Supply Base Report:

Extram SRL
Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Extram SRL
Producer address:	Rue de Fernelmont 85., 5020 Champion, Belgium
SBP Certificate Code:	SBP-13-08
Geographic position:	50.493574, 4.901517
Primary contact:	Laurent Gillet, , laurent.gillet@extram.be
Company website:	
Date report finalised:	18 Jun 2026
SBR reporting period from:	19 May 2025
SBR reporting period to:	31 May 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	10 Nov 2026
SBP Standard(s) used:	SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2
Feedstock origin (countries)	Belgium (-), France (-), Germany (-), Luxembourg (-)
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

Extram is a company active in the biomass and forestry sector. It offers a wide range of services: felling, pruning, shredding, stump removal, land cultivation, and purchasing raw materials. Extram markets wood chips, shredded wood, pulpwood, sawn timber, and production residues.

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

Number of employees: *2*

Annual maximum production capacity (metric tonnes): *100000*

Number of direct feedstock suppliers: *50*

Approximate number of feedstock sub-suppliers: *25*

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

Through its activities, EXTRAM supplies biomass to various energy production facilities. The company collaborates with several subcontractors. It focuses primarily on storage, project management, and the resale of raw materials.
The EXTRAM's supply chain operates sequentially: raw materials, which belong to the client or the client's legal entity, are purchased by EXTRAM. These materials are then either processed into chips for energy recovery purposes or sold directly to the end user. During this process, the raw materials may pass through one of the two EXTRAM sorting and consolidation platforms.
The feedstock collected by EXTRAM comes primarily from roadside cutting activities, landscaping, and small wooded areas that are not classified as forests.
Among its activities, EXTRAM is also involved in the collection of processing residues and post-consumer materials.

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	Belgium
Area/Region	-
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 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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme, N/A - Post-consumer feedstock
Provide a concise summary of why a SBE was determined to be required or not required here:	
The SBP controlled feedstock is fully PEFC CoC controlled. SBP controlled feedstock therefore do not require any additional risk analysis. SBE is therefore not required.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	Yes
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	3.0688
Map(s) of the Supply Base area:	



Country	France
Area/Region	-
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 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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme, N/A - Post-consumer feedstock
Provide a concise summary of why a SBE was determined to be required or not required here:	
The SBP controlled feedstock is fully PEFC CoC controlled. SBP controlled feedstock therefore do not require any additional risk analysis. SBE is therefore not required.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	Yes
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	54.9134
Map(s) of the Supply Base area:	



Country	Germany
Area/Region	-
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 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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme, N/A - Post-consumer feedstock
Provide a concise summary of why a SBE was determined to be required or not required here:	
The SBP controlled feedstock is fully PEFC CoC controlled. SBP controlled feedstock therefore do not require any additional risk analysis. SBE is therefore not required.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	Yes
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	35.7588
Map(s) of the Supply Base area:	



Country	Luxembourg
Area/Region	-
Exclusions	
Feedstock types	Primary feedstock, Processing residues, Post-consumer
Feedstock Product Groups	Trees outside forest (TOF) - Urban and landscape feedstock (2A), Processing residues feedstock (4A), Post-consumer feedstock (5A)
Feedstock inputs	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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme, N/A - Post-consumer feedstock
Provide a concise summary of why a SBE was determined to be required or not required here:	
The SBP controlled feedstock is fully PEFC CoC controlled. SBP controlled feedstock therefore do not require any additional risk analysis. SBE is therefore not required.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	Yes
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.2586
Map(s) of the Supply Base area:	


Oslo
Uppsala
Helsinki
Stockholm
Tallinn
Stavanger
Estonie
Mer Baltique
Göteborg
Riga
Lettonie
Mer du Nord
Glasgow
Édimbourg
Danemark
Copenhague
Lituanie
Royaume-Uni
Vilnius
Île de Man
Gdańsk
Hambourg
Irlande
Dublin
Manchester
Pologne
Birmingham
Berlin
Varsovie
Pays-Bas
Londres
Allemagne
Belgique
Prague
Cracovie
Lviv
Львів
Luxembourg
Tchéquie
Paris
Slovaquie
Munich
Vienne
Autriche
Budapest
Hongrie
France
Suisse
Slovénie
Roumanie
Lyon
Milan
Croatie
Belgrade
Београд
Monaco
Florence
Sarajevo
Serbie
Marseille
Italie
Andorre
Podgorica
Подгорица
Kosovo
Bulgarie
Rome
Macédoine
du Nord
Barcelone
Tirana
Porto
Albanie
Madrid
Mer
Tyrrhénienne
Portugal
Espagne
Valence
Palma
Grèce
Lisbonne
Palerme
Athènes
Αθήνα
Séville
Alger
مدينة الجزائر
Tunis
تونس
Gibraltar
Malte

2.3 Feedstock information

a. **Total volume of Feedstock:** 1-200,000 m3

b. **Volume of primary feedstock:** 1-200,000 m3

c. **List of all the species in primary feedstock, including scientific name:**

Picea abies	Norway spruce
Pseudotsuga menziesii	Douglas fir
Quercus petraea	Sessile oak
Quercus robur	Pedunculate oak
Carpinus betulus	European hornbeam
Fagus sylvatica	European beech
Fraxinus excelsior	European ash
Alnus glutinosa	Black alder
Larix spp	Silver birch
Tilia cordata	Small-leaved lime
Populus nigra	Black poplar
Populus alba	White poplar
Betula pendula	Warty birch
Robinia pseudoacacia	Black locust

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** Yes - Minority
Explanation: It is possible that the biomass comes from wood infested by bark beetles.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 50.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 50.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.20

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 (%):** 2.00

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

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

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, Offcuts

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

100.00 % PEFC

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

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 20000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 1500000.00 tonnes

Explanation: Calculated based on the amount of annual forest growth. Does not take into account TOFs.

