Supply Base Report:

Timbro SIA
First Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Timbro SIA
Producer address:	Gaujas iela 5, LV-4101 Cēsis, Latvia
SBP Certificate Code:	SBP-13-46
Geographic position:	57.313145, 25.273705
Primary contact:	Didzis Palejs, +371 264 500 06, kristaps@timbro.lv
Company website:	
Date report finalised:	08 Apr 2025
SBR reporting period from:	01 Jan 2025
SBR reporting period to:	31 Dec 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	01 Oct 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 v2.0, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Latvia (All region)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

SIA TImbro is a forestry and logging company, established in 2017. Over the years, Timbro SIA has expanded from the local market into international markets. Currently, Timbro SIA is focusing more on timber and biomass trade and logistics. This means that the company can provide all stages of the timber logistics chain. The company offers suitable timber and biomass logistics solutions for use in ship, rail, and road transport. SIA Timbro has established the delivery of certified (SBP, FSC, PEFC) and controlled wood as one of the most fundamental principles of the company.

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

Number of employees: *49*

Annual maximum production capacity (metric tonnes): *20000*

Number of direct feedstock suppliers: *1*

Approximate number of feedstock sub-suppliers: *0*

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

Sourcing of feedstock - logging residues and purchasing processing residues - wood chips from wood primary processing companies. Biomass is delivered and purchased from ca 1 main suppliers. Biomass export takes place through two terminals in Mērsrags and Skulte harbours. The company is sourcing the forest biomass within the SBP SBE process.

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	Latvia
Area/Region	All region
Exclusions	no
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
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:	
SBE is the default for biomass supply, as most biomass is sourced from non-certified forest areas, and primary biomass is not bound by FSC or PEFC certified biomass; however, as SBP land rights are partially applicable to certified wood, therefore, all forest biomass is verified under the scope of the SBE process.	
Feedstock types included in SBE:	Primary feedstock
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	3.3430
Map(s) of the Supply Base area:	


Pärnu
Tartu
Kuressaare
Võrtsjärv
Kihnu
Pihkva järv
Karksi-Nuia
Põlva
Sõrve poolsaar
EESTI
LATVIJA
Pečory
Psko
Irbes šaurums
Ruhnu
Kolkasrags
Valga
Võru
Rīgas līcis
Limbaži
Valmiera
Ventspils
Alūksne
Cēsis
Talsi
Venta
Gauja
Gulbene
Balvi
Jūrmala
Kuldīga
Tukums
RĪGA
Madona
Ogre
Saldus
Dobele
Jelgava
Aizkraukle
Liepāja
Jēkabpils
Rēzekne
Bauska
LATVIJA
LIETUVA
Mažeikiai
Biržai
Daugava
Telšiai
Rokiškis
Palanga
Plungė
Šiauliai
Krāslava
Daugavpils
LATVIJA
BIELARUS
Panevėžys
Klaipėda
Visaginas
Utena
Kuršių nerija
Šilutė
Raseiniai
Kėdainiai
Tauragė
Molėtai
Jonava
Ukmergė
Pastavy
Sovetsk
Nemunas
Neris
Kaunas
Kaliningrad
Černjahovsk
VILNIUS
Pregolja
Marijampolė
Smarhoń
KALININGRADSKAJA OBLAST'
Alytus
Viliejka

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:**

Pinus sylvestris	Scots pine
Picea abies	Norway spruce
Betula pendula	Silver birch
Betula pubescens	Downy birch
Populus tremula	European aspen
Alnus glutinosa	Black alder
Alnus incana	Grey alder

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:

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 90.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 10.00

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

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

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 100.00

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

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

l. **Volume of primary feedstock from primary forest:** 0 m3

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

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

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

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 33540 m3

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 12000000.00 m3

Explanation: All biomass volume meets RED biomass sourcing requirements. RED biomass assessment and approval system in place for both primary and secondary biomass.

