Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of Foronex BV.

Scope Change Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Certification Body (CB) Name:	Control Union Certifications BV
Primary CB contact for SBP:	Evaline Okumu
Primary CB contact email:	eokumu@controlunion.com
Audit team leader:	Henrique Silva
Audit team members:	-
Name of the Company:	Foronex BV.
Company legal address:	Ooigemstraat 16, 8710 Wielsbeke, Belgium
Company contact for SBP:	Andy Vandenberghe
Company contact email:	andy.vandenberghe@foronex.eu
Company website:	
Date of installation:	17 Sep 2026
SBP Certificate Code:	SBP-06-83
Date of certificate issue:	17 Mar 2023
Date of certificate expiry:	16 Mar 2028
Audit closing meeting date:	17 Sep 2026
Audit cycle:	Scope Change Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Bruna Scarparo
Date of decision:	19 Oct 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9733	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.12 The Organisation shall maintain accurate, complete, up to date and accessible records and reports covering all applicable SBP requirements applicable to the certificate scope, including at least the following: – training records, – subcontractors, – suppliers, – purchases, – determination of conversion rates, – sales, – material accounting including an annual summary, – stakeholder comments, feedback and complaints, – handling of non-conforming products, – record to support Standard 5 requirements, and – internal audit reports. Note: the DTS can be referenced for available records where applicable. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The evidence justifying the reported data for energy requirements for storage and handling of biomass (electricity, diesel oil) as documented in the SAR for stationary chipping was not available during the audit. The used data are identical as the data used for the previous reporting period, and it was indicated that nothing has changed since the previous reporting period. During the audit it was however not possible to verify the origin and accuracy of the mentioned numbers.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-10-19
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	2026-09-17

NC number 9734	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.4 The Organisation shall ensure the boundaries and the map of the Supply Base remain up-to-date. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Some countries that are (potentially) used as sources of raw materials are not mentioned in the report on the supply base. This concerns the origin of raw materials used in production generating processing residues that are used as feedstock. In the SBR no clear and concise overview is provided as to whether or not an SBE was deemed necessary for the listed countries.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2027-10-19
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	2026-09-17

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

In the next audit the organization should close the finddings from the last survailance audit.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Trader
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; SBP Instruction Document EU RED: Bridging Requirements for Meeting EU RED v2.0 ; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Product Group IDs	☒ Forest feedstock (1A) ☒ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 1.1 Wood pellets, WB 2.1 Wood chips, WB 2.2 Sawdust, WB 2.3 Wood shavings, WB 2.4 Other residues from wood processing
Feedstock origin (countries):	Belgium, France, Netherlands, Luxembourg, Germany
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	A Supply Base Evaluation (SBE) for forest feedstock in France has been added to the certification scope for this audit,

3.1 Description of the company

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

Foronex BV is a company based in Belgium that sources and trades wood residues without further processing. Biomass is sourced from the region comprising Belgium, France, the Netherlands, Germany and Luxembourg. In addition to supplying biomass to the energy industry, which is in the scope of SBP certification, the sourced biomass is also supplied to the manufacturing industry under e.g. PEFC certification. All feedstock within the company is at least PEFC Controlled using the company's own PEFC DDS system. For SBP compliant biomass, the primary feedstock sourced under a Supply Base Evaluation is obtained from Belgium and France only. EU RED III compliant primary feedstock is sourced from Belgium and potentially France. This is covered by the company's Level B risk assessment and either FSC or PEFC Certification or the company's own PEFC DDS system. Wood processing residues are only sourced with FSC- or PEFC-certification or under the company's own PEFC DDS and consequently labelled as PEFC Controlled biomass. Primary feedstock and wood processing residues are either stored at designated storage locations or shipped directly to the customer. Apart from the sourcing of feedstock, Foronex can also trade in wood pellets, which, within the scope of SBP certification, are sourced as SBP-certified from SBP-certified biomass producers.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Foronex B.V.	Wielsbeke	Head office, storage	☒
Agrophil	Villers-le-Gambom, Belgium	Outsourced storage	☐
Agri-Energie	Audemer, Manneville sur Risle, France	Rented storage with Foronex personnel	☐
Foronex B.V.	Brinon sur Sauldre, France	External storage	☐

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

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

Contracting and sourcing of primary and wood processing residues. Wood processing residues are either FSC- or PEFC-certified (SBP compliant), or included in the existing PEFC DDS system and labelled as PEFC controlled. Primary material is assessed before contracting to comply with SBP. This is verified by documentation and sampling of the harvesting sites. All movements are registered based on transportation documents and invoices (where relevant). Material balance accounts for the different products and their movements between storage locations if relevant. Evidence is verified and stored.

4 Specific objective of the audit

The specific objective of this evaluation was to add a SBE evaluation to Frqnce and with this claim primary feedstock as SBP compliant and verifiy if the management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Henrique Silva	4.0
2. On-site (excl. travel time)	Henrique Silva	16.0
3. Report writing	Henrique Silva	8.0
4. Other	Henrique Silva	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Henrique Silva	Lead auditor	Forestry expert lead auditor in FSC, PEFC, SURE,GGL and EnPlus

5.3 Description of evaluation activities

This scope change audit was conducted on September, 2026. The audit was conducted on the basis of meeting/interviews with relevant people of the certificate holder, relevant documents and records, and other best available information. The audit consisted of an opening meeting, during which the scope was confirmed. The auditor also explained the methods to be employed during the audit. After this introduction, all relevant Bridging requirements of the SBP scheme for meeting REDIII were verified on compliance through the use of a report template and checklists.
During the audit 2 out 4 FMU's were visited since this was a audit to evaluate the supply form France the 2 FMU's were in Bordeuaux (France).

5.4 List of forest management units and feedstock suppliers visited

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

Site name
F33 Lanton-Briguet Lamarre
Site location
Bordeuax (France)

Site description
Burned forest of Pine in 2026
Rationale and focus of visit
Verifiy the evaluation made by the CH
Description of audit activity
Process inspection, interview, feedstock origin evaluation, maps analysing and report evaluation

Site name
F33-Saint-Jean-d'Illac- P.Cazeau
Site location
Bordeuax (France)
Site description
Thinnings in Pine forest
Rationale and focus of visit
Verifiy the system of evaluation of the CH
Description of audit activity
Process inspection, interview, feedstock origin evaluation, maps analysing and report evaluation

5.5 Describe audit sampling methodology used

Sampling was done based on the calculation applicable for Forest feedstock SBP-Compliant (SR(4)*0,8) evaluated as a new scope.

