that grievance and dispute resolution mechanisms are established and implemented in workplaces. The Labor Code of the Republic of Lithuania provides for certain rules and procedures that both employers and employees must follow when resolving disputes. Any labour dispute should first be arbitrated within the workplace with the help of an employee trustee or labour council. Secondly, trade unions may help in the process. Labour Code Article 286 provides that individual labour disputes shall be heard by Labour Dispute Commissions or if the Commission fails to reach an agreement or the employee is unsatisfied with the resolution, he / she can take the case to the Court. The Commission is the mandatory primary body for dispute resolutions. The Labour Dispute Commissions are established locally, and they shall have an equal number of employees' and employers' representatives. In 2020 there were 22 Labour Dispute Commissions in the country. The term of a nominated Commission is two years. Labour Code Chapter XIX describes in detail the procedural

	arrangements for the Commission. Collective labour disputes are heard primarily by a Conciliation Commission and secondly by Labour Arbitration in the District Courts. Individual workers may file complaints to the State Labour Inspectorate by email, phone, or other means. The contact information is available online. However, it has to be noted here, as suggested by the stakeholder consultation, that when the forest management plan for the state forests is prepared, communities are usually not involved. Therefore, often the community members are surprised by the clearcutting in state forests adjacent to their properties. This does not however necessarily lead to any grievances and disputes. The State Labour Inspectorate enforces the Labour Code and addresses any complaints.
Risk Rating justification	The procedures to address labour-related disputes are well described. The risk of failing to meet the requirements of the indicator is low.
Risk Rating	Low Risk

Lithuania All region	**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	The Law on Health and Safety at Work and the Labour Code provide for the employer's and employee's responsibilities to ensure safe conditions for the work. There are specific regulations e.g. on the safety of forestry work, machinery or chemical use. Policy-level co-ordination on occupational health is ensured through the Occupational Health and Safety Commission based on the tripartite cooperation of social partners (Law on Health and Safety at Work). The Commission has an advisory role to the Ministry of Social Security and Labour, the Ministry of Health, and other state bodies and institutions. It may establish county-level and municipal commissions. Health and safety in forestry are controlled by the State Labour Inspectorate. In addition to the control and monitoring functions, it guides health and safety issues in different business sectors. The Inspectorate declared the number of checks on ensuring the requirements of legal acts regulating the safety and health of forestry and agriculture sectors in 2021, which is 7.4% of total checks (compared to 40% in the construction sector). The forestry and agriculture sectors have in general the lowest number of violations of labour laws in the country with 5% of all identified violations in 2021 compared to 16% in the construction sector (State Labour Inspectorate 2022). These two sectors have the lowest number of violations of employee safety and health law – 8.9%, compared to the highest 34.1% in the construction sector (State Labour Inspectorate 2022). The State Labour Inspectorate promotes, enforces and monitors work safety.
Risk Rating justification	The health and safety legislation is well developed and there are established procedures for its implementation and enforcement. Based on the

	relatively high-risk rate for health and safety injuries the risk is concluded to be specified.
Risk Rating	Specified Risk

Lithuania All region	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	Harvesting biomass in areas outside forests, such as agricultural lands or marginal lands, typically does not involve significant social and community impact. Biomass harvesting can create jobs and stimulate local economies, particularly in rural areas. More often, community resentment can arise if harvesting is planned in parks even when cutting down old and dangerous trees. The risk of social impact increases if the community is not properly consulted before harvesting begins if area is public.
Risk Rating justification	The risk for sourcing wood operations have had unmitigable adverse impacts on local communities is low.
Risk Rating	Low Risk

Lithuania All region	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**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	TOF - N/A
Risk Rating justification	TOF - N/A
Risk Rating	Low Risk

Lithuania All region	**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	There are no indigenous communities in Lithuania but there are

	traditional/national minorities. The Constitution of the Republic of Lithuania (Art. 37 and 45) regulates the rights of people belonging to national minorities. The protection of rights and freedoms of national minorities and the people belonging thereto forms an integral part of the international protection of human rights and falls within the ambit of the field of international co-operation. The Republic of Lithuania has ratified the key international agreements regulating the rights of national minorities. The Laws on Citizenship, the State Language, Education, Provision of Information to the Public, Religious Communities and Associations, Political Parties and Political Organisations, the Fundamentals of Protection of the Rights of the Child, and other legal acts guarantee and regulate the protection of the rights of people belonging to national minorities. Lithuania has ratified relevant UN and European EU agreements and conventions protecting human rights and protection of the rights of minority groups. The Law on Forests provides for free access to state and private forests and the right to collect e.g. berries and mushrooms. The access can be restricted based on justified reasons.
Risk Rating justification	Since Lithuania does not have a legally recognized Indigenous population with specific land tenure or use rights, the risk of negative impacts on Indigenous land rights is minimal.
Risk Rating	Low Risk

Lithuania All region	**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	Lithuania has a comprehensive system for addressing land-related conflicts, ensuring that tenure and use rights are respected and protected. Mechanisms are in place for resolving grievances and disputes related to tenure and use rights of land management practices. These mechanisms are part of the legal and administrative framework governing land use, management and dispute resolution. They are designed to ensure that landowners, land users, and local communities can address conflicts and grievances in a fair and transparent manner. The National Land Service under the Ministry of Environment and State Register Centre enforce laws and regulations related to land registry and the Environmental Protection Department enforces the Law on Forests. Regular monitoring of the enforcement is conducted and reported by the concerned agencies. Information about the Register and Cadastre including cadastral data and maps, ownership and its history, and property restrictions is publicly accessible online.
Risk Rating justification	The grievance processes are in place. The risk is classified as low.
Risk Rating	Low Risk

Lithuania All region	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	Lithuania does not have a legally recognized Indigenous population with specific land tenure or use rights.
Risk Rating justification	Based on the above a low risk is assigned for this indicator.
Risk Rating	Low Risk

Lithuania All region	Indicator
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	The preservation of designated cultural heritage sites is a legal and institutional priority, supported by national laws and international agreements. These sites are protected to maintain the country's historical, architectural, and cultural identity. In Lithuania, wood biomass cannot be sourced from designated cultural heritage sites without strict oversight and compliance with the country's legal protections for these areas. Cultural heritage sites, particularly those that include historic buildings, archaeological zones, or landscapes of cultural significance, are protected under Lithuanian law, and any activities, including logging or biomass harvesting, are tightly regulated to avoid damaging these areas. The Department of Cultural Heritage under the Ministry of Culture is responsible for implementing measures to protect cultural heritage. It has 10 territorial divisions in the country. The Centre of Cultural Heritage under the Department register cultural heritages and carries out research. Municipalities also have responsibilities for the preservation of cultural heritage. Immovable cultural property is registered when the Immovable Cultural Heritage Assessment Council together with municipal institutions decide on its protection status.
Risk Rating justification	The risk that biomass producing operations harm sites of cultural heritage is considered low.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Not Applicable (RED II SBE not included)

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).

Country: Lithuania - -

Not Applicable - only urban and landscape feedstock is used

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).