3 Supply Base Risk Assessments and Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☒ **Not Applicable – Supply Base Evaluation not implemented**

3.1 Summary of the Supply Base Evaluation

3.2 Conflicts with applicable national and sub-national legislation

3.3 Risk Management Measures

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

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 20 Apr 2024

Biomass Producer's stakeholder engagement end date: 20 May 2025

Total number of stakeholders contacted: 15

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

The stakeholder engagement process begins with a commitment from the responsible party to engage in an open exchange of information with stakeholders involved in the process. This involves both informing stakeholders and receiving their feedback, which is recorded in the document "2. Registres_SBP_Extram.xls / Stakeholders."

The first step involves identifying key stakeholders. They should represent local, regional, and national interests, ideally with balanced representation to ensure all viewpoints are considered. Identified stakeholders include associations, wood-energy sector federations, research centers, the Walloon region, government agencies, universities, and associations linked to forest management, biodiversity, or resource management.

A consultation schedule is then proposed, including appropriate deadlines and timeframes. It is crucial to involve stakeholders as early as possible and to allow a reasonable period, typically one month, for them to provide their contributions.

The consultation methods are designed to be accessible. This involves considering how information and documents are provided to stakeholders and how their contributions and feedback can be submitted to the Organization.

The process for evaluating consultations is grounded in transparency. The consultation process is documented comprehensively, including details of participants, the methods of consultation, the results of these consultations, and the decisions made.

In the event of a complaint related to the Organization's certificate scope, the procedure is as follows: the person responsible for complaints (management) acknowledges receipt within 10 calendar days. They then review the complaint with assistance from relevant personnel within the Organization to determine appropriate actions. The complainant is informed whether their complaint is applicable to the certificate scope and what actions have been taken if it is. The complainant is also given the opportunity to review the actions taken.

Finally, feedback is provided to stakeholders. The SBE (Stakeholder Engagement) is submitted to stakeholders, as recorded in "2.registre_SBP_EXTRAM.xls/Stakeholders," whenever significant modifications are made. No comments were received challenging the SBE that was conducted.

4.2 Response to stakeholder comments

5 Report updates and approval

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

Extram is PEFC certified.

Name	Pierre Lebbe
Title	Management representative
Date of report approval	18 Jun 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Not Applicable (RED II SBE not included)

Annex 2a: EU RED II Supply Base Evaluation

Countries where RED II Supply Base Evaluation is used	
Country	Belgium
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Level A is used in the case of Wallonia. The text below concerns only Level B for Flanders and Brussels.In 2020, Belgium's forests covered an area of 6893 km², constituting 22.76% of the country's land. The majority of this forested area, 77.2%, is situated in Wallonia, with Flanders comprising 22.6% and the Brussels region only 0.25%.Additionally, there are approximately 360 km² designated as 'other wooded areas,' with the vast majority, approximately 89%, located in Wallonia. These areas include features such as trees along streets or canals, as well as green spaces in small city parks and individual gardens, which do not meet Belgium's forest definitions.Compliance with Regulation 995/2010 and associated regulations regarding forestry legality in Belgium ensures a well-defined identification system for forest products. This system tracks wood from its harvesting to its final consumer.The EUTR is in operation and closely monitored in Belgium. Landowners, in collaboration with wood harvesting companies, are primarily responsible for introducing wood into the European market.Forest management policies and their implementation are overseen by regional authorities in Belgium. Legislative frameworks aimed at ensuring legal wood harvesting have been established and implemented.According to the FSC CW CNRA (2017) working group, there is tangible evidence, from both personal experiences and public reports, demonstrating the enforcement of logging-related regulations in Belgium. Each region mandates a rigorous tree harvesting authorization process accompanied by effective monitoring systems. It is widely agreed among members of this group, supported by available data, that illegal logging is not a significant concern in Belgium, with minor violations considered negligible according to public data on these infractions.Most of Belgium's public forest wood is auctioned as 'standing stock' by regional forest administrations. Consequently, these administrations are not classified as 'operators' under the EUTR, and the responsibility for EUTR compliance falls on the firms selling the harvested wood.Belgium has achieved commendable ratings in governance according to the World Bank Governance Index. In 2020, Belgium scored 1.37 on 'rule of law' (ranking in the top 88.94% of all nations) and 1.48 on 'control of corruption' (placing it in the top 89.90%).Belgium also scores impressively on Transparency International's Corruption Perception Index (CPI), with a score of 73 out of 100 points, ranking 18th out of 180 nations in 2021.The Federal Public Service, responsible for Public Health, Food Chain Security, and Environment, is tasked with implementing, monitoring, and enforcing the EUTR in Belgium. This service, in collaboration with customs agencies, monitors the wood trade and can take legal action against non-compliant firms.In 2017, following a complaint from Greenpeace, the European Commission took action against Belgium, alleging