5.6 CB stakeholder engagement

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

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

5.7 Stakeholder feedback and response

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

5.8 Main strengths and weaknesses of the management system and operations

Strengths:

- The presence of PEFC certification is considered a main strength.

- All sourced material, except primary sources, has an SBP endorsed certification status (mostly PEFC certified, or PEFC controlled sources, but also FSC certified), and therefore no further physical segregation is required.

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

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

A robust and comprehensive Supply Base Evaluation (SBE) was developed, identifying 10 specified risks, despite the fact that the suppliers belong to a large corporate group with PEFC-certified forest management operations. This conservative approach demonstrates a high level of precaution and due diligence, ensuring that potential risks are thoroughly identified and assessed, regardless of the existing forest certification status.
Such a methodology strengthens the credibility and robustness of the SBE and provides the Certification Body (CB) with a higher level of confidence and assurance when reviewing and approving the risk assessments.

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

☐ N/A – processing residues and/or post-consumer feedstock not used.
A number of suppliers of processing residues have been visited during the survailance.

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

All the management systems and a sample of transactions have been inspected.

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

Energy use data is supported by well documented sources. References to standard values are up to date.

5.13 Summary of audit findings for competency of involved personnel

The SBE was prepared by an external consultant who has extensive experience with SBP, and who holds a PhD in forestry. The main responsible person within the company has been trained extensively and shows high awareness of all relevant elements of the SBE as well as the SBP standards.

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

☒ N/A – Standard 6 not in the scope

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

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

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

Control Union assessed the risk for each Indicator using the guidance in Section 11 of the SBP Framework Standard 2: Verification of SBP-compliant Feedstock.
No Supplier Verification Program has been performed as no Unspecified Risks were identified.
The risk assessment identified 5 specified risk indicators, which need specific control systems or mitigation measures. Mitigation Measures implemented to avoid feedstock with Specified Risks and exclude it from SBP-Compliant biomass.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Belgium
Area/Sub-Scope
N/A
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
This indicator applies to Forests and Trees Outside Forests (TOF) - Landscape (not to TOF - Urban). Specified risk on HCV 3. Low risk on the other HCVs. In general, HCV 3 is managed adequately in Belgium through a comprehensive legal framework, species protection measures, and designated areas such as Natura 2000 sites. However, a specified risk has been identified for 10 habitat types listed in Annex I of the EU Habitats Directive. These habitats are currently indicated with the worst conservation status. The risk is considered present across all territories, including landscapes, private and public forests, national parks, protected areas, and Natura 2000 sites.
Detailed description of a mitigation measure
To mitigate the identified risk related to endangered Annex I forest habitats (HCV3), our company applies a precautionary approach. The general procedure for assessing harvesting areas is defined as a mitigation measure under indicator 2.1.3. For each sourcing area, documentation on management operations is collected. Using this, along with online maps and databases, some areas can be excluded early if they clearly lack ecosystem elements typical of the ten valuable habitat types. If such elements are identified or possibly present, the location, relevant forest management plans, and harvesting permits are re-examined with regard to the

environmental impact assessment and conservation measures targeting the habitat type or its components. The minimal required effort of habitat conservation (active or passive) depends on the classification of the area as protected or regular.
In protected areas, such as Natura 2000 sites, the management operations and plans must demonstrably contribute to the improvement of the endangered habitat type. In non-protected areas, the presence of valuable forest elements must at least be preserved (to the present level). These may not be further endangered or replaced through the harvesting operations. If typical elements of one of the high-value habitat types are present, biomass may only be sourced from maintenance operations (not clear cuts) that contribute to the conservation of those features. Areas with approved forest management plans or harvesting permits may be accepted only if the environmental impact has sufficiently been assessed and effective conservation practices are demonstrated. Additional verification may include examination of the regional context, plot-level review, and confirmation that best practices are applied in forest residue removal.
FSC certification is considered sufficient to demonstrate compliance. According to the SBP benchmark, PEFC certification may not guarantee adequate environmental impact assessment; therefore, PEFC certified areas require further review. In case of insufficient evidence or doubt, the area is excluded from the SBE.

Detailed description of CB evaluation of mitigation measure and its conclusions

No sourcing of primary feedstock using the SBE during the reporting period. Hence, only desk evaluation could be conducted. It is expected that described and implemented mitigation measures in the Supply Base Evaluation sufficiently ensure mitigation of this risk.

Country

Belgium

Area/Sub-Scope

N/A

Indicator

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

Specified risk description

This indicator applies to Forests and Trees Outside Forests (TOF) - Landscape (not to TOF - Urban) Habitats and species with high biodiversity and conservation value may emerge over short timeframes. To ensure these values are not overlooked, every plot must be assessed before operations begin. Our company applies a precautionary approach: the risk of impacting conservation values is considered present across all territories, including landscapes, private and public forests, national parks, and protected areas such as Natura 2000 sites.

Detailed description of a mitigation measure

Biomass only passes the SBE if it originates from operations that demonstrably avoid harm to important environmental values. Harvesting teams must notify the Certification Manager in advance, allowing time for proper plot assessment.

