



Supply Base Report:

Bøn Biobrensel AS Main (Initial) Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Bøn Biobrensel AS
Producer address:	Bønsdalen Industriveg 30, 2073 Akershus Bøn, Norway
SBP Certificate Code:	SBP-15-03
Geographic position:	60.285910, 11.197610
Primary contact:	Tadesse Negash, +47 975 933 48, tadesse.negash@geminor.no
Company website:	
Date report finalised:	29 Jun 2026
SBR reporting period from:	01 May 2025
SBR reporting period to:	30 Apr 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	02 Sep 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Norway (The whole country)
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

Bøn Biobrensel AS is a Norwegian biomass producer and trader located at Bønsdalen Industriveg 30, 2073 Bøn. Bøn Biobrensel AS became part Geminor group in 2019. Geminor is certified to ISO 9001, ISO 14001 and ISO 45001.

The company sources and handles primary forest feedstock, TOF category 2A material, processing residues from sawmills, and post-consumer garden waste from municipal recycling stations for biomass production. The material is received at the company's storage sites, including Bøn/Bønsdalen, Storøy, Rømskog and Rødskjær, where it is stored, dried, chipped and prepared for delivery to off-takers by road or boat. Bøn sells biomass in the form of wood chips and sawmills, bark, shavings and biologs.

All feedstock is managed through documented traceability and mass balance systems. Primary forest feedstock is sourced with 100% PEFC / PEFC - (certificate code - PBN-PEFC-COC-056524-G) origin and FSC Controlled Wood claims (certificate code PBN-COC-056524), while processing residues are sourced as 100% PEFC-certified material. TOF and post-consumer material are supported by supplier declarations and origin documentation. Bøn Biobrensel applies SBP procedures covering SBP Standards 1, 2, 4 and 5, and also maintains controls related to PEFC, FSC CoC, FSC Controlled Wood, EU RED and EUDR supplier declarations.

Products included in the scope of SBP Certification: *WB 2.1 Wood chips, WB 2.2 Sawdust, WB 2.3 Wood shavings, WB 2.4 Other residues from wood processing, WB 4.1 Roundwood*

Number of employees: 6

Annual maximum production capacity (metric tonnes): 75000

Number of direct feedstock suppliers: 15

Approximate number of feedstock sub-suppliers: 510

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

Bøn Biobrensel sources primary and secondary feedstock from forests and sawmills, TOF category 2A material from local entrepreneurs, and post-consumer garden waste from municipal recycling stations. All feedstock is managed through a documented PEFC and FSC CoC traceability system, where origin, certification claim, supplier documentation, quantity and storage location are recorded from source until the material is received at one of the company's storage sites.

Primary forest feedstock is sourced only when it is at minimum 100% PEFC / PEFC origin and FSC Controlled Wood certified. When all required documentation and controls are in place, this material can be sold as biomass with an SBP-compliant claim. Forest feedstock in Norway is measured and registered in Skogdata's VSYS Virkeshandel system, supporting traceability back to forest and compartment of origin.

Secondary feedstock is sourced as 100% PEFC-certified processing residues from sawmills, with a sawmill self-declaration confirming the origin (Norway) and correct classification of the material. Material is traced via delivery notes (weighbills) and purchase orders linking the weighbills to the address of the sawmills and contracts.

For TOF category 2A and post-consumer garden waste, supplier declarations and origin documentation are used to confirm the correct classification and purpose of removal. Material is traced via delivery notes (weighbills) and

purchase orders linking the weighbills to the suppliers and contracts.

A separate mass balance system is kept for each storage site. Feedstock with different sustainability claims is kept physically separate, and SBP-compliant or SBP-controlled material is not mixed with non-eligible material. If such mixing occurs, the material loses its SBP claim. Main SBP product groups include wood chips from forest feedstock, wood chips from TOF urban and landscape material, sawdust/wood shavings from processing residues, and garden waste from post-consumer feedstock.

When feedstock arrives at a storage site, it enters Bøn Biobrensel's possession together with the required certification claim and origin evidence. The material is stored and dried to reduce moisture content before it is chipped. After chipping, the biomass is either stored before final delivery or transported directly to the customer by road or boat.

Bøn Biobrensel applies SBP Standards 1, 2, 4 and 5, covering feedstock compliance, verification of SBP-compliant feedstock, chain of custody, and collection and communication of energy and carbon data. The company also maintains controls related to PEFC, FSC CoC, FSC Controlled Wood, EU RED and EUDR supplier declarations, where applicable. Bøn Biobrensel has established a documented SBP Chain of Custody system to ensure continuous traceability of feedstock and biomass from supplier approval, receipt, processing and storage through to final delivery and invoicing. Landax is used as the central system for storing and controlling SBP procedures, SOPs, supplier documentation, stakeholder records, internal audits, subcontractor records and non-conformance handling. The Inventory Control Sheet is used to for Mass and Energy Balance, stored in Teams. The management system is based on SBP procedures, Landax document control, Teams-based inventory and mass balance sheets, and SBP DTS reporting.

Bøn Biobrensel has identified 23 operators and supporting entities involved in or supporting the feedstock supply chain. In general, these operators cover the company's own activities, Geminor Trading's support for selected storage sites, sourcing of primary forest feedstock, sourcing of processing residues, transport of feedstock to sites and biomass to off-takers, chipping and loading activities, loading biomass onto boats, site clean-up, and certification support. This overview supports the SBP requirement to describe operators involved in production, harvesting and transport of feedstock that may affect compliance with SBP Standards.

Overall, Bøn Biobrensel's system is designed to ensure that biomass is legally sourced, correctly classified, traceable to origin, physically controlled, accurately recorded in mass balance, and supplied with the correct sustainability claim as either 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.

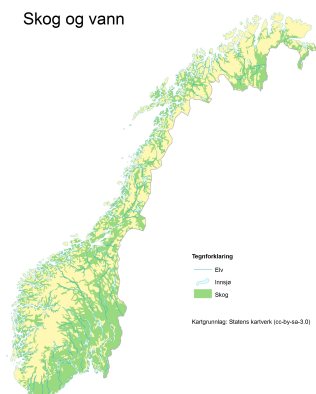
Annex 1 is generated by the system if the SBP SBE is used without Regional Risk Assessment(s) (RRAs). In case RRA(s) is used, further details shall be given only in section 3 below.