	inadequate monitoring of wood imports in line with the EUTR. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations.
(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	Level A is used in the case of Wallonia. The text below concerns only Level B for Flanders and Brussels.From a holistic perspective, Belgium demonstrates a favorable standing in this regard. The ecological well-being and resilience of its forests are not only commendable but also evolving positively. Remarkable species such as wolves, lynxes, black woodpeckers, and European honey buzzards are experiencing a resurgence. National and regional administrations have taken proactive steps to address the challenges posed by climate change, emphasizing the need to develop adaptable and resilient forest ecosystems. Nevertheless, climate change continues to present increasing challenges, and forests' susceptibility to pests, floods, and erosion necessitates further mitigation efforts.Belgium's forests experience relatively rare significant natural disturbances, a testament to their robustness. The vitality and health of forests attract visitors, enhancing their recreational value. Both locals and tourists frequent these forests, contributing financially to the upkeep of remote areas and their infrastructure, which becomes increasingly crucial as forests transition to diverse multi-age and multi-layered ecosystems. Efficient infrastructure is essential for facilitating nuanced and targeted forestry operations.Forest ecosystems provide multiple benefits to the community, including clean air, purified water, noise reduction, visual screening from industrial landscapes, and economic gains from industrial and recreational sectors. Mechanisms are in place to facilitate stakeholder involvement, emphasizing a shared appreciation of the forests' importance. This mutual understanding, coupled with stringent anti-corruption measures and adherence to the rule of law, is vital for the sustained health of forests.While major governmental and non-governmental bodies, policies, protective measures, and industrial and recreational sectors work in synergy, small private forest owners in Wallonia are not required to possess forest management plans or harvesting permits. This seldom causes issues as they are still subject to overarching regulations. Data from FAOSTAT indicates a growth in carbon storage within living biomass of Belgium's forests, rising from 66.7 million tons in 2009 to 71.8 million tons by 2020, marking a 7.6% increase despite only a 0.25% expansion in forested areas during this period. Although the annual growth rate in forests has shown improvement, the permissible annual logging is approaching its maximum in Wallonia. Increased atmospheric CO2 levels have stimulated faster forest expansion, yet the changing climate poses various potential threats. A key objective is to enhance forests' adaptability to climate change impacts to preserve their long-term carbon absorption potential, prompting effective countermeasures by national and regional bodies in Belgium over the years. There is an obligation to reforest areas where logging has occurred to ensure the sustainability of forest resources and their carbon sequestration capabilities. According to Belgium's seventh official communication and its third biennial climate change report (December 2017) under the United Nations Framework Convention on Climate Change, the nation's forests consistently serve as significant carbon repositories. Global Forest Watch insights reveal that between 2001 and 2021, Belgium's forests emitted 2.64 Mt CO_2e annually while capturing 5.64 Mt CO_2e. Notably, FAOSTAT data shows Belgium's forests have maintained a positive net annual

	CO2 balance since 2016. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations. Moreover, the measures taken to ensure the sustainability of the operations guarantee that this criterion is well respected.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Level A is used in the case of Wallonia except for : Heatlands (Hautes Fagnes, Belgium) : Classified as nature reserves, these areas are subject to strict protection to preserve their remarkable biodiversity. All forestry activities are prohibited there. Parcels Classified as Permanent Grasslands After 2008 : The conversion of these grasslands into forest is theoretically permitted in Wallonia, but only outside Natura 2000 sites. Nevertheless, this process remains complex, requiring navigation through numerous legal frameworks, obtaining various authorizations, and adhering to strict environmental regulations. The main obstacles are as follows: - Natura 2000 Sites: Any destruction of permanent grasslands within these sites is strictly prohibited, constituting a major barrier. - Town planning permit (CoDT): A afforestation permit is required whenever the planting density exceeds 100 plants/hectare in an agricultural zone, as this equates to a change in land use. - Permit for Modification of Ground Relief: Any significant intervention on the land (earthworks, drainage, etc.) requires a specific permit. - Environmental Impact Assessment (EIA): For large-scale projects, an EIA is often required, making the procedure more cumbersome with additional costs, increased complexity, and mandatory public consultation. Although regional and provincial reforestation aids exist, the economic profitability of such a conversion is highly limited. Furthermore, while technically possible, a permit application would have little chance of success given the biodiversity loss that would be linked to the destruction of the permanent grassland. Wetlands & Peatlands: Generally classified as nature reserves or recognized as zones of great biological interest, these environments are protected for their crucial role in carbon storage and the conservation of particularly fragile ecosystems. **The text below concerns only Level B for Flanders.**Between 2008 and 2020, Belgium experienced a slight increase of 0.6% in forest coverage, contributing to an overall growth of 3.3% since 2000, as reported by FAOSTAT. This expansion was primarily concentrated in Wallonia, with efforts in Flanders to increase forested areas showing less impact. In Brussels, the forest size remained stable at a small scale of 17 km².When examining regions with significant carbon storage as of 2008, it's crucial to distinguish between carbon held above ground (impacted by deforestation) and below ground (encompassing nutrient-rich topsoil). Regions with substantial carbon storage both above and below the surface are rare. Protecting dense forests with aged trees, older forest segments, and carbon-rich soil is vital. Forest conversions' overall impact on regional carbon stocks and changes in land use can deplete these stocks. Factors like pests or forest fires can also contribute to deforestation, but Belgium has made notable progress in addressing these challenges.Strategies have been implemented to increase forest resilience to climate change, emphasizing diversity in tree species and ages. Older trees play a crucial role in carbon storage and offer recreational and ecological benefits, aiding forest regeneration and biodiversity. Belgium's forestry practices prioritize protecting large forests, essential carbon sinks.Wetlands and peatlands serve as significant reservoirs for below-ground carbon. Belgium's Regional Forest Acts