Assessment Step Plan (Certification Manager):
1. Document request and review
Forest management plans and harvesting permits are requested and checked for accuracy and completeness. If information is unclear or missing, or if inconsistencies arise, the supplier is contacted again. In case of doubt the company also contacts the relevant authority directly.
2. Desk research
The plot is reviewed using online maps, satellite imagery, and official databases. The Certification Manager checks the area's legal and ecological status, including possible designations such as Natura 2000, national park, known sensitive habitat types, or the potential presence of protected species.
3. Assessment
Before any site visit, the Certification Manager evaluates context-specific risk factors, including the timing of operations (like nesting periods), and the type, ecological condition, and size of the surrounding forest (for example a large mature spruce monoculture vs. a small and vulnerable beech forest), and other local sensitivities. The forest habitat type is determined as precisely as possible based on available data. On basis of the findings, the supplier is interviewed to assess their awareness of any identified environmental values and applicable biodiversity obligations.
4. Onsite inspection
Nearly always, a field inspection is carried out before or during the operations. This allows for direct verification of environmental values, forest type, and operational practices. The company expects from the suppliers that best practices are applied onsite. A site is only not visited if the likelihood of biodiversity values is minimal and there is sufficient prior experience with the supplier's compliance and quality of work.
Verification and Decision
The Certification Manager discusses the findings with the supplier to confirm alignment between planned operations and biodiversity obligations. Harvesting plots are accepted only if environmental values are assessed and conservation measures are clearly respected. In case of any doubt the plots are excluded from the SBE. FSC-certified areas are accepted as compliant. PEFC-certified areas are subject to additional review, as PEFC does not always guarantee sufficient environmental assessment under the SBP benchmark. In case of doubt or insufficient evidence, the area is excluded. All assessments are documented systematically per supplier and per plot. This includes the completed assessment checklist, relevant documents, photos, etc. This procedure serves as the framework for implementing the mitigation measures under indicators 2.1.2, 2.2.2, 2.2.3, 3.2.2, and 3.2.3. While the specific aspects assessed under each indicator differ, the method and steps of the assessment are the same. As a result of strict inspections and increased requirements under SBP version 2 and REDIII, more suppliers will fall short of compliance, meaning the company will do more work while achieving less output.

Detailed description of CB evaluation of mitigation measure and its conclusions

No sourcing of primary feedstock using the SBE during the reporting period. Hence, only desk evaluation could be conducted. It is expected that described and implemented mitigation measures in the Supply Base Evaluation sufficiently ensure mitigation of this risk.

Country
Belgium
Area/Sub-Scope
N/A
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.
Specified risk description
This indicator applies to Forests only, not to Trees Outside Forests (TOF). The indicator states unambiguously that biomass shall not be sourced from low-productive or difficult-to-regenerate areas. The possibility of making a conditional exception is not explicitly mentioned in the SBP guidance, though likely implied. In Belgium, such forests exist — mainly within protected areas and zones — and biomass sourcing does occur, creating a risk of non-compliance, partly due to the indicator's strict wording.
Detailed description of a mitigation measure
Foronex verifies the management plans and operational practices both within and outside the protected areas and zones. The general risk mitigation procedure (see indicator 2.1.3) includes the assessment of sourcing areas for biodiversity, environmental values, and sustainable regeneration using supplier documentation, online maps and databases, and field inspections. The integration of the REDIII requirements into this procedure clarifies and specifies several conservation topics that were already being addressed. BiomassConsult's "REDIII Compliance Approach" is applied to close the remaining gaps. It covers the requirements of REDIII paragraphs 29(3–5) on no-go areas and paragraph 29(6) on the mandatory verification of biomass sourcing operations. The sourcing area can pass the SBE if forest management (plan) is sustainable, sourcing operations do not harm ecological values, do not cause significant carbon emissions from harvesting in combination with slow or prolonged regeneration, and do not result in forest degradation. However, if the area may at the same time be considered an old-growth forest, it is excluded unconditionally.
Detailed description of CB evaluation of mitigation measure and its conclusions
No sourcing of primary feedstock using the SBE during the reporting period. Hence, only desk evaluation could be conducted. It is expected that described and implemented mitigation measures in the Supply Base Evaluation sufficiently ensure mitigation of this risk.

Country
Belgium
Area/Sub-Scope
N/A
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).
Specified risk description
This indicator applies to Forests only, not to Trees Outside Forests (TOF). The indicator states unambiguously that biomass shall not be sourced from forests having combined attributes of high carbon stocks and high conservation value (HCV). The possibility of making a conditional exception is not explicitly mentioned in the SBP guidance, though likely implied. In Belgium, such forests exist — mainly within protected areas and zones — and biomass sourcing does occur, creating a risk of non-compliance, partly due to the indicator's strict wording.
Detailed description of a mitigation measure
See the mitigation measures of the previous indicator 3.2.2. The topic of high carbon stocks and HCV is well covered by REDIII paragraphs 29(3–5), while paragraph 29(6) requires onsite verification of best practices. The integration of the REDIII requirements from the mentioned paragraphs into the company's general mitigation procedure for Belgium (see indicator 2.1.3) serves as a specification of the assessment method. The assessment method already paid special attention to 10 high value forest habitat types in Belgium (see indicator 2.1.2). The sourcing area can pass the SBE if forest management (plan) is sustainable, sourcing operations do not harm ecological values, do not cause significant carbon emissions from harvesting in combination with slow or prolonged regeneration periods, and do not result in the loss of conservation values. However, if the area may at the same time be considered an old-growth forest, it is excluded unconditionally.
Detailed description of CB evaluation of mitigation measure and its conclusions
No sourcing of primary feedstock using the SBE during the reporting period. Hence, only desk evaluation could be conducted. It is expected that described and implemented mitigation measures in the Supply Base Evaluation sufficiently ensure mitigation of this risk.

Country
Belgium
Area/Sub-Scope
N/A
Indicator
3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Specified risk description
This indicator applies to Forests only, not to Trees Outside Forests (TOF). On the cascade principle and the use of biomass for renewable energy, the Belgian governments have taken an active stakeholder engagement approach, including the possibility of enforcement measures. However, the current governing framework remains insufficient to ensure that renewable energy support schemes will not undermine the efficient use of primary feedstock. Given Belgium's highly developed wood processing industry, there is a risk that policy incentives, such as subsidies and

green certificates, both from the regions themselves and from other European countries, create competition with the wood and paper industry.

Detailed description of a mitigation measure

Priority is given to our non-energy customers, provided that deliveries remain economically feasible, even when such deliveries are less profitable as to the energy sector.

Detailed description of CB evaluation of mitigation measure and its conclusions

No sourcing of primary feedstock using the SBE during the reporting period. Hence, only desk evaluation could be conducted. It is expected that described and implemented mitigation measures in the Supply Base Evaluation sufficiently ensure mitigation of this risk.

Country

France

Area/Sub-Scope

European area

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.