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

Country	Norway
Area/Region	The whole country

Exclusions	
Feedstock types	Primary feedstock, Processing residues, Post-consumer
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Processing residues feedstock (4A), Post-consumer feedstock (5A)
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
Provide a concise summary of why a SBE was determined to be required or not required here:	
<p>Bøn Biobrensel AS handles primary forest feedstock, Trees Outside Forests (TOF) feedstock, processing residues and post-consumer feedstock at its premises.</p> <p>Bøn Biobrensel is using the SBP Interim Regional Risk Assessment/RRA for Norwegian PEFC-certified Forests (Publication Date: 27/10/2025, Version: 1.0). The RRA is used to address and control the relevant SBP risks for this feedstock.</p> <p>For processing residues and post-consumer feedstock, SBE is not required where sufficient evidence confirms classification as secondary or tertiary feedstock according to SBP definitions. Where evidence is insufficient, the supplier is included in the supplier audit programme.</p>	
Feedstock types included in SBE:	Primary feedstock
Includes EU RED SBE:	Yes
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):	12.0000
Map(s) of the Supply Base area:	

Skog og vann



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:**

Picea abies	Norway Spruce
Pinus sylvestris	Scots Pine
Picea sitchensis	Sitka spruce
Betula pendula	Birch
Populus tremula	Aspen
Alnus incana	Grey alder
Quercus robur	Oak (stilkeg)
Larix decidua	Lark
Sorbus aucuparia	Rowan
Salix spp	Willow spp
Pseudotsuga menziesii	Douglas fir
Prunus padus	Bird cherry
Alnus glutinosa	Red alder
Quercus petraea	Oak (vintereg)

- d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** No
Explanation:
- e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%):** 25.00
- f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 75.00
- 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 used by the sawmill closest to where the wood was grown.
- i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 95.00
- j. **Select forest type(s) where the primary feedstock was sourced from:** Mix of The Above
- k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Mix of the above
- l. **Volume of primary feedstock from primary forest:** 0
- m. **Volume of processing residues feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Chips, Sawdust, Other (specify)
- n. **Share of SBP-recognised system claim for processing residues:**

100.00 % N/A

o. Volume of post-consumer feedstock: 1-200,000 tonnes

Physical form of the feedstock: Chips, Sawdust, Other (specify)

p. Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP: 75000 tonnes

q. What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 3700000.00 m3

Explanation: In Norway forest increment is 24,6 mio m3. It is estimated that about 40-50% is harvested, of this maximum 30% is used for biomass purposes.

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

BØN BIOBRENSSEL AS will through the SBP certificate only be sourcing primary forest feedstock from forests where the feedstock is at minimum 100% PEFC FM- and FSC CW-certified. In most cases the forest will be PEFC REDIII certified. Processing residues, post consumer feedstock and TOF in the 2A category are exempted from this.

TOF category 2A (Urban and Landscape) is risk assessed according to the companys PEFC DDS system and therefore according to SBP std 2 §3.2 classified as SBP-controlled biomass.

The supply base consists of the entire country. There is an EU RED level B assessment done in accordance with the template found in Annex 2 of the EU RED SBE findings. SBP had EU RED Level A assessment in consultation in June 2026 which Bøn Biobrensel used as base for Level B assessment.

The SBP-Endorsed interim RRA for PEFC certified forest in Norway shows nine indicators with low risk and a further two with specified risk. These two are related to the identification of biodiversity in 2.1.1, and high carbon stock/HCV areas in 3.2.3

Regarding post consumer feedstock there is no SBE requirement.

3.2 Conflicts with applicable national and sub-national legislation

There have been no conflicts with applicable national and/or sub-national legislation.

3.3 Risk Management Measures

Guidance: Please provide more details about specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

Country: Norway	
Area/sub-scope: PEFC-certified forests	
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-RRR-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRR-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRR-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRR-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRR-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRR-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRR-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRR-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRR-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☒ SBP-RRR-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
<p>For already identified sites including red list species in categories vulnerable or higher and sites protected by the government (natural park, nature reservations), key biotopes by the Nature Diversity Act, the risk conclusion is low risk.</p> <p>For large continuous forest areas with a more natural and untouched appearance Trysil, Pasvik, Lierne and Kautokeino, which are not protected by law or the PEFC system, but whose biological importance is well known (IFL map), the risk conclusion is specified risk.</p> <p>Other forest areas with special environmental values, key habitats and biologically important areas might not be identified through governmental and PEFC mechanisms, and it requires additional attention to make sure that all biological importance is identified, for those areas the risk conclusion is specified risk.</p> <p>In the case of a forest that is FSC certified, the risk conclusion is low risk due to additional mechanisms implemented by the FSC certification to ensure that the above risks are low.</p>	
Mitigation measure:	
<p>BØN BIOBRENSEL AS is adhering to Option 1 in the mitigation measures for 2.1.1 put forth in the RRA, which is to ensure that the PEFC FM-certified wood is also coming from an FSC CW/FM certified/controlled Forest Management Enterprise.</p> <p>This combination ensures identification and protection of key habitats and HCV areas.</p>	
Monitoring and outcomes:	
<p>We are monitoring this with our own internal system, for ex. by comparing maps from our suppliers with those found in national forest databases, with frequent internal controls to ensure system efficiency. As all of this is part of the certification, it is also monitored in external audits by the certification body.</p>	

Country: Norway	
Area/sub-scope: The entire country	
Risk Assessment used:	
	☐ SBP-RRR-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRR-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:

Protection of HCV areas is described under indicator 2.1.1. The analysis and assessment are also valid for this indicator (3.2.3). There are in Norway no formal classification of HCV forest in relation to carbon storage. However, this aspect is considered most relevant for the HCV categories 1 – 3, which covers the most valuable old forest.

Protection of HCV forest is in this document generally described under indicator 2.1.1.

Some areas might be important for carbon stock, even if the standing stock of wood is low. This is typically for swamps/peatland and some wetland. These are areas with very little forestry activity, and low importance to forestry, as new ditching of such areas has been prohibited since 2006.

For indicator 3.2.2, the harvesting for different site-indexes has been described. Wetland and swamps will normally be classified as the poorest site index or impediment.