	strictly protect these zones, with most listed in publicly available databases like Natura2000. Regulated logging practices in these areas help maintain carbon balance.In Wallonia, the Forest Code, initiated in July 2008, supports forest conservation and various carbon preservation methods, restricting activities like draining and clear-cutting. Flanders strictly prohibits deforestation, with forest surveys showing an increase in multi-aged forests and growth in forest reserves.Residual forest biomass, left over after timber harvesting, includes elements like branches, tree tops, smaller logs, and unwanted brush, excluding stumps and roots. Environmental policies recommend preserving some residues for ecological health, and forest certification programs may require leaving biomass untouched to protect soil quality and biodiversity.In Wallonia, a common practice involves removing large branches and tree tops post-harvest for biomass generation or firewood, leaving smaller branches, leaves, and some larger pieces on the forest floor.Belgian forests have seen substantial accumulation of organic materials over recent decades, with extended periods of nutrient overaccumulation, particularly nitrogen, due to industrial and community activities. Carefully removing forest residues can aid in ecological balance restoration, though decomposing residues can release methane and overly dry residues can increase fire risks.Mechanized forestry operations must consider nutrient balance and biodiversity to avoid ecological damage, reflecting modern forestry practices' inclusion in official management plans and certification processes.Most Belgian forests are managed under specific schemes or require harvesting permits. However, in Wallonia, some private landowners outside the Natura2000 areas are not obligated to have management plans or harvesting permits. Nevertheless, large private forest owners, including those focused on nature conservation, typically have these in place.Forest harvesting areas without an officially recognized management system or harvesting permit pose risks to biodiversity conservation, particularly affecting critical ecosystems and habitats. Compliance with sustainable forestry principles is required, prioritizing wood from certified forests and proper training for forestry operators to preserve biodiversity.Documentation and transparency are emphasized, with suppliers required to maintain and provide relevant documentation to demonstrate compliance with sustainability principles. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations. Moreover, the measures taken to ensure the sustainability of the operations guarantee that this criterion is well respected. Heathlands (High Fens, Belgium): As nature reserves, these areas are under strict protection, and any forestry activity, including biomass harvesting, is prohibited. This is due to their remarkable biodiversity, which requires the highest level of preservation. Parcels classified as permanent grassland after 2008: The conversion of these grasslands to forest is theoretically permitted in Flanders, but only outside Natura 2000 sites. Furthermore, this process is complex, requiring compliance with numerous legal frameworks, various permits, and strict environmental regulations. Any destruction of permanent grassland is strictly prohibited in Natura 2000 sites. Flanders also imposes strict conservation rules, including a "ban on the conversion of permanent grasslands" at the farm level if the ratio of permanent grassland to agricultural area exceeds a certain threshold. Although subsidies for afforestation and reforestation exist, conversion projects may struggle to obtain necessary permits, especially if they result in significant biodiversity loss. Permit applications for converting permanent grassland would have little chance of success due to the biodiversity loss caused by destroying permanent grassland. Wetlands & Peatlands: Generally classified as nature reserves or recognized as areas of great biological interest, these environments are protected for their crucial role in carbon storage and the conservation of particularly fragile ecosystems. This protection implies restrictions on activities such as biomass harvesting that could degrade their ecological value.

(iv) That harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*\Level A is used in the case of Wallonia except for : * Wallonia's legal framework for forests prioritizes long-term ecosystem protection and sustainable management. This approach integrates economic, ecological, and social dimensions, emphasizing forest health, biodiversity, soil and water protection, and climate resilience. Management is based on mixed, multi-aged forests, supported by a permanent forest resource inventory (article 8 of the wallon forest code) and a five-year forest research plan (article 7 of the wallon forest code) for rigorous scientific monitoring. Harvesting of stumps and roots: the Walloon forest code does not explicitly mention the prohibition of stump and root harvesting. However, the general principles of sustainable management and the emphasis on soil and water protection (as outlined in the code) suggest an implicit discouragement of practices that could degrade soil quality. Degradation of primary forests: Wallonia has no primary forests, and those still existing in Europe, such as in Białowieża, Poland, receive the highest level of protection due to being untouched by significant human intervention. Degradation of old-growth forests: Wallonia also lacks ancient forests, effectively precluding any biomass exploitation from such areas. Conversion into plantation forests: While not explicitly stated as prohibited, the code's focus on mixed, multi-aged forests and the promotion of biodiversity conservation implicitly discourage conversion to single-species plantation forests. **The text below concerns only Level B for Flanders** Residual forest biomass, left over after timber harvesting, includes materials such as branches, tree tops, smaller logs, and unwanted brush, but now also stumps and roots as per environmental recommendations. Environmental policies recommend retaining some of this biomass to support ecological health, while forest certification programs require leaving certain amounts untouched to protect soil quality and biodiversity. Before each operation, Extram assesses the soil type of the work area using an online Flemish platform designed to identify soil types. Special attention is given to sensitive soils such as Rendzina, Lithosol, Ranker, Histosols, Fluvisols, Gleysols, and Andosols. Even if the logging takes place in high-risk areas where no legal permit was initially required, Extram will nonetheless secure a permit from the relevant authorities to ensure compliance with the best practices for biomass extraction. Employees of Extram , along with its subcontractors, are trained in best forest management practices, enabling them to adapt their approach based on the specific conditions of the logging site. This includes implementing the specific requirements of logging permissions, ensuring that no residues