Specified risk description

Specified Risk for: • Uncertified private forests • PEFC-certified private forests • Landscape Trees Outside Forests (TOF) The areas above may lack sufficient pre-harvest identification of biodiversity values. General inventories, including online databases and maps, and general legal requirements can miss recent biodiversity developments such as nesting, important cavity trees and other dynamic site features. For example, wet microhabitats, unprotected ZNIEFF features and other locally important ecological features may be absent from general maps. Many forests and environments in France comprise, or retain key elements of, EU Habitats Directive Annex I habitats. However, management decisions on public and private areas may prioritise other objectives. Stands with such biodiversity values are still at risk of being clear-cut and replaced. Operations in low-biodiversity forest plantations and some types of roadside areas may be classified as Low Risk where evidence supports that relevant biodiversity values are absent. Breeding periods must nevertheless be respected. According to the French Ministry of Agriculture, France experienced an estimated net annual loss of 23.5 thousand kilometres of hedges and tree lines during 2017–2021, equivalent to approximately 1.5% of the national network. Excessively frequent cutting and unsuitable machinery also cause hedge degradation and long-term tree mortality. Additionally, in TOF - Landscape, dynamic biodiversity features, including nests, cavity trees and local corridors may remain unidentified where operations rely on general online databases without a site-specific pre-harvest inventory. In its general benchmark of PEFC, SBP found that PEFC does not require owners to identify the full range of biodiversity features covered by SBP.

Detailed description of a mitigation measure

As part of the SBE and EU RED Level B assessment procedure, check supplier information, management documents, online databases, maps and available records for potential biodiversity values and features, and seek evidence of a site-specific pre-

harvest inspection. Missing, outdated or conflicting information triggers further investigation and, where necessary, on-site inspection before acceptance.
Where evidence is missing and biodiversity values were expected, a site visit after clear-felling is unlikely to clarify the original conditions. The forest manager must provide a pre-harvest site inventory or demonstrate on site that high-value biodiversity elements were found (and safeguarded, see 2.1.2).
If adequate risk mitigation cannot be demonstrated, the biomass does not pass the SBE.

Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures appear robust and appropriate for addressing the risks associated with Indicator 2.1.1, particularly regarding the identification of biodiversity values prior to harvesting operations.
The measures establish a comprehensive verification process, combining documentary reviews, consultation of databases and maps, and evidence of site-specific pre-harvest inspections. They also introduce clear requirements for further investigation where information is missing, outdated or inconsistent.
A particularly strong aspect is the recognition that post-harvest inspections, especially following clear-felling, may not provide sufficient evidence of the biodiversity values originally present. Requiring a pre-harvest inventory or other verifiable evidence that biodiversity features were identified and safeguarded significantly strengthens the mitigation approach.
Furthermore, the explicit exclusion of biomass from the SBE where adequate risk mitigation cannot be demonstrated provides an important safeguard against accepting material for which compliance has not been sufficiently verified.
Overall, these measures provide a strong framework for risk mitigation under Indicator 2.1.1. However, their effectiveness depends on consistent implementation, reliable supporting evidence, and documented verification of the measures applied.

Country

France

Area/Sub-Scope

European area

Indicator

2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.

Specified risk description

Specified Risk for: • Uncertified private forests • PEFC-certified private forests • TOF Landscape These categories may lack a site-specific assessment of how harvesting type, scale, timing and machinery could affect identified values. However, where field inspections under 2.1.1 demonstrate that relevant biodiversity values are absent, 2.1.2 can also be considered covered. In France, this risk particularly concerns uncertified private holdings below 20 ha without a voluntary management document (PSG, RTG or CBPS), especially where the harvesting operation does not trigger a formal environmental assessment. As mentioned under 2.1.1, reliance on INPN and ZNIEFF mapping without a pre-harvest site check can leave locally important biodiversity features

unidentified. The potential impacts of harvesting may therefore remain unassessed. For TOF Landscape, impact assessments should identify measures to prevent the removal of old and valuable hedgerow trees such as pollarded trees, disruption of ecological corridors, unneeded damage to hedges due to harvesting, and disturbance during breeding periods. In its general benchmark of PEFC, SBP found that PEFC's indicators on assessing harvesting impacts on identified biodiversity features are less specific than those of SBP.

Detailed description of a mitigation measure

Building on 2.1.1, a Remote-Inspection Checklist is completed for each sourcing area. Pre-harvest impact assessments and/or operational plans need to address the identified biodiversity values and the suitability of the proposed harvesting system, scale, timing and machinery.
An adequate inventory alone does not demonstrate that operational impacts were evaluated. Supplier documents, reports and photographs can prove that appropriate protective measures were planned and applied. Missing, outdated or conflicting information triggers further investigation and, where necessary, on-site assessment before acceptance.
After clear-felling, a site visit may no longer establish whether impacts were adequately assessed and
managed. Pre-harvest assessments and implementation records are then required.
If adequate risk mitigation cannot be demonstrated, the biomass does not pass the SBE.

Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 2.1.2, particularly regarding the assessment and management of potential impacts of harvesting operations on biodiversity values.
The measures establish a clear connection with Indicator 2.1.1, ensuring that identified biodiversity values are not only recorded but also considered in operational planning and harvesting decisions.
A particularly strong element is the requirement to assess the suitability of harvesting systems, operational scale, timing and machinery in relation to identified biodiversity values. This demonstrates that the mitigation approach goes beyond biodiversity identification and addresses the potential impacts of forest operations.
The requirement for a Remote-Inspection Checklist for each sourcing area, supported by pre-harvest impact assessments, operational plans, photographic evidence and implementation records, provides a structured and verifiable assessment process.
Furthermore, recognising the limitations of post-harvest inspections following clear-felling strengthens the methodology by requiring documented evidence of both pre-harvest impact assessments and the implementation of protective measures.
The explicit rejection of biomass where adequate risk mitigation cannot be demonstrated provides an additional safeguard against accepting material without sufficient evidence of compliance.