However, extensive harvesting on wetland would very little affect the carbon stock, as the main carbon storage on wetland is below ground

Mitigation measure:

BØN BIOBRENSEL AS is only sourcing 100% PEFC certified wood that is also FSC Controlled Wood. This aligns with the first option of Mitigation Measures for 3.2.3 put forth in the RRA: Control if the wood is sold from a wood trader holding a valid certificate for FSC_COC-CW in addition to a valid PEFC FM certificate.

Bøn Biobrensel also implements a focused mitigation measure that includes site visits at the FMUs and disqualification of the material when compliance with the requirement cannot be confirmed and showing the wood is not harvested at the selected habitat type, Coastal heathland.

Additionally, BP implements a management system to ensure no.go areas are excluded from their sourcing areas. In all cases harvesting planning documents and permits have been obtained and analysed by Bøn Biobrensel, and they have conducted the harvesting operation in public and private forest with their own means. Forestry activities have been monitored by forestry authorities and mitigation measures are implemented and are aligned with the RRA developed for Norway as implemented by Bøn Biobrensel.

Monitoring and outcomes:

Again, as this is part of the certification scheme, it is monitored through our own internal systems and audits, as well as in annual external audits by the certification body.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 29 May 2026

Biomass Producer's stakeholder engagement end date: 28 Jun 2026

Total number of stakeholders contacted: 41

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

Bøn Biobrensel AS has established a Stakeholder Engagement Plan (SEP) to describe how relevant stakeholders are identified, consulted and engaged as part of the SBP management system. The process covers two main areas: consultation on the Risk Management Plan (RMP), Risk Management Measures (RMMs) and Means of Verification (MoVs) within the Norwegian Supply Base under SBP Standard 2, and stakeholder engagement related to the company's own Chain of Custody and operational impacts under SBP Standard 4.

Stakeholder consultation June 2026.

Stakeholders were given at least 30 days / one month to respond. The stakeholder list is based on SBP std 4 and includes stakeholders that may have relevant input on forest-related risks and mitigation measures. The types of stakeholders contacted include feedstock suppliers, timber processing companies, transport operators, customers, forest owner associations, industry organisations, certification bodies, consultants, research institutions and environmental NGOs.

Stakeholders are contacted mainly by e-mail and phone. They are provided with relevant information about the RMP, identified risks, mitigation measures and means of verification, and are invited to provide comments before the RMP is finalised or significantly updated.

Based on the available documentation, no specific objections or significant negative stakeholder comments have been recorded.

Stakeholder engagement:

The preliminary impact assessment identifies possible local impacts from Bøn Biobrensel's own operations, such as transport, storage, handling, dust and noise, but these are assessed as low because operations take place mainly in industrial or non-residential areas and are managed under applicable Norwegian requirements. Any future comments, complaints or concerns will be recorded, assessed and followed up through the company's stakeholder engagement and complaint procedure.

4.2 Response to stakeholder comments

Stakeholder description: Other large scale Biomass Producer in Norway

Stakeholder comment: Strong interaction with other large scale BP to discuss mitigation measures and EU RED requirement.

Response to the stakeholder: Bøn Biobrensel has aligned its mitigation measures for the specified risk indicators 2.1.1 and 3.2.3 and also the EU RED procedures accordingly.

5 Report updates and approval

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

Summary of changes: N/A

Name	Johan Olö
Title	Management representative
Date of report approval	29 Jun 2026

Name	Tadesse Negash
Title	Other
Date of report approval	29 Jun 2026

Name	Sjur Buraas
Title	Other
Date of report approval	29 Jun 2026

Name	Anders Bjørnkjær-Nielsen
Title	Consultant
Date of report approval	29 Jun 2026

Name	Kirstie Jone-Williams
Title	Other
Date of report approval	29 Jun 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Norway
Area	The whole country
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the level A, Bøn Biobrensel will update its procedures if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding the legality of harvesting operations is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel comply with Norwegian legislation, the list of laws below are from the level A risk assessment as consulted by SBP, which also concludes level A compliance, for this EU RED indicator</p> <ul style="list-style-type: none"> - Land Registration Act (LOV-2005-06-17-101, last changed 2025-06-20) - The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06) - The Concession Act (LOV-2003-11-28-98, last changed 2025-06-06) - The Nature Diversity Act (LOV-2009-06-19-100, last changed 2005-12-22) - Water Resources Act (LOV-2000-11-24-82, last changed 2024-12-06) - The Land Registration Act aims to ensure access to key property information by maintaining a uniform and reliable register of all real property in the country. The Act is also intended to clarify boundaries and property conditions. In addition, the Act is to ensure a common geodetic basis, i.e., accurate property coordination. The Land

	<p>Registration Act includes rules on the creation and change of property units, boundary adjustment and land transfer.</p> <ul style="list-style-type: none"> - The Concession Act relating to concessions in the acquisition of real property has the purpose of regulating and controlling the sale of real property to achieve effective protection of agricultural production areas, including forest areas, and to ensure conditions of ownership and utilisation that are most beneficial to society. - The Land Act has the purpose to ensure that land resources, including forests, are used in the way that is best for society and for those who derive their livelihood from agriculture, including forestry. The act describes basic rights and obligations of the landowner. - The Forestry Act, including the regulation on sustainable forest management, governs forestry activities in general and sets the legal conditions for them. The regulation on sustainable forestry sets legal requirements to ensure that forestry practices are sustainable. - The Nature Diversity Act describes the legal authorities for, and the management of, National parks, Nature reserves and Landscape protection areas. - The Water Resources Act sets out requirements for protection zones for rivers and lakes. - The reindeer Husbandry Act describes, amongst others, the rights of the Sami people to practice their traditional reindeer herding, including their grazing rights in forest areas, which may, to some extent, affect forestry. Norway has recognised the ILO Convention for Indigenous Peoples.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the level A, Bøn Biobrensel will update its procedures if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding forest regeneration of harvested areas is adopted from the REDIII level A Risk Assessment from Norway as</p>