	are removed without explicit authorization, and verifying that avoidable damage due to harvesting operations has not occurred. In view of the current legislation, Extram always operates with permits when is mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations. Moreover, the measures taken to ensure the sustainability of the operations guarantee that this criterion is well respected. In general, a maximum amount of biomass is left on the ground after logging where necessary and legally permitted. In addition, recognizing areas with High Conservation Value, Belgium conducts inventories to identify regions with significant biodiversity. These efforts lead to customized management plans focused on protection, restoration, and ongoing monitoring of biodiversity and habitat features. Extram ensures that required or recommended amounts of deadwood are accurately measured and adjusted according to best practice recommendations. Harvesting of stumps and roots, including their degradation, is implicitly prohibited in public forests under article 20, point 2 of the flemish forestry code, which bans digging or extracting soil or subsoil materials. This measure aims to protect ecosystems and their ecological functions. The degradation of primary forests is protected by strict prohibitions as they are untouched by significant human intervention and enjoy the highest level of protection. Flanders, however, has no primary forests. The flemish forestry code does not explicitly define what constitutes "old-growth forests" in the context of the region but broadly protects existing forest cover. Article 90bis, paragraph 1, prohibits deforestation except in specific cases and with an environmental permit, and Article 90ter, paragraph 6, specifically prohibits the deforestation of identified vulnerable and valuable forests, preventing their conversion into plantation forests. Harvesting on vulnerable soils is protected by Article 20, point 3, which prohibits any works not included in the management plan that alter soil fertility. This also concerns the protection of vulnerable soils. The flemish forestry code does not explicitly state maximum thresholds for large clear-cuts. However, Article 9, paragraph 2, for private forests, and Article 50 for public forests, require that any excess in felling volume set out in the management plan must be offset by lower felling volumes, suggesting a mechanism for controlling overall felling intensity. Regarding deadwood extraction, Article 20, point 1, in public forests, prohibits the removal of plants or plant parts without authorization. While no precise figures for retention thresholds are provided, this prohibition, along with general provisions on the forest's ecological function in Chapter II, Section IV (Articles 18 to 21), including the ban on pesticide use and the limitation of fertilizer use, and the prohibition of works altering vegetation and native organisms, suggests an intention to maintain biodiversity and natural habitats that would benefit from deadwood retention. Harvesting is carried out in compliance with requirements to use logging systems that minimize adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats. While the flemish forestry code does not explicitly state how soil compaction is minimized, Article 64

	empowers the Flemish Government to establish detailed rules on preventing damage during forest exploitation. It also mentions the protection of soil fertility, water balance, and vegetation, implicitly contributing to the reduction of soil compaction. Furthermore, the general provisions on the forest's ecological function in Chapter II, Section IV (Articles 18 to 21), which include the prohibition of works altering vegetation and native organisms, the ban on pesticide use, the limitation of fertilizer use, and the ban on eradicating, moving or capturing animals, or disturbing their young, eggs, nests or shelters, all contribute to minimizing adverse impacts on biodiversity features and habitats.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Level A is used in the case of Wallonia. The text below concerns only Level B for Flanders and Brussels.Forests in Belgium exhibit faster growth rates compared to those in northern France and the Netherlands, although they fall short of Germany's growth pace. This can be credited to advanced forest management techniques and the age distribution of forests. However, the growth rate may be nearing its maximum, facing threats from climate change-related issues such as extreme weather events, fires, and pest invasions.While the increase in atmospheric CO2 levels has stimulated forest growth, it also brings challenges like erratic weather patterns, including excessive rainfall and droughts, hindering forest adaptation. Pest infestations have also impacted certain forest areas. To address these challenges, strategies like planting climate-resistant species and focusing on native broadleaved trees are being implemented, bolstered by regulatory and financial support. Efforts to improve soil health and manage water resources are also underway.Regional Forest Inventories in Belgium, conducted using various sampling methods across Flanders, Wallonia, and the Brussels Region, are pivotal for forest monitoring and informing forestry sector policies and decisions.Belgium's three Regional Forest Acts aim to prevent excessive harvesting, ensuring sustainable forest productivity and economic viability. FAO's 2015 report indicates an increase in Belgium's forest stock.In Wallonia, which hosts the majority of Belgium's forests, continuous inventory since 1994 reveals a timber volume exceeding 113 million m^3, marking a 5% increase from the previous assessment. While public forests generally maintain balanced harvest and growth rates, private forests, particularly coniferous ones, often exhibit higher harvesting rates. There's a noticeable shift towards broadleaved and mixed forests from coniferous ones.Flanders' forests are transitioning from single-species coniferous stands to more diverse, mixed-age forests, with significant changes observed between 1997-1999 and 2009-2019. The region plans to update forest data every ten years. Public forests in Flanders show notable growth, with a considerable difference in growth rates between public and private forests. The average timber volume per hectare has notably increased, with around 70% of the annual growth harvested, aligning with sustainability goals. However, less than two-thirds of private forests undergo harvesting. Despite a decrease in forest coverage, Scots pine remains prevalent in Flanders, with its volume slightly increasing. Moreover, there has been an increase in tree diameter classes and vegetation layers diversity.FAOSTAT reports a 5-15% increase in Belgium's roundwood production from 2008 to 2020, except for coniferous pulpwood. Fuelwood production, primarily from broadleaved species, has risen by 29%. This indicates a local reappropriation of this type of fuel, suggesting a potential reindustrialization rather

	than mere exportation of raw materials. Thus, it represents a more efficient use of local resources. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations. Moreover, the measures taken to ensure the sustainability of the operations guarantee that this criterion is well respected.
LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ LevelA – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Countries where RED II Supply Base Evaluation is used	
Country	France
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for France by Agroenergie Conseil
Level B management system at the level of the forest sourcing area	N/A
(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	Level A for France by Agroenergie Conseil
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for France by Agroenergie Conseil