Country

France

Area/Sub-Scope
European area
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
Specified Risk for: • Uncertified private forests below 20 ha without a PSG, RTG or CBPS management document • TOF - Landscape In France, small private forests without a management document lack the systematic review of harvesting and regeneration provided through public-forest planning, compulsory private-forest plans or certification. Increasing drought, heat, pest and disease pressure exposes weaknesses in species selection and diversification. Regeneration that restores tree cover without addressing these weaknesses may leave future stands vulnerable and compromise long-term ecosystem functions. For TOF - Landscape, the 2023 French government review found that planting programmes had not reversed hedge decline. Excessively frequent cutting and unsuitable machinery cause hedge degradation. Destructive removal also disrupts ecological connections and reduces the soil protection, water regulation and habitat functions provided by hedges and other woody landscape features.
Detailed description of a mitigation measure
Building on 2.1.1–2.1.3, the remote assessment verifies whether a pre-harvest site assessment was completed and whether harvesting and regeneration decisions maintain ecosystem health, vitality, functions and services. Species selection, diversification and regeneration methods are assessed against site conditions, expected climate change and disturbance risks. Management documents, supplier reports and photographs are reviewed. Site-dependent measures are checked, including retention of valuable trees, ground vegetation, unharvested areas and sufficient harvesting residues to maintain soil fertility and biodiversity. For TOF - Landscape, retention of root systems, regrowth capacity and connected vegetation is verified so that ecosystem functions can be maintained after the operation. Implementation is checked against operational records and photographs. Insufficient or conflicting evidence triggers further investigation and, where needed, a site inspection. The sourcing area is classified as non-compliant where operations fail to prevent lasting damage to soil fertility, water regulation or biodiversity, or where regeneration is not expected to produce a resilient forest stand. It is also rejected if further investigation cannot establish whether these functions have been maintained.
Detailed description of CB evaluation of mitigation measure and its conclusions
The proposed mitigation measures provide a strong framework for verifying the maintenance of ecosystem functions and the prevention of long-term environmental degradation following harvesting operations. The combination of pre-harvest assessments, operational planning, documentary verification and potential on-site inspections strengthens the reliability of the risk mitigation process. Particularly relevant is the assessment of regeneration methods, species selection, climate resilience and the retention of key ecological features, including valuable trees, ground vegetation, root systems and harvesting residues. The explicit rejection of sourcing areas where ecosystem functions cannot be

demonstrated to have been maintained provides an additional safeguard against accepting non-compliant biomass.

Country
France
Area/Sub-Scope
European area
Indicator
2.2.10 Harvested areas shall be regenerated
Specified risk description
Specified Risk for: • Uncertified private forests below 20 ha without a PSG, RTG or CBPS management document • TOF - Landscape In France, small private forests without a management document fall outside systematic review of harvesting and regeneration. The statutory five-year regeneration obligation applies to clear-cuts exceeding departmental thresholds where natural regeneration is insufficient. Smaller operations may fall outside this requirement, while restoring tree cover alone does not demonstrate that the new stand will withstand future climatic conditions. Requirements introduced in May 2025 for publicly funded regeneration address site and future-climate suitability, including species diversification for planting projects of at least 4 ha. However, these funding conditions do not cover all privately financed regeneration. FSC and PEFC-certified small owners are excluded from this Specified Risk category because both schemes' regeneration requirements apply regardless of ownership size. The French Court of Auditors (Cour des comptes, 2024) identified outdated management documents and insufficient consideration of climate risks. A joint NGO review published by WWF France in 2023 also criticised insufficient diversification and the failure to distinguish stands requiring replacement from those that could be improved through silviculture. These weaknesses can perpetuate vulnerability to drought, pests and other disturbances. For TOF - Landscape, continued hedge loss in France indicates that regrowth and replacement are not sufficiently secured. Destructive cuttings and damage to retained trees or soil can also prevent recovery.
Detailed description of a mitigation measure
Building on 2.1.1–2.1.3 and 2.2.2, existing regeneration and proposed regeneration methods are assessed against site conditions, projected climate and disturbance risks. Species composition, protection against browsing and pests, the implementation timetable and responsibility for subsequent maintenance are checked. Where existing stands can be improved through selective harvesting or enrichment planting, unnecessary clear-felling and complete replanting should be avoided. Proposed species mixtures and natural regeneration are assessed for their ability to establish a resilient stand. Re-establishment of a conifer monoculture is considered non-compliant unless evidence demonstrates that it is the only viable option under the site's environmental conditions. For TOF Landscape, retained stumps, roots and trees are assessed for their capacity to regenerate. Normal coppicing and pollarding do not require individual replacement of every removed tree. Hedge destruction is classified as non-compliant. Any exception for unavoidable essential infrastructure requires documented justification, the necessary authorisations and evidence that approved compensatory planting has started. Supplier records, regeneration plans and photographs are reviewed; sites are inspected where further verification is needed. The sourcing area is classified as non-compliant where

regeneration is unlikely to establish a resilient stand or restore the affected landscape element.

Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 2.2.10, particularly regarding successful regeneration, species diversification and the establishment of resilient forest stands following harvesting operations.
The measures establish a structured assessment process that considers site-specific environmental conditions, projected climate change, disturbance risks, species composition and the long-term viability of regeneration strategies.
A particularly strong aspect is the preference for selective harvesting and enrichment planting over unnecessary clear-felling, together with the requirement to justify the re-establishment of conifer monocultures. These provisions support the development of more diverse and resilient forest ecosystems.
The inclusion of specific requirements for TOF – Landscape further strengthens the mitigation approach by addressing coppicing, pollarding, natural regrowth and hedgerow protection, while establishing clear conditions for exceptional infrastructure-related interventions.
Furthermore, the verification of regeneration plans, implementation responsibilities, maintenance schedules and supporting evidence, combined with on-site inspections where necessary, provides a reliable framework for assessing compliance.
The explicit rejection of sourcing areas where successful regeneration or restoration of landscape elements cannot be reasonably demonstrated represents an important safeguard against accepting biomass associated with unsustainable harvesting practices.