	<p>consulted in June 2026. Bøn Biobrensel comply with Norwegian legislation, the list of laws below are from the level A risk assessment as consulted by SBP, which also concludes level A compliance, for this EU RED indicator:</p> <ul style="list-style-type: none"> - The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06) - The regulation on Forest fund (FOR-2006-07-03-881, last changed 2020-12-21) - According to The Forestry Act (§ 6), including the regulation on sustainable forest management (§§ 6 and 7), reforestation after harvesting is mandatory. - Any planting needs should be done within 3 years after harvesting. If natural regeneration is chosen as a reforestation strategy, harvesting must be done in a way that facilitates natural regeneration. - Forest classified as protective forest (The forestry act §12), any harvesting has to be approved by the forest service before any harvesting is done. Regeneration possibilities are among the main aspects considered when assessing the application for harvesting. - According to The Forestry Act §14, offsets to a defined forest fund for the specific property are mandatory for any forest owner after harvesting. The main purpose of such an offset is to secure financing of regeneration and other silviculture costs. According to the regulation on the Forest Fund §6, at least 4 % and a maximum of 40 % of the gross value of wood sales must be set off and paid to the fund.
<p>(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes</p>	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the level A, Bøn Biobrensel will update its procedures if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding areas designated by international or</p>

	<p>national law or by the relevant competent authority for nature protection purposes is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel comply with Norwegian legislation, the list of laws below are from the level A risk assessment as consulted by SBP, which also concludes level A compliance, for this EU RED indicator:</p> <ul style="list-style-type: none"> - The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06) - The Nature Diversity Act (LOV-2009-06-19-100, last changed 2005-12-22) - The Regulations on selected habitat types (FOR-2011-05-13-512, last changed 2025-08-15) - The Regulation on Sustainable forestry (FOR-2006-06-07-593, last changed 2023-09-25) - Approximately 5,5 % of the forest land in Norway is protected according to the Nature Diversity Act. In addition, some areas are protected as key biotopes, according to the Forestry Act. All the protected areas are mapped and described. This information, including borders, is digitally available information. - There are examples of land categories like grassland, peatland and heathland in Norway. Most of these areas, however, are outside productive forest areas and are less relevant to forest harvesting operations. Some of these areas are protected as nature reserves or “selected nature types” according to the Nature Diversity Act. - The regulation for nature reserves normally prohibit any harvesting. There are some locations where some harvesting with a management purpose of improving the environmental values is accepted. - The nature type “Slåttemark”, a kind of traditionally harvested meadow with special environmental qualities, is protected as “Selected nature type”, according to the Nature diversity Act, which implies that any harvesting has to be approved by the environmental department at the County governor. - Any new ditching of swamps for forestry purposes is prohibited under the Forestry Act and has been since 2006.
<p>(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats</p>	
<p>Type of Risk Assessment used</p>	<p>☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level</p>
<p>Level A risk assessment description</p>	<p>N/A</p>

Level B management system at the level of the forest sourcing area

Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.

Bøn Biobrensel additionally have the following procedures to mitigate the level B's of this indicator as identified in "REDIII Level A Risk Assessment for Norway Forest v1.0" (see details further down).

Harvesting of stumps and roots – Level B

- Bøn Biobrensel does not accept stumps and roots as part of its feedstock, this is as standard part of its contracts.

Maximum thresholds for large clear-cuts – level B

- Referenced from the Norwegian FOR RRA: The PEFC standard (PEFC N 02; 2022) requirement 11, states: "The choice of harvesting method and the execution of the harvesting shall be adapted to future climate conditions and the conditions at the site, so that tree stability is safeguarded in affected and surrounding stands, the area's environmental qualities are preserved, landscape considerations are safeguarded and conditions are provided for a satisfactory regeneration with tree species adapted to the site". This requirement applies to all forests in Norway. As Bøn Biobrensel only purchase primary forest feedstock that is 100 % PEFC – this is considered mitigation of the indicator.

Degradation of primary forests and old-growth forests – Level B

- Bøn Biobrensel SOP "SBP #1 Forest Feedstock" request that feedstock is delivered both with 100% PEFC AND FSC Controlled Wood claims – which is identified as mitigation measure in the Norwegian FOR RRA. Additional monitoring is implemented by Bøn Biobrensel.
- Documentation showing that wood is harvested outside areas according to the maps at Kilden (NIBIO) or similar, where the trees are older than 160 years, or if the harvesting is done in such areas, a forest biologist has confirmed that the harvesting has not included primary or old growth forest according to the REDIII definition, or heathland in its climax stage.

Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the level A, Bøn Biobrensel will update its procedures if needed.

The consulted REDIII level A document for Norway can be found here: <https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0>

The following finding regarding the legality of harvesting operations is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel comply with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which **DO NOT conclude level A compliance**, for this EU RED indicator,

- The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06)
- The Nature Diversity Act (LOV-2009-06-19-100, last changed 2005-12-22)
- The Regulations on selected habitat types (FOR-2011-05-13-512, last changed 2025-08-15)
- The Regulation on Sustainable forestry (FOR-2006-06-07-593, last changed 2023-09-25)
- The regulation on forestry in Oslo and neighbouring municipalities; (FOR-2021-09-10-2698, last changed 2024-06-18)
- Regulation on protective forest to the mountains, for the county of Innlandet (FOR-2025-10-01-1979)

Harvesting of stumps and roots – Level B

- Harvesting of stumps and roots is rare in Norway, but it is not legally prohibited. Harvesting of stumps may occur in non-forestry lands like parks and gardens after the removal of individual trees.
- Based on the current practices this could be assessed as level A, but based on the fact that harvesting of stumps and roots are not formally forbidden, we conclude with level B.

Maximum thresholds for large clear-cuts

- The typical size of a clear-cut in Norway is 2–3 ha. Bigger harvesting lots do occur. There are no general legal restrictions on the size of clear-cuts. There are cases where Level A can be justified because additional measures or local regulations are implemented, while for others, there is no strong evidence to cover Level A at the country level.
- Level A for the following areas
- Forest covered by the special regulation on forests close to Oslo. Forest areas close to Oslo, have in the regulation on forestry in Oslo and neighbouring municipalities, maximum area for clear cuts defined to 3 or 5 ha, depending on the distance to the densely populated areas.
- Protective forests. Forest areas defined as protective forests close to the tree line, the mountains, the coastline, or other areas where the forest is defined to have a protective function. This is in accordance with the Forestry Act §§ 12 and 13. Protective forests cover approximately 20% of Norway's productive forest area.
- The aim of a protective forest is to keep control of forestry activity in forests that, due to climatic conditions, protect other forests against

natural damage or against their own destruction. Any harvesting within a protected forest requires approval from the forest service, where the harvesting method, clearcut size, etc., are considered in accordance with the protection objective and local conditions.