Level B management system at the level of the forest sourcing area	N/A
(iv) That harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts	
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	Level A for France by Agroenergie Conseil
Level B management system at the level of the forest sourcing area	N/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	Level A for France by Agroenergie Conseil
Level B management system at the level of the forest sourcing area	N/A
LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ LevelA – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for France by Agroenergie Conseil
Level B management system at the level of the forest sourcing area	N/A

Countries where RED II Supply Base Evaluation is used	
Country	Germany
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
(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	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
(iv) That harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts	
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	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/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	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ LevelA – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A

Countries where RED II Supply Base Evaluation is used	
Country	Luxembourg
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	In the Grand Duchy of Luxembourg, forestry operations are governed by a robust legal framework designed to ensure compliance and promote sustainable resource management. The cornerstone of this framework is the Forest Act of August 23, 2023, which took effect on October 1, 2023. This legislation seeks to balance the ecological, economic, and social roles of forests while establishing clear guidelines for forestry activities. The law imposes specific requirements on forest owners and operators. For any timber harvest exceeding 40 cubic meters, a declaration must be submitted to the Administration of Nature and Forests at least two working days before operations commence. After the harvest, the precise volume of wood collected, categorized by species, must be reported within 30 days. These procedures enhance transparency and enable meticulous monitoring of forestry activities. Regular inspections by the Administration of Nature and Forests further support compliance, with authorities empowered to enforce penalties for any violations. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations.
(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	In the Grand Duchy of Luxembourg, forestry operations are governed by a robust legal framework designed to ensure compliance and promote sustainable resource management. The cornerstone of this framework is the Forest Act of August 23, 2023, which took effect on October 1, 2023. This legislation seeks to balance the ecological, economic, and social roles of forests while establishing clear guidelines for forestry activities. The law imposes specific requirements on forest owners and operators. For any timber harvest exceeding 40 cubic meters, a declaration must be submitted to the Administration of Nature and Forests at least two working days before operations commence. After the harvest, the

	precise volume of wood collected, categorized by species, must be reported within 30 days. These procedures enhance transparency and enable meticulous monitoring of forestry activities. Regular inspections by the Administration of Nature and Forests further support compliance, with authorities empowered to enforce penalties for any violations. Extram aligns with these regulations through its PEFC certification for Chain of Custody and Due Diligence System, ensuring responsible management and traceability of its forestry products. It also works exclusively with companies registered with the BCE, ensuring that all partners meet legal, fiscal, and social obligations mandated by the state. This registration process reinforces transparency and legitimacy in Extram 's partnerships. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The regeneration of forests in the Grand Duchy of Luxembourg is strongly supported by a comprehensive legislative framework that prioritizes the sustainability of forest ecosystems in harvested areas. Central to this framework is the Forest Act, adopted on August 23, 2023, and effective as of October 1, 2023, which establishes the key principles guiding forest management practices, particularly following logging operations. Under Article 9 of the law, forest owners are obligated to ensure the regeneration of forest stands after significant logging activities. Specifically, if the basal area of a forest stand falls below 15 square meters per hectare over an area of at least 25 ares, owners must restore the stand within three years. This regeneration must aim to restore both the economic productivity (such as timber production) and the ecological services of the forest, ensuring that exploited areas quickly regain their functionality and value. The law emphasizes sustainable regeneration methods, favoring natural regeneration to maintain genetic diversity and minimize human intervention. However, where spontaneous regeneration is insufficient due to local conditions, artificial or assisted planting is mandated. Such interventions are carefully regulated to ensure that selected species align with the site's ecological characteristics, climate conditions, and long-term sustainability goals. To protect forest ecosystems, the legislation prohibits harmful practices, such as converting broadleaf stands into coniferous plantations through artificial regeneration. Exceptions to this rule require justification and prior approval from the competent minister. This provision is designed to safeguard biodiversity and mitigate risks

	associated with coniferous monocultures, which are more vulnerable to storms, pests, and drought. To support compliance with these regeneration requirements, the Luxembourg government provides financial incentives to forest owners. These include subsidies for natural or assisted regeneration projects involving suitable species and technical guidance from the Administration for Nature and Forests. These measures help ensure that forest owners have the necessary resources to fulfill their legal obligations while promoting sustainable forest management. Regular inspections and penalties for non-compliance further reinforce these provisions. The Administration for Nature and Forests oversees this process, ensuring that harvested areas are effectively regenerated within the prescribed timelines. Luxembourg's robust legal framework ensures that forest regeneration following logging is mandatory, regulated, and strictly monitored. This approach demonstrates the country's commitment to sustainable forest management, addressing critical environmental and climate challenges. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations.Peatlands and heathlands: The degradation of peatlands and heathlands is prevented through strict legal protection, as these ecosystems are considered highly sensitive biotopes and habitats of community interest. In Luxembourg, such areas are part of the Natura 2000 network and classified as Special Areas of Conservation (SACs), like the "Hoffelt – Kaleburn" zone (Regulation of 24 May 2023), where conservation objectives specifically protect wooded peatlands. Forest biomass extraction from these ecosystems is effectively prohibited, as any intervention—including tree felling—risks damaging their delicate hydrology and biodiversity. These areas are governed by both national forest law and EU nature conservation law, which prohibit activities that could degrade or destroy their ecological function. This legal framework aligns with the aim of preserving biodiversity and preventing habitat destruction, making biomass harvesting incompatible with the conservation objectives.Grasslands: Permanent grasslands, defined as herbaceous surfaces existing for at least five years, are subject to strong protection due to their ecological role in biodiversity, water resource preservation, and carbon storage. Their transformation into forest ecosystems is generally not permitted, as it contradicts both agricultural and nature conservation policies. Even outside Natura 2000 zones, major interventions like ploughing are strictly regulated and often banned. These prairies are protected under the Grand-Ducal Regulation of 31 July 2024 concerning aid regimes, which restricts changes in land use and imposes strict authorisation requirements. This framework ensures that land-use change does not interfere with biodiversity conservation objectives.Heatlands : They are officially recognized as protected biotopes within the national cadastre of open habitats. Their protection is governed by Article 17 of the Nature Protection Law and reinforced by the Grand-Ducal Regulation of 1 August 2018. This legal