Country

France

Area/Sub-Scope

European area

Indicator

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

Specified risk description

Specified Risk for: • Uncertified private owners (with clearance obligations) • Small PEFC group members (with clearance obligations) France has established forest-health monitoring, fire-prevention and emergency-response systems. However, failure to carry out mandatory vegetation clearance (Obligations Légales de Débroussaillement) is a persistent problem. The French Senate reported completion rates often below 30% in 2022. Uncleared vegetation increases fire intensity and spread, threatens surrounding ecosystems and diverts firefighting resources towards protecting buildings. Reported causes include poor awareness among owners and difficulties for municipalities in applying enforcement procedures. In May 2026, the Government confirmed that these obligations remained insufficiently known and reported that 90% of houses destroyed in forest fires stood on uncleared or poorly maintained land. From January to August 2026, approximately 119 thousand ha (1.19 thousand km²) of forest was destroyed by wildfire in metropolitan France

Detailed description of a mitigation measure
The assessment inquires whether the supplying owner has mandatory vegetation-clearance obligations. Compliance is assessed at owner level, including obligations on land outside the sourcing plot. Verification can combine supplier information, operational records, dated photographs, official inspection findings and site visits. Relevant reports and stakeholder notifications are taken into account. Any indication of a breach is discussed with the land owner. Stakeholders are informed of this owner-level exclusion policy and asked to cooperate. If a breach is confirmed on any land for which the owner is responsible, all biomass from that owner is classified as non-compliant, including material from other plots. Acceptance resumes only after the required clearance has been completed.
Detailed description of CB evaluation of mitigation measure and its conclusions
The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 2.2.11, particularly regarding compliance with mandatory vegetation-clearance obligations and the prevention of biomass sourcing from non-compliant landowners. A particularly strong aspect is the application of the assessment at landowner level rather than exclusively at sourcing-plot level. This conservative approach ensures that non-compliance with mandatory vegetation-clearance requirements on any land under the owner's responsibility may affect the eligibility of all biomass supplied by that owner. The combination of supplier declarations, operational records, dated photographs, official inspection findings, stakeholder information and on-site verification provides a comprehensive framework for identifying and investigating potential non-compliance. Furthermore, the requirement to discuss suspected breaches with landowners and consider stakeholder notifications strengthens the transparency and reliability of the verification process. The explicit exclusion of all biomass supplied by a landowner where a breach is confirmed represents a particularly strong risk mitigation measure, extending beyond individual harvesting sites and encouraging compliance across the owner's landholdings. The requirement to complete mandatory vegetation-clearance operations before biomass acceptance resumes provides an additional safeguard.

Country
France
Area/Sub-Scope
European area
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.
Specified risk description

Specified Risk for all forest ownership and certification categories. France has no single national classification covering all low-productive or difficult-to-regenerate forests. Relevant areas include vulnerable mountain forests, forests on shallow or unstable soils and wooded wetlands or peatlands. In the Alps, Pyrenees and Mediterranean mountains, slow growth, erosion and difficult regeneration can make biomass-driven harvesting incompatible with ecosystem functioning and protection against avalanches, rockfall and torrential flooding. Removing residues can also increase nutrient loss and soil damage on vulnerable sites. Legal protection and mountain-restoration programmes do not cover every vulnerable forest. Reviews also report insufficient funding and delayed renewal of ageing protection forests. New access roads can expose previously inaccessible stands to harvesting pressure. Examples documented in the SBE include access development at Saint-Gervais-les-Bains, insufficient larch regeneration at Péone and slow-growing high-mountain forests in Écrins National Park. These findings require site-specific assessment and do not exclude entire regions. Neither FSC nor PEFC certification cover this indicator in a direct manner.

Detailed description of a mitigation measure

The assessment reviews supplier information, management documents, online databases and maps, including evidence examined under indicators 2.1.1–2.1.3 and the EU RED Level B assessment. It establishes the source location and land-cover type. Where low productivity or difficult regeneration may be the case, it checks local classifications, growth and regeneration capacity, soil type, protective functions and the purpose and method of harvesting.
Where the main operations have already taken place, available pre-harvest assessments, photographs and operational records are reviewed to establish the original conditions and the effects of harvesting. Any remaining residue collection is also assessed for soil damage and nutrient loss. Missing, outdated or conflicting information triggers further investigation. A site inspection is undertaken only when there are still open questions and where it could (possibly) resolve unclarities.
Where young trees are harvested from land that became wooded after 2007, historical land status is always checked (see indicator 2.2.1).
Biomass-driven exploitation of low-productive or difficult-to-regenerate forests does not pass the SBE. This includes commercial harvesting in vulnerable high-Alpine forests and wood production on peatland.
However, these ecosystems are not automatically unconditional No-Go areas. Biomass arising as a residue from limited maintenance or restoration operations may be accepted where the harvesting was demonstrably necessary to conserve or restore the ecosystem. This does not apply to primary or old-growth forests or other unconditional EU RED No-Go areas. Where the SBE and EU RED assessments both apply, the stricter result prevails. If eligibility remains uncertain, the biomass does not pass the SBE.

Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 3.2.2, particularly regarding the prevention of biomass-driven exploitation of low-productivity forests and forests with limited regeneration capacity.
The measures establish a structured and precautionary assessment process, combining supplier information, forest management documentation, historical land-use records, online databases, maps and site-specific evidence. The integration of information assessed under Indicators 2.1.1–2.1.3 and the EU RED Level B

assessment further strengthens the consistency and reliability of the evaluation.
A particularly strong aspect is the consideration of site-specific ecological conditions, including forest productivity, regeneration capacity, soil characteristics, protective functions and harvesting objectives. This ensures that harvesting activities are assessed according to their potential environmental impacts rather than relying exclusively on general forest classifications.
The distinction between commercial biomass-driven exploitation and limited maintenance or ecological restoration operations is particularly relevant. It provides a proportionate approach while maintaining strict safeguards for vulnerable ecosystems, including high-Alpine forests and peatlands.
Furthermore, the requirement to examine pre-harvest evidence when operations have already occurred, together with the assessment of potential soil damage and nutrient depletion from residue collection, strengthens the verification process.
The explicit exclusion of primary forests, old-growth forests and other unconditional EU RED No-Go areas, combined with the application of the stricter assessment outcome where both frameworks apply, provides an additional level of precaution.
The rejection of biomass whenever eligibility cannot be sufficiently demonstrated represents a particularly important safeguard against accepting material associated with unsustainable harvesting practices.