- Level B for the remaining forest area.
- There is no legislative regulation of the size of a clear-cut for areas that are not included by the special regulation on forests close to Oslo, or areas defined as protective forest.
- This remaining area covers approximately 80 % of the total forest area.

Degradation of primary forests and old-growth forests – Level B

- The terms “Primary Forest” and “Old growth forest” are not used in Norwegian legislation. Significant parts of the forest that are likely to qualify as Primary Forest or Old-growth forest are protected as national parks and nature reserves under the Nature Diversity Act, or as key biotopes under the Forestry Act. Some management activities may occur in areas protected for environmental reasons. This is often done to improve or not harm environmental values. Ordinary harvesting is not prohibited in old-growth forests, as long as the area is not defined as protected according to the Nature Diversity Act or classified as a key biotope. However, the Forestry Act requires all properties to assess biodiversity and identify areas that qualify and should be designated as key biotopes before any harvesting. It is prohibited to harvest before such an assessment is conducted.
- Safeguarding biological values outside protected areas is described in the legislation, specifically the Regulation on Sustainable Forestry in the Forestry Act.

Harvesting on vulnerable soils – Level A

- In general, there is legislation to secure sustainable forestry, with a focus on maintaining soil quality and biodiversity. The legislation does not address soil quality much, but focuses more on vegetation, biodiversity and wildlife. However, soil quality is indirectly included. Specific soil qualities are included as nature types and criteria for key biotopes. This is provided in the Forest Act, especially the regulation on sustainable forestry, which, among other things, requires the identification and protection of key biotopes.
- The most valuable nature types called selected habitat types are protected by law. Two of the defined selected habitat types are based on the soil quality. These are:
 - Limestone linden forest; Forest on calcareous soils where linden is the dominant tree species, or where linden together with hazel and/or oak constitute the main constituent.
 - Open Shallow Limestone Soil; a habitat type consists of earth-covered, open natural fields on very calcareous rocks below the forest line.
 - Olivine forest; Comprise mainland forest land on ultramafic (ultrabasic) soil.
- The relevant Key biotopes most relevant for soil quality are:

	<ul style="list-style-type: none"> - Rich ground vegetation; addressing different types of limestone forests and forests on floodplains - Clay ravine; The clay is usually nutritious and has a good ability to retain moisture. A characteristic feature of these habitats is a high pH of the soil and thus also a high pH of the bark of the trees, even on conifers. - This is provided in the Forest Act, especially the regulation on sustainable forestry, which, among other things, requires the identification and protection of key biotopes. Any harvesting in selected habitat types demands approval from the environmental authorities. - Retention thresholds for deadwood extraction – Level B - In Norway, legislation and industry standards work together to manage deadwood, though specific legal thresholds are currently lacking at the national level. Under the Forestry Act and the Regulation on Sustainable Forestry, forest owners are generally required to consider environmental values and biological diversity during harvesting. However, since national legislation does not define specific local or ecologically appropriate retention thresholds for deadwood extraction, these requirements are not met at Level A.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding long-term production capacity is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which also concludes level A compliance, for this EU RED indicator:</p> <ul style="list-style-type: none"> - The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06) - According to the national forest inventory of Norway, the gross annual

	<p>increment is 24,6 mill m3. The Annual harvesting of wood for sale in 2024 was 11,7 million m3. In addition, approximately 2 million m3 are harvested but not sold in the market. This is mostly fuel wood. The harvesting figures are net volumes. For the increment figure to be comparable, it has to be reduced for bark, tops and wastage, as well as trees left for environmental reasons. Anyway, the difference seems to be significant. This is confirmed by NIBIO (Norwegian Institute of Bioeconomy Research), which is responsible for the National Forestry Inventory.</p> <ul style="list-style-type: none"> - NIBIO states that "Annual net growth in the period 2016–2020 was 21.1 million cubic metres. At the same time, roundwood removals amounted to 13.7 million cubic metres, corresponding to 65 per cent of the net growth. The fact that the net growth was greater than the roundwood removals led to an increase in standing volume in Norway's forests by approximately 7.8 million cubic metres per year." - The harvested volume for 2025 seems to be somewhat higher than for the previous years, close to 13,5 mill m3, but still lower than the increment. - The forestry Act § 8 limits the long-term harvesting at a property level. Which states "When harvesting, the forest's future production and regeneration must be taken into account."
<p>(vi)¹ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.</p> <p><i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i></p> <p><i>(a) primary forest and other wooded land and old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of old growth forest at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.</i></p>	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel additionally have the following procedures to mitigate the level B's of this indicator as identified in "REDIII Level A Risk Assessment for Norway Forest v1.0" (see details further down). **</p> <p>** Sourcing from primary forests and old-growth forests – Level B - Bøn Biobrensel SOP "SBP #1 Forest Feedstock" request that feedstock is delivered both with 100% PEFC AND FSC Controlled Wood claims – which is identified as mitigation measure in the Norwegian FOR RRA. - Documentation showing that wood is harvested outside areas according to the maps at Kilden (NIBIO) or similar, where the trees are older than</p>

160 years, or if the harvesting is done in such areas, a forest biologist has confirmed that the harvesting has not included primary or old growth forest according to the REDIII definition, or heathland in its climax stage. Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.

The consulted REDIII level A document for Norway can be found here:

<https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0>

The following findings regarding primary and old-growth forest in or after January 2008 are adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which ****DO NOT conclude level A compliance****, for this EU RED indicator: - The Forestry Act (LOV-2005-05-27-31), last changed 2024-12-06) - The Nature Diversity Act (LOV-2009-06-19-100, last changed 2005-12-22) - The Regulation on Sustainable forestry (FOR-2006-06-07-593, last changed 2023-09-25) - Current legislation, including the Forestry Act and the Nature Diversity Act, does not address the updated area criteria for forest biomass introduced in RED III. Terms such as old-growth forest and primary forest are not defined by legislation. Therefore, as terms are not defined, it can not be a secure implementation of the protection of such categories of forests. - Primary forest, defined as wooded land with native species where there are no visible signs of human activity and ecological processes are not significantly disturbed, is considered quite rare in Norway. While many areas likely to qualify as primary forest are protected as nature reserves or national parks under the Nature Diversity Act, the legislation does not explicitly use the "primary forest" definition or ensure that all such areas are excluded from biomass extraction for energy purposes. These concepts are not formally defined or incorporated into Norwegian law. - Old-growth forest is not automatically protected according to Norwegian law, and the term is not used in national legislation. Data from the National Forest Inventory (NFI) indicates that forests older than 160 years—which is significantly older than the typical harvesting age—comprised 3.6% of Norwegian forests in 2020, an increase from 2% in 2002. While a significant portion of this old forest is protected through nature reserves, national parks, or as key biotopes under the Forestry Act, there is no legal guarantee that all old-growth forest is protected from harvesting. Since the concept remains undefined in a Norwegian legal context, it cannot be addressed as compliance.