	framework prohibits any action that could lead to the destruction, degradation, or reduction of these sensitive habitats. To support this, landowners or managers of areas containing heathlands are encouraged to enter into biodiversity contracts, which offer financial compensation in exchange for environmentally friendly maintenance practices. This protective approach combines legal regulation with incentives, ensuring the long-term conservation of these valuable open landscapes.
(iv) That harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Forests located in wetlands and peatlands in the Grand Duchy of Luxembourg benefit from a comprehensive legal framework ensuring their preservation and sustainable management. These provisions, established through multiple legislative texts, demonstrate that these sensitive ecosystems are both protected and valued for their critical ecological functions. The legislation strikes a balance, allowing for responsible resource use without compromising the long-term conservation of these areas. The Forest Law, enacted in 2023, serves as a cornerstone for safeguarding Luxembourg's forests. It emphasizes the ecological importance of wetlands and peatlands, particularly in regulating hydrological cycles, storing carbon, and maintaining biodiversity. This law explicitly prohibits harmful activities, such as drainage or clear-cutting, while promoting sustainable forest management practices. To ensure minimal environmental impact, the law mandates responsible resource use, such as timber harvesting, under strict conditions. National forest inventories facilitate continuous monitoring of wetland ecosystems, enabling adaptive management to address conservation needs. Further legal protections are provided by the July 18, 2018, law on the protection of nature and natural resources. This legislation focuses on conserving natural habitats, including wetlands and peatlands, by integrating them into protected networks like Natura 2000. Recognized as critical for biodiversity, these areas benefit from specific safeguards, including prohibitions on activities that might disrupt their hydrological balance. Luxembourg's commitment extends to restoring degraded wetlands and peatlands, as outlined in the 2018 law. This includes measures to protect species reliant on these habitats, such as rare amphibians and carnivorous plants unique to peatlands, reflecting a holistic approach to conservation. In addition to these legal frameworks, various initiatives bolster wetland and peatland protections. Integral forest reserves, for example, prohibit human exploitation, allowing ecosystems to regenerate naturally. Where resource use is permitted, sustainable practices are enforced, such as preserving habitat trees and deadwood essential for forest food chains. Aging islands,

	where forests are left to mature naturally, further support biodiversity by promoting the development of mature forest habitats. Luxembourg's legal framework permits material use in wetlands and peatlands under strict sustainability and conservation guidelines. Prohibitions, scientific monitoring, and restoration obligations ensure these ecosystems are safeguarded. Protected area designations and sustainable management principles provide a robust foundation for harmonizing human activity with ecological preservation. Thus, Luxembourg demonstrates that its wetlands and peatland forests are not only protected by strong legal frameworks but also supported by proactive management strategies. Resource use in these areas is regulated, aligning with a long-term conservation vision that is environmentally sustainable and socially beneficial. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations. Stumps & roots : This is prohibited in Luxembourg, except where specifically authorized by the Minister for phytosanitary reasons (Article 10, point 7º of the luxembourg forestry code). Similarly, stump removal is only permitted for the construction of forest roads (Article 10, point 10º). Primary Forests: the Grand Duchy of Luxembourg has no primary forests; the only one still existing in Europe is located in Białowieża, Poland. Undisturbed by any significant human intervention, these forests benefit from the highest level of protection. Old-growth forest : This type of forest is not yet defined in Luxembourg. Convertion into plantation forests : The transformation of broadleaf stands into coniferous plantations through artificial or assisted regeneration is strictly forbidden, unless authorized by the Minister (Article 9, paragraph 4), thus preventing forest conversion into plantation forests.However, Luxembourg’s legislation prohibits interventions in highly protected ecosystems and "free evolution" areas, where human intervention is not allowed except for safety or hunting-related reasons (Article 17, paragraph 1 and 2). Harvesting on vulnerable soils is also restricted: logging machinery may not be used on cut surfaces with slopes over 40%, unless specific spatial conditions are met (Article 8, paragraph 6). Clear-cuts : Any cut exceeding 0.5 hectares is prohibited if it does not leave a basal area of at least 10 square meters per hectare in high forests and 5 square meters in coppice-with-standards and coppice (article 8, paragraph 2). Likewise, a new cut within 100 meters of a simultaneous or previous cut less than six years old is prohibited if their cumulative effects would reach these thresholds (article 8, paragraph 3). Exemptions may be authorized by the minister for larger cuts in specific cases, such as stand conversion, windthrows in coniferous forests, sanitary reasons, or risk of income loss. Any cut exceeding 40 cubic meters in volume must be notified to the administration at least 2 working days before work begins and specified 30 days after work completion (article 8, paragraph 2). Non-compliance with article 8, paragraphs 2 and 3, is punishable by imprisonment and a fine (article 24). Deadwood : The administration applies special measures in public forests to promote