Country
France
Area/Sub-Scope
European area
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).
Specified risk description
Specified Risk for: • All forest ownership and certification categories • TOF - Landscape and Urban France's inventories and protection measures do not identify or safeguard every forest combining "high carbon stocks and HCVs". Relevant stands occur in public and private forests, including outside protected areas. For example, maps of "ancient-forests" establish continuity of forest land use, but do not establish current stand biodiversity value or its density. Relevant TOF examples include ancient hedgerow trees, mature riparian woodland and old native woodlands in parks. In 2023, the regional scientific council CSRPN Grand Est reported that the region lacked an inventory of old-growth forests meeting the European Commission's definition. Protected-area rules and certification can permit harvesting, including maintenance operations in Old-Growth Forests (OGFs), although biomass from primary forests and OGFs is excluded under EU RED. In other forests combining high carbon stocks and HCVs, legally permitted operations may reduce carbon stocks or damage conservation values.
Detailed description of a mitigation measure
Building on 2.1.1–2.1.3, maps, historical and current aerial photographs, stand descriptions and habitat inventories are reviewed to establish whether high carbon stocks and HCVs occur together or were present before harvesting. Annex I habitats,

protected species and natural forest structures trigger closer investigation. Natura 2000 information and management records are checked.
Biomass from primary and old-growth forests is classified as non-compliant, including biomass from safety, maintenance or conservation operations. Other unconditional EU RED No-Go exclusions also apply.
Outside these areas, limited maintenance or conservation operations may supply compliant biomass where management plans and their implementation maintain carbon stocks over the medium term and demonstrably contribute to conserving biodiversity values and HCVs. Planned removals, expected growth and regeneration, and measures protecting the identified values are assessed.
Pre-harvest assessments, operational records and photographs are investigated. Sites are visited where further verification is needed.
The same assessment applies to TOF - Landscape and Urban areas. Where the required conservation of high carbon stocks and HCVs cannot be demonstrated, the area is classified as non-compliant

Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 3.2.3, particularly regarding the conservation of high carbon stocks and High Conservation Values (HCVs) in forest ecosystems and other sourcing areas.
The measures establish a structured and precautionary assessment process, combining historical and current aerial photographs, forest stand descriptions, habitat inventories, Natura 2000 information and forest management records. This approach allows the identification of areas where high carbon stocks and HCVs coexist, including situations where these values may have been present before harvesting operations.
A particularly strong aspect is the explicit exclusion of biomass originating from primary and old-growth forests, including material generated through safety, maintenance or conservation operations. The application of other unconditional EU RED No-Go exclusions further strengthens the precautionary approach.
The distinction between prohibited sourcing areas and other areas where limited maintenance or conservation operations may be acceptable is also appropriate. Requiring evidence that such operations maintain carbon stocks over the medium term while contributing to biodiversity and HCV conservation provides a sound basis for evaluating their sustainability.
Furthermore, the assessment of planned removals, expected forest growth, regeneration capacity and protective measures ensures that both carbon conservation and biodiversity objectives are considered in management decisions.
The integration of pre-harvest assessments, operational records, photographic evidence and targeted site inspections strengthens the verification process, particularly where historical conditions or harvesting impacts require additional investigation.
The extension of these requirements to TOF – Landscape and Urban areas provides additional assurance that high carbon stocks and conservation values are assessed consistently across different sourcing categories.

Country

France

Area/Sub-Scope
European area
Indicator
3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Specified risk description
The Specified Risk applies to all areas and biomass. Energy demand may divert stemwood from long-lived products. This is a documented risk in France. France Stratégie, the French government's strategic analysis and policy-advice agency, reported that, of approximately 57 million m³ harvested in 2021, 68% ultimately entered energy use, including household firewood and processing residues, while only 21% entered long-lived products. Commercial wood-energy volumes had doubled over the preceding decade, while sawlog and industrial-wood volumes declined. Public support for wood energy can enable energy users to outbid material processors, including panel manufacturers, for usable primary wood. The 2025 Senate review confirmed that competition intensified during the 2022–2023 energy-price crisis, when wood was sometimes purchased for energy at higher prices than for industrial processing.
Detailed description of a mitigation measure
FORONEX BV serves several wood-processing markets and prioritises customers manufacturing long-lived products. A higher price alone does not justify diversion to the energy market. Biomass sourcing focuses on harvesting residues and damaged or salvage wood unsuitable for material use. Each assortment is assessed using supplier information and grading records. Usable stems, also from salvage operations, are first offered to wood processors. Suitability is assessed by wood quality; demand is related to the assortment, location and period concerned. Where processing markets are saturated, low-grade stemwood may be redirected to the biomass sector, if no suitable material outlet is available and large volumes need to be salvaged.
Detailed description of CB evaluation of mitigation measure and its conclusions
The proposed mitigation measures are robust and appropriate for addressing the risks associated with Indicator 3.3.1, particularly regarding the implementation of the cascading use principle and the prioritisation of wood for material applications over energy production. A particularly strong aspect is FORONEX BV's explicit commitment to prioritising wood-processing markets, especially those producing long-lived wood products. The requirement that a higher biomass price alone cannot justify diverting suitable wood from material uses provides an important safeguard against economically driven deviations from the cascading use principle. The focus on harvesting residues, damaged wood and salvage material unsuitable for industrial processing further strengthens the mitigation approach. The assessment of individual wood assortments through supplier information and grading records provides a practical mechanism for verifying material suitability. Furthermore, the requirement to offer usable stemwood to wood-processing industries before considering energy applications demonstrates a clear commitment to resource efficiency and the wood-use hierarchy. The recognition of exceptional market conditions, such as saturation of processing

markets or the urgent need to salvage large volumes of low-grade wood, provides operational flexibility without automatically undermining the cascading use principle. However, the effectiveness of these measures depends on demonstrating that suitable material-use alternatives have genuinely been considered before biomass is accepted for energy production.