(vi)² That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under

the same conditions of determination of the status of land specified in those paragraphs.

Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

*(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding highly biodiverse forests in or after January 2008 is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which also **concludes level A compliance**, for this EU RED indicator: - The Forestry Act (LOV-2005-05-27-31), last changed 2024-12-06) - The Nature Diversity Act (LOV-2009-06-19-100, last changed 2005-12-22) - The Regulations on selected habitat types (FOR-2011-05-13-512, last changed 2025-08-15) - The Regulation on Sustainable forestry (FOR-2006-06-07-593, last changed 2023-09-25) - The Nature diversity Act describes different categories of land protection, like National parks, Nature reserves, Landscape protection areas and selected habitat types (Nature types). Such protection areas do often include highly diverse forests, and quite often highly diverse forests is the main reason for establishing a protected area. - The Regulations on selected habitat types provide more detailed regulations and specify which habitat types are included in this category. These are the nature types assessed to have the highest environmental values. - The Forestry act and the regulation on sustainable forestry describe the mandatory key habitat survey and determination. - Areas that are not already protected according to the nature diversity act, have according to the Forestry Act and its regulation</p>

on sustainable forestry, to be surveyed for possible key habitats. This has to be in place for each property before any harvesting. No wood buyer is according law, allowed to buy any wood from a property before such registration and identification of key biotopes is accomplished. Such registrations are valid for normally 15 years. The objective of the key biotopes is identification and protection of the areas most important for biodiversity. The key biotopes are protected both by law and certification schemes. - § 5 of the Regulation of sustainable forestry states: «When implementing forestry measures, the forest owner must ensure that the values in important habitats and key biotopes are safeguarded in accordance with the guidelines in the Norwegian PEFC Forest Standard». Here, the law-maker links the protection of the important habitats and key biotopes as they are described in the PEFC standard, to the legislation. We also see that the obligation of the forest owner is not limited only to the selected key biotopes, but to all important habitats. Our understanding of this issue is that protection of key biotopes and important habitats is fully included in Norwegian legislation, as they are described in the PEFC standard. The methodology for registration and classification of the habitats and environmental values which forms the basis of the Key biotopes, is developed by NIBIO in cooperation with the Ministry of Agriculture. - In addition to the registration for key biotopes, there might also be a registration of habitats/nature types according to the Nature Diversity Act. Such registration has to be taken into consideration when prioritizing the key biotopes. If the nature type survey is done later than the key biotope survey. - The nature types and habitats are also assessed according to The Nature Diversity Act. The environmentally most valuable nature types, are called "selected habitats", and are prohibited for any harvesting unless granted permission is given from the environmental authorities. - In total, we assess the legislation to cover the requirement when it comes to areas that have these environmental values. - Key biotope registration has been mandatory according to law since 2006. The registration is assessed and revised every 15 year. Most areas that had such qualities in 2008 still have these qualities. - Any area that for some reason do not have the qualities any more, but did have such qualities in 2008, is not addressed or covered by law. The reason for such change is most often natural development or succession, but it could be some irregular harvesting of key biotopes. If there are any incompliance to the obligation of protection of any key biotope, there are routines for closing such incompliance. This will include identification of a new area with similar qualities, for replacement of the lost biotope. This has to be done or approved by a forest biologist, and reported to the public database for key biotopes. Once replaced, the case is closed. This is in accordance with the PEFC guidelines, to which the regulation refers. - We assess Norwegian legislation in this area as meeting the requirements set out in RED III.

(vi)³ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under

the same conditions of determination of the status of land specified in those paragraphs.

Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

*(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding highly biodiverse grasslands in or after January 2008 is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which also **concludes level A compliance**, for this EU RED indicator: - Nature diversity Act, (LOV-2009-06-19-100, last changed 2005-12-22) - The Regulations on selected habitat types (FOR-2011-05-13-512, last changed 2025-08-15) - Highly diverse natural grassland does not exist in forest areas in Norway, in the version of grassland that would continue to be grassland in the long run with no human impact. We do have categories of grassland with high biological diversity. These are semi-natural and a result of ongoing or recent farming activities. Some areas in this category are however about to change into forestry, as a result of termination of the agricultural activity. These categories of grassland are in Norway surveyed, classified and assessed for possible environmentally valuable nature types. The nature types are ranked according to importance for the environment. The highest ranked category is "Selected habitat types". Harvesting in such habitat types is prohibited, unless it is in</p>

	<p>accordance with an approved management plan for the location, or approved by the environmental authorities. - The Regulations on selected habitat types provide more detailed regulations and specify which habitat types are included in this category. - The 2 relevant categories are: - Hay field meadows, including deciduous and semi-natural wetlands with a hay meadow character. Hay meadow means open or sparsely wooded meadows with vegetation that is conditioned by traditional haymaking, and which has been little or not fertilised or tilled, and which is still characterised by this. - Hay bog. Hay bogs mean soil water bogs that are characterised by long-term maintenance through mowing and which still bear the mark of this. - These selected habitat types are identified, and have some protection, but after an application-process, some harvesting theoretically might be approved, as long as the environmental values will be improved or at least not harmed. Actually some harvesting might be necessary to avoid natural reforestation of the grassland.</p>
<p>(vi)⁴ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.</p> <p><i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i></p> <p><i>(e) heathland - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).</i></p>	
Type of Risk Assessment used	<p>☐ Level A – proof at national or sub-national level</p> <p>☒ Level B – management system at forest sourcing area level</p>
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel additionally have the following procedures to mitigate the level B's of this indicator as identified in "REDIII Level A Risk Assessment for Norway Forest v1.0" (see details further below).</p> <p>Sourcing from heathland – Level B - Documentation showing the wood is not harvested at the selected habitat type, Coastal heathland. Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel consider this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p>

cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0)