	biological diversity and ecological integrity, which includes the preservation of deadwood (article 17, paragraph 2, point 1º) and biotope trees (article 17, paragraph 2, point 2º). Subsidies are also available for measures such as the conservation of biotope trees and deadwood (article 13, paragraph 2). The removal of logging residues with a diameter of less than 5 centimeters is prohibited (article 10, point 8º) and is subject to a fine (article 24).
(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	In the Grand Duchy of Luxembourg, forest management operates under a stringent legal framework designed to minimize the impact of harvesting on biodiversity. The primary legal texts and measures address ecological concerns comprehensively, showcasing legislation that effectively balances biodiversity protection with the sustainable use of forest resources. The Forest Law of August 23, 2023, serves as the cornerstone of sustainable forest management in Luxembourg. It prioritizes the preservation of forests' ecological functions, particularly biodiversity, while recognizing their social and economic importance. The law establishes explicit objectives for conserving forest ecosystems, emphasizing natural regeneration, soil vitality, and habitat protection for native species. Key provisions of the law include stringent sustainability criteria applied to all forestry operations. These criteria ensure that biodiversity remains uncompromised during harvesting, incorporating measures such as selective cutting and the inclusion of sensitive areas within forest management plans. The law also mandates the establishment of forest reserves and integral forest reserves. Forest reserves are actively managed to restore or maintain natural habitats, while integral forest reserves are untouched by human activity, allowing ecosystems to evolve naturally. These reserves act as sanctuaries for vulnerable species and bolster the resilience of forest ecosystems against environmental disturbances. Specific provisions within the legal texts emphasize the conservation of biotope trees, which are vital to forest ecosystems. These trees, often marked by cavities or decay, provide habitats for species such as nesting birds, bats, and saproxylic insects. Retaining deadwood in forests is also an integral part of forestry management, as it supports nutrient cycling and sustains local food chains. The law introduces the concept of aging islands, designated forest areas where no harvesting occurs. These plots allow trees to mature naturally, offering stable habitats for diverse species and fostering nutrient-rich soil formation. The establishment of aging islands underscores Luxembourg's commitment to long-term biodiversity conservation. To safeguard soils, forestry regulations enforce the use of low-impact harvesting techniques. Heavy machinery is restricted on

	sensitive soils, with detailed route planning and temporary structures like wooden mats employed to minimize soil compaction and erosion, thus protecting habitats. These legal measures are bolstered by a robust monitoring system. The Administration of Nature and Forests oversees forestry activities to ensure compliance with the ecological objectives outlined in the law. Violations, especially those affecting biodiversity, are subject to penalties, ensuring strict adherence to established standards. Luxembourg's legal framework aligns with European directives, including the Habitats Directive, the Birds Directive, and the EU Forest Strategy for 2030. These regional frameworks strengthen local biodiversity obligations, fostering a harmonized approach across Europe. Together, these legislative and practical measures confirm that forest harvesting in Luxembourg is carried out with minimal biodiversity impact. The integration of protected areas, environmentally conscious practices, and stringent oversight ensures that forest ecosystems continue to perform their essential roles for both nature and society. Luxembourg's legal framework stands as a robust model for sustainable forest management.Besides, forestry legislation imposes strict obligations on any company wishing to extract materials from forests. According to the Forest Act of August 23, 2023, which came into force on October 1, 2023, any logging operation estimated at more than 40 m³ must be reported to the Nature and Forestry Administration at least two working days before the start of operations. Furthermore, specific permits are required for interventions such as logging exceeding 50 ares or the creation of biotopes on forest land. These measures aim to ensure sustainable forest management and protect forest ecosystems. Therefore, it is illegal for a company to harvest forest materials without obtaining the appropriate authorizations. In view of the current legislation, the fact that Extram always operates with permits when mandatory, as well as with invoicing and bank transfers that prove the legality of forestry operations.
LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ LevelA – 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 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

The material currently received as post-consumer comes from private individuals or demolition companies. These suppliers don't necessarily have a site that can be inspected. Only personal or company information is collected during on-site unloading.
For processing residues, the materials are only accepted as SBP controlled if they come from suppliers who have been inspected and are registered as such in our PEFC CoC supply. No material provided by a supplier who isn't fully included in the PEFC CoC scope will be considered SBP controlled.

Feedstock inspection and classification upon receipt

For post-consumer material, the feedstock comes from private individuals or demolition companies. These suppliers do not necessarily have a site that can be inspected. During unloading on site, only personal or company information is collected.
For processing residues, the material comes exclusively from suppliers included in our PEFC CoC certification. All information related to the origin of the material's production is known and duly recorded. The supplied material must fully comply with its declared description; otherwise, it will not be accepted.

Supplier audit for processing residues and post-consumer feedstock

Since the "suppliers" have to pay for the material they bring, they have no interest in bringing anything other than post-consumer or process residues.
For processing residues, materials are only accepted as SBP controlled if they come from suppliers that have been inspected and are registered as such within our PEFC CoC supply. No material provided by a supplier who is not fully included in the PEFC CoC scope will be considered SBP controlled. Processing residues suppliers are audited and visited annually.

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

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

Not Applicable (RED II TOF not included)

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

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