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

SIA Timbro is applying the Sustainable Biomass Program (SBP) Revised Regional Risk Assessment for Latvia Version 2.0, Effective date: 12 July 2024

3.2 Conflicts with applicable national and sub-national legislation

N/A, none identified

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: Latvia	
Area/sub-scope: All	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☒SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 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:	

Timbro SIA applied Sustainable Biomass Program (SBP) Revised Regional Risk Assessment for Latvia Version 2.0 Effective date: 12 July 2024
In Latvia, the Nature Conservation Agency conducted country-wide mapping of the habitats of the EU importance during 2017-2022. According to the consultation with the Nature Conservation Agency, within the project, “Preconditions for better biodiversity preservation and ecosystem protection in Latvia”, or simply the “Nature Census” (co-funded by the European Union Cohesion Fund), 854,426 ha of forests in Latvia were surveyed. The forest habitats of EU importance are found on 334,597 ha and about 37.5% of areas are located in Natura 2000 territories.
A significant majority (80%) of the identified forest habitats of EU importance is located in state-owned forests, just 1% are found in municipal properties, and the remaining 19% are in private forests. In Latvia not all Specially Protected Nature Territories (SPNT) are designated as Natura 2000 sites. According to the data provided by the Nature Conservation Agency, 42% of the forest habitats of EU importance are located in the SPNT (including the Northern Vidzeme Biosphere Reserve) and 8% of the forest habitats of EU importance are included in strict nature reserves, strict regime, regulated regime or nature reserve zones of protected areas where regulations prohibit or restrict forest timber harvesting. Additionally, about 5.3% of the forest habitats of EU importance are located in micro-reserves outside Natura 2000 areas.
Therefore, more than half of forest habitats of EU importance in Latvia are without any legal protection status and thus can be harvested for timber production. The above essentially means forest harvesting is allowed in the forest habitats of the EU importance if they are not included within limited management zones of the Specially Protected Nature Territories.
Under the Nature Census, the mapping of the habitats of EU importance in Latvia was undertaken during 2017-2022. However, mapping the protected species was not the task of the Nature Census. Therefore, data on protected species was not collected comprehensively during Nature Census surveys.
Consequently, as the consultation with the Nature Conservation Agency suggests, the data on protected species is fragmented, and not all locations of the protection of species are mapped and protected. While data on locations of the protected species are updated on a regular basis, operators must establish robust routines to evaluate the location of origin of energy wood to prevent supplies from HCV category 1.
According to the Nature Conservation Agency (Prioritised action framework (PAF) for Natura 2000 in Latvia13), suitable protection areas could not yet be designated for three species (Uniocrassus, Osmoderma eremita, Barbastella barbastellus) and seven habitat types of the EU importance (1 marine, 6 terrestrial). Moreover, the procedure to make legal protection status is slow and landowners can still carry out cutting in an area while it is being legally established as a protected area. Consultation with the Nature Conservation Agency suggests about 5,000 ha of forest habitats of EU importance in Latvia have been lost due to clearcutting since 2017 (see, Nature Census data: In Latvia, grasslands are the worst at the moment, other habitat groups also need thoughtful long-term management | Nature Conservation Agency (daba.gov.lv)).
The risk mitigation measures are provided for the HCV category 1.

Mitigation measure:

The scale of the assessment identifies key species, habitats, ecosystems and areas of high conservation value (HCV) pertaining to the biodiversity in the Supply Base.
Means of verification: Timbro is identifying sites and locations of HCV categories 1, and, if necessary - conducts a compliance evaluation with or without expert advice.
The following sources of information are used: database "Ozols", field inspections, monitoring records, interviews with supplier staff, stakeholders, communication with experts, species protection plans/maps, regional, publicly available data from trusted third parties, environmental NGO reports/maps, relevant websites of the State Forest Service, the Nature Conservation Agency and EU agencies, relevant Latvian national and EU legislation, laws and regulations.

Feedstock origin data: the BP is always requesting the Cadastre Number information for each sourced load or logging site and verifies it. Cadastre data is obtained from Felling Permits and purchase agreements. A crucial step in the mitigation process involves verifying the accuracy of feedstock origin data (cadastre number of FMU, location of timber loading etc.). This is achieved by using the official data provided by the Latvian State Forest Service, available at database “Ozols” and other services (LVM GEO, Felling permit verification service at the State Forest Service etc.). This process ensures that the feedstock origin is accurately documented and verified.
The purchasing specialist checks the database Ozols when receiving the load along with the Felling Permit (without the Felling Permit the BP is not accepting the load), checks the feedstock origin data. The following approach is used to identify the risks related to High Conservation Value category 1 as per SBP revised Regional Risk Assessment for Latvia (v.2.0):
HCV category 1
If a habitat of a RTE (Rare, Threated or Endangered) species is identified in the feedstock origin data (red dot – occurrence of specially protected species, for example bird's nesting site, etc.), an onsite inspection shall be carried, to verify that the RTE species area have been preserved according to the requirements (legislation), had not been destroyed as a result of forest management activities, and the supplier had taken into account the peculiarities of the habitat of the RTE species of concern and had followed careful logging practices. If necessary, the expert opinion shall be requested. Feedstock is accepted as SBP-compliant only in case the HCV 1 risks have been mitigated.