The following findings regarding heathland in or after January 2008 are adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which ****DO NOT conclude level A compliance****, for this EU RED indicator: - Nature Diversity Act, (LOV-2009-06-19-100, last changed 2005-12-22) - The Regulations on selected habitat types (FOR-2011-05-13-512, last changed 2025-08-15)

- The most relevant heathland in Norway is the nature type called Coastal heathland, which according to the Nature Diversity Act and the regulation on selected habitat types is classified as a selected habitat type. According to the regulation: - "Coastal heathland refers to heath-like and mainly forestless areas in an oceanic climate, dominated by dwarf shrubs, especially heather (*Calluna vulgaris*), formed by clearing scrub and forest, and conditioned by long-term maintenance of grazing, and in many places heather burning and heather mowing". - This is an open heathland ecosystem that have been formed through long-term extensive use with heather burning in combination with grazing for large parts of the year. Coastal heathland is distributed along the coast with a mild winter climate. - Such areas are mostly outside the forest area. When they occur inside forest, the areas will normally be classified as impediment, or unproductive area. Single trees might occur. Harvesting of such are not formally prohibited according to law in Norway, but not very common. - Parts of the coastal heathland have previously been artificially afforested. In such areas harvesting might be relevant in the future. This status of selected habitat establishes a notification obligation but does not explicitly preclude the harvesting of biomass for energy purposes. - Natural heathland in Norway as open, heather-dominated areas where climate and soil conditions prevent forest growth. This is typically found on ridges, hills and ravines where the soil cover is too shallow for forest and is found especially in mountain and coastal ecosystems. - Natural heathland is not a separate nature type but is used as a collective term for several natural, open nature types dominated by heather and dwarf shrubs. In the classification system "Nature in Norway" (NiN), these mainly fall within mainland systems where forests are not established naturally due to climate, wind, snow, drought or severely sloping soils. - Such natural heathland is found either above the tree line to the mountains or along the coast, where the growth conditions are too poor for ordinary forest. - Relevant nature types for natural heathland below the tree line are: - Lime-poor open shallow heather - Intermediate and slightly calcareous open shallow heather - Intermediate to slightly calcareous shallow open moist heather - Heavily calcareous shallow heathland, consisting of open vegetation on shallow ground - Such areas are mostly outside the forest area. When they occur inside forest, the areas will normally be classified as impediment, or unproductive area. Single trees might occur. Harvesting of such are not very common. The quality as well as the value will

	<p>normally be poor. - Under Norwegian legislation, there are no specific provisions within forestry law that address the harvesting of forest biomass from areas that are or have previously been heathlands. As heathland is a “no-go-area” and as the legislation does not provide a formal protection regime that specifically prevents biomass from being harvested for energy purposes from these areas, the requirements of RED III cannot be assessed to be documented at the A-level</p>
<p>(vi)⁵ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.</p> <p><i>Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: (a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).</i></p>	
Type of Risk Assessment used	<p>☐ Level A – proof at national or sub-national level</p> <p>☒ Level B – management system at forest sourcing area level</p>
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<p>Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.</p> <p>Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel considers this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.</p> <p>The consulted REDIII level A document for Norway can be found here: https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0</p> <p>The following finding regarding wetlands in or after January 2008 is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which also **concludes level A compliance**, for this EU RED indicator: - The Water resources Act (LOV-2000-11-24-82, last changed 2024-12-06). - The Ramsar convention on Wetlands (1971-02-02) - The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06) - The Nature Diversity Act (LOV-2009-06-19-100, last changed 2005-12-22) - The Regulation on Sustainable forestry (FOR-2006-06-07-593, last changed 2023-09-25) - Wetland areas in Norway are protected pursuant to the Nature Diversity Act, as a nature reserve or biotope protection area. The latter is particularly relevant for floodplains. - Protection of border zones to rivers are described in the Water Resources Act. - The regulation to Sustainable</p>

	<p>forestry states: “When felling in border zones towards lakes and watercourses and between forests and other land, the border zone’s ecological function must be preserved”. Such “other land” as described, is especially wetland and bogs. When you are obliged to put border zone when harvesting close to such land, it implies that there should be no harvesting at that kind of land. Otherwise, a demand for border zone gives no sense. - The total area of intact wetland and bogs in Norway is estimated to be 37.719 km² (12 % of the total land area), of which 9.400 km² (3 %) is wetland. - More than 600 of Norway’s approximately 3100 protected areas have been established with the purpose of protecting wetlands, including bogs. The protected wetlands largely represent the areas that possess particularly valuable natural qualities.(Agency for environment; Plan for the restoration of wetlands in Norway (2021-2025)) A big share of the most valuable and intact wetland and peatland systems have with an increasingly share been protected since the 80s, through a protection plan for peatland. In addition, a large number of bogs and wetland areas are protected under other protection categories. - Ramsar areas in Norway comprise 63 wetland areas or groups of areas. Norway ratified the Wetlands Convention in 1974. As this convention is ratified, it becomes a part of Norwegian legislation. - All Ramsar areas in Norway are protected according to the Nature Diversity Act. These areas are according to the convention meant to cover the environmentally most important wetland areas. - Protection of wetland been addressed by Environmental authorities since the Ramsar convention was ratified, and protection plans have been accomplished, county by county. In total it is a comprehensive protection of such areas. - Ditching of bogs and wetlands have been prohibited since 2006. Artificial change of the status of such areas is not likely to have taken place since 2008. - With the significant amount of reserves with the purpose of protection of wetlands, each with a regulation that describe this purpose, in addition to the recognised Ramsar convention, and demands for protection zones described in the Water Resources Act and the Forestry Act, with regulations, we assess the risk for providing wood from wetlands of significant environmental value in Norway to be small, and close to negligible.</p>
<p>(vi)⁶ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.</p> <p><i>Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.</i></p>	
<p>Type of Risk Assessment used</p>	<p>☐ Level A – proof at national or sub-national level</p> <p>☒ Level B – management system at forest sourcing area level</p>
<p>Level A risk assessment description</p>	<p>N/A</p>

Level B management system at the level of the forest sourcing area

Bøn Biobrensel is only purchasing primary forest feedstock that is 100 % PEFC and FSC CW certified.