Country
France
Area/Sub-Scope
European area
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
Specified Risk for: • Uncertified forests outside protected areas • TOF Landscape outside protected areas Biodiversity values identified under 2.1.1 are not always conserved during harvesting and subsequent management. Clear-cutting, stand replacement or destructive maintenance can remove or degrade valuable habitats, trees and other ecological features, including Annex I habitats, or their key elements. For TOF Landscape, excessively frequent cutting, unsuitable equipment and removal of connected vegetation can degrade hedges, disrupt ecological corridors and cause tree mortality and landscape degradation. Where the assessment under 2.1.1 demonstrates that relevant high biodiversity values are absent, 2.1.3 is also Low Risk.
Detailed description of a mitigation measure
Verify that management plans provide for the conservation and development of biodiversity values and HCVs, including Annex I habitats and their key elements. Harvesting and maintenance operations must correctly implement the measures established under 2.1.2 to minimise ecological impacts. Site-dependent measures include for example retaining old native and cavity trees, protecting habitat structures and connected vegetation, and allowing sufficient recovery between interventions. The implementation and conservation outcomes are checked using supplier reports, operational records and photographs, with an on-site inspection where needed. Biomass does not pass the SBE if relevant biodiversity values were removed or degraded, or if adequate risk mitigation cannot be demonstrated. This SBE indicator and the EU RED Level B assessment share the same requirement to conserve forest ecosystems with high biodiversity value. The SBE extends these conservation requirements to Trees Outside Forests - Landscape. However, the EU RED imposes additional sourcing restrictions by excluding biomass from certain No-Go areas; biomass from these areas remains ineligible regardless of the outcome of the SBE investigation.
Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 2.1.3, particularly regarding the conservation and enhancement of biodiversity values and High Conservation Values (HCVs) during forest management and harvesting operations.
A particularly strong aspect is the requirement for forest management plans to explicitly address the conservation and development of biodiversity values, including Annex I habitats and their key ecological features. This ensures that biodiversity protection is integrated into management planning rather than treated solely as an operational consideration.
The direct connection with Indicator 2.1.2 further strengthens the mitigation approach by requiring the effective implementation of previously identified measures to minimise ecological impacts during harvesting and maintenance operations.
The inclusion of site-specific measures, such as retaining old native trees and cavity trees, protecting habitat structures and connected vegetation, and allowing sufficient recovery periods between interventions, provides practical safeguards for maintaining biodiversity and ecosystem integrity.
Furthermore, the verification of implementation and conservation outcomes through supplier reports, operational records, photographic evidence and targeted on-site inspections establishes a structured approach to assessing the effectiveness of the mitigation measures.
The explicit rejection of biomass where biodiversity values have been removed or degraded, or where adequate mitigation cannot be demonstrated, represents an important safeguard against accepting material associated with environmentally damaging operations.
The integration of EU RED Level B requirements further strengthens the assessment framework. In particular, the recognition that EU RED No-Go exclusions apply independently of the SBE outcome ensures that biomass originating from prohibited sourcing areas cannot be accepted, even where other biodiversity mitigation measures have been implemented.
The extension of biodiversity conservation requirements to Trees Outside Forests (TOF) – Landscape also demonstrates a comprehensive approach covering different sourcing categories.

Country
France
Area/Sub-Scope
European area
Indicator
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Specified risk description
Specified Risk for all forest areas and TOF - Landscape; EU RED Level B assessment results prevail. France's forest area has increased around 9% since 2007 (through conversion). The conversion risk is limited, but concerns young stands that developed naturally or were planted after

2007 on previously valuable ecosystems, particularly non-protected semi-natural grasslands. Woody encroachment is currently observed in Alpine and wet grasslands. National policies and data indicate Low Risk for conversion of natural grasslands, wetlands and peatlands, but any indication of their current or past presence at a sourcing site triggers further investigation under this indicator and other indicators concerning the sustainable management of valuable ecosystems.

Detailed description of a mitigation measure

For biomass from young stands established naturally or by planting after 2007, the sourcing area's land status in January 2008 is investigated. Historical land-cover maps, aerial photographs, management plans and online databases are reviewed to distinguish regeneration on existing forest land from woodland established through conversion of another ecosystem. Historical land status often cannot be proven from current tree cover alone, as former habitat features may no longer be visible.
Possible conversion since 2007 of valuable forests to plantations, or conversion or deterioration of highly biodiverse grasslands, wetlands and peatlands, is investigated. Biomass is classified as non-compliant with the SBE where these changes are confirmed, or where operations involve, for example, further expansion of eucalyptus plantations in southern France, additional or intensified drainage of wetlands or peatlands, or destruction of hedges or other valuable landscape elements.
In addition to being non-compliant with the SBE, wood harvested through the conversion of naturally regenerating forests into plantation forests, as defined by the EUDR (after 31 December 2020) does not meet EUDR requirements — even in EU countries.
Sites are visited, where needed, to assess site conditions, including remaining habitat features and any drainage works or operational damage.
Biomass from conservation or restoration of the original ecosystem may be accepted where the necessity of the work and achievement of its objectives are demonstrated. However, unconditional EU RED No-Go exclusions remain applicable in any case.

Detailed description of CB evaluation of mitigation measure and its conclusions

The proposed mitigation measures are robust, comprehensive and appropriate for addressing the risks associated with Indicator 2.1.1, particularly regarding the prevention of ecosystem conversion, degradation of high-biodiversity areas and sourcing of biomass from land subject to environmentally damaging land-use changes.
A particularly strong aspect is the requirement to verify the historical land status of sourcing areas, especially for young forest stands established after 2007. The use of historical land-cover maps, aerial photographs, management plans and online databases provides a reliable framework for distinguishing legitimate forest regeneration from the conversion of other ecosystems.
The explicit consideration of biodiversity-rich grasslands, wetlands, peatlands and valuable landscape features further strengthens the assessment. The identification of specific unacceptable practices, including the expansion of eucalyptus plantations, additional drainage of wetlands and peatlands, and destruction of hedgerows, provides clear criteria for determining non-compliance.
Furthermore, the integration of EUDR requirements concerning the conversion of naturally regenerating forests into plantation forests after 31 December 2020 strengthens the regulatory consistency of the mitigation approach.
The inclusion of targeted site inspections, where necessary, provides an additional

verification mechanism, particularly when historical documentation is incomplete or potential ecosystem degradation requires further investigation.
The distinction between prohibited ecosystem conversion and legitimate conservation or restoration activities also provides a proportionate approach, while maintaining the applicability of unconditional EU RED No-Go exclusions.
The explicit rejection of biomass associated with confirmed ecosystem conversion or degradation represents a particularly important safeguard against accepting material originating from unsustainable land-use changes.