Monitoring and outcomes:

The BP uses the SBP- endorsed Regional Risk Assessment for Latvia (version 2). In consultation with stakeholders, communicating with logging and wood processing companies on risk mitigation options, a specified risk mitigation procedure was developed for inclusion in the risk assessment. The procedure determines the procedure for field/on-site inspections and documentation requirements.
Only feedstock supplies from suppliers that have been identified as eligible for the Timbro SIA is recognized as SBP-compliant biomass. All SBP-compliant biomass suppliers have a written agreement in place to take the necessary risk mitigation measures and inspections prior to the start of deliveries to ensure that the supplier is prepared to take these measures. All biomass suppliers are subject to inspection visits at regular intervals according to the procedure.
Third parties have access to documentary evidence of the inspections performed, which allows obtaining information on the level of supply risks of each supplier, as well as allows timely identification of potential risks in one of the specified risk indicators.
The number of suppliers of non-certified/non-SBP-compliant feedstock has decreased over the past year. The suppliers have taken into account Timbro recommendations and are monitoring the biologically valuable lands themselves. About 25 FMUs were surveyed in nature to make sure that biologically valuable land and habitats of species have been preserved and not affected.
Before accepting the load, the BP checks all information contained in the Felling Permits in the database “Ozols”. If any certification is invalid, the cargo will not be accepted. During the year, we have refused about 5-6 loads, due to presence of HCVs in the feedstock origin locations identified in the Felling Permit.
In situations when a field inspection is necessary to confirm the low risk with regards to the HCVs, field inspection is carried out by the BP or a supplier. For the latter the BP is conducting a verification field visits on a random basis. The supplier is requested to provide as much information as possible (questionnaires, photo recording) that biologically valuable areas, large trees or species habitats are preserved.
All felling permits are available for each purchasing process

Country: Latvia	
Area/sub-scope: All	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☒SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.	
Description of the specific risk:	
Timbro SIA applied Sustainable Biomass Program (SBP) Revised Regional Risk Assessment for Latvia Version 2.0 Effective date: 12 July 2024. Latvia has a legal and institutional framework to protect forests with high nature conservation values, aligned with EU directives, the Convention on Biodiversity (CBD), and other international agreements. The Law on the Conservation of Species and Biotopes and regulations on Specially Protected Nature Territories (SPNT) govern protected areas. Forest management and harvesting practices are regulated under the Law on Forests, which imposes stricter requirements in sensitive areas, such as increased tree-cutting ages and limited felling techniques to protect soil, air, water, and biodiversity. Specific provisions ensure the protection of nesting sites for endangered birds and require leaving trees and deadwood during logging. However, not all important forest habitats are adequately protected. Only 37.5% of EU-important forest habitats in Latvia are within Natura 2000 sites, with 80% located in state-owned forests, 19% in private forests, and just 1% in municipal areas. Many habitats remain without legal protection, and inclusion in Natura 2000 zones does not automatically enforce restrictions. Effective protection depends on specific regulations limiting economic activities, which vary across territories. Mapping efforts under the Nature Census (2017–2022) identified EU-important habitats but did not comprehensively survey protected species, leaving fragmented data. Additionally, some species and habitat types, such as Unio crassus, Osmoderma eremita, and Barbastella barbastellus, lack designated protection areas. The slow process of granting legal protection allows continued logging in these areas, leading to significant habitat loss. Since 2017, approximately 5,000 hectares of EU-important forest habitats have been destroyed due to clearcutting. Destructive practices, such as deliberately destroying bird nests to avoid protection measures, further threaten biodiversity. The Latvian Ornithological Society estimates that logging activities in state forests destroy around 51,000 bird nests annually, affecting species like the black stork and lesser spotted eagle.	

These issues have been highlighted in court cases, with evidence of nest destruction submitted by conservation organizations.