Bøn Biobrensel adopts the "REDIII Level A Risk Assessment for Norway Forest v1.0" which SBP has had in consultation in June 2026. Bøn Biobrensel considers this the best possible reference for its Level B – management system at forest sourcing area level. When SBP has endorsed the Level A, Bøn Biobrensel will update its procedures accordingly if needed.

The consulted REDIII level A document for Norway can be found here:

<https://consultations.sbp-cert.org/c/rediii-level-a-risk-assessments/Norway-Forest-RED-v1-0>

The following finding regarding peatlands in or after January 2008 is adopted from the REDIII level A Risk Assessment from Norway as consulted in June 2026. Bøn Biobrensel complies with Norwegian legislation, the list of laws and comments below are from the level A risk assessment as consulted by SBP, which also ****concludes level A compliance****, for this EU RED indicator: - The Forestry Act (LOV- 2005-05-27-31), last changed 2024-12-06) - The Nature Diversity Act (LOV- 2009-06-19-100, last changed 2005-12-22) - The Regulation on Sustainable forestry (FOR-2006-06-07-593, last changed 2023-09-25) - Peatland areas in Norway are protected pursuant to the Nature Diversity Act, as a nature reserve. Peatland is also protected against ditching in the Regulation on Sustainable Forestry, and have been so since 2006. - Border zones to bogs including peatland are also described in this regulation, which states: "When felling in border zones towards lakes and watercourses and between forests and other land, the border zone's ecological function must be preserved". Such "other land" as described, is especially wetland and bogs. When you are obliged to put border zone when harvesting close to such land, it implies that there should be no harvesting at that kind of land. Otherwise, a demand for border zone gives no sense. - The total area of intact wetland and bogs in Norway is estimated to be 37.719 km² (12 % of the total land area), of which 28.319 km² (9 %). - More than 600 of Norway's approximately 3100 protected areas have been established with the purpose of protecting wetlands, including bogs. The protected wetlands largely represent the areas that possess particularly valuable natural qualities. (Agency for environment; Plan for the restoration of wetlands in Norway (2021-2025)) A big share of the most valuable and intact wetland and peatland systems have with an increasingly share been protected since the 80s, through the protection plan for peatland. In addition, a large number of bogs and wetland areas are protected under other protection categories. - Under current Norwegian legislation, the concepts of "peatland" are not formally defined in a manner that corresponds completely with RED III requirements. On the other hand, has protection of wetland been addressed by Environmental authorities for decades, and protection plans have been accomplished county by county. In total, it is a comprehensive protection of such areas. - Ditching of bogs and wetlands

	have been prohibited since 2006. Artificial change of the status of such areas is not likely to have taken place since 2008. - With the significant amount of reserves with the purpose of protection of peatland, the ban on ditching, and demands for protection zones described in the Forestry Act, including its regulation, we assess the risk for providing wood from peatlands, and especially in a way that involve drainage of previously undrained soil, to be quite small and close to negligible. - We assess the total legislation relevant for protection of the environmental values of peatland to cover the content of the Red III demand.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<i>Not applicable, requirement only applies to Level A</i>

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

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

Bøn Biobrensel verifies and audit suppliers of processing residues and post-consumer feedstock to confirm that the material meets SBP definitions for secondary or tertiary feedstock and, where relevant, qualifies as residue or waste under RED III Article 29(1).

For each supplier, Bøn Biobrensel keeps records showing the supplier name and address, supplier type, feedstock category supplied, required level of control, and a self-declaration confirming that the feedstock qualifies as processing residue or post-consumer waste.

For processing residues, the supplier must provide documentation such as contracts, invoices, delivery notes, certification claims and origin information to confirm that the material is a genuine residue from sawmill or processing activity and not deliberately produced or falsely classified as residue.

For post-consumer feedstock, such as garden waste from municipal recycling stations, Bøn Biobrensel requires documentation confirming that the material comes from a separated green/garden waste stream, is traceable to the recycling station, and is free from contamination such as plastics, metals, treated wood or hazardous substances.

Bøn bio monitors suppliers of processing residue and post consumers by using monitoring schemes sampling and supplier visits.

Contingency plan to cater for any non-compliant feedstock or unsatisfactory documentation delivered, which is found in the Landax system, where any non-conformity is handled and addressed formally.

Feedstock inspection and classification upon receipt

Upon receipt, the material is subject to visual inspection. Bøn confirms that the feedstock matches the purchase specification, the declared feedstock category, and the supporting documentation. Processing residues are checked to confirm that they are genuine residues from production or sawmill activity, while post-consumer feedstock, such as garden waste from municipal recycling stations, is checked to confirm that it is separated, clean and correctly classified as waste/post-consumer material.

For each supplier and delivery, Bøn retains documentary evidence to demonstrate compliance with SBP definitions. This may include supplier self-declarations, invoices, delivery notes, transport or shipping documents, pictures, feedstock samples, quality analysis reports and other relevant evidence, depending on the type of feedstock received.

If adequate evidence is not available at the point of receipt, Bøn Biobrensel is including the supplier in the supplier audit process. If the feedstock does not comply with purchase specifications, or if the quantities stated on invoices or delivery documents are incorrect, Bøn will take immediate corrective action. This may include requesting corrected documentation, reclassifying the material as non-eligible input, rejecting the material, or temporarily or permanently excluding the supplier.

All inspections, supporting evidence, supplier audits and corrective actions are recorded and retained for review by the Certification Body during the annual audit.

Supplier audit for processing residues and post-consumer feedstock

During contract negotiations, BØN BIOBRENSEL will perform an audit of the supplier, to document compliance with SBP classifications. If contracts extend over more than one year, an annual check-up is made.

The purpose of the audit is to confirm that delivered feedstock complies with SBP criteria for processing residue/post consumer feedstock, and that no primary feedstock is altered with the purpose of being sold as processing residue/post consumer feedstock. Audit includes evaluation and verification of documents and other evidence pertaining to the quantity, quality and compliance to SBPs definition for the processing residue/post consumer categories.

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: Norway - The whole country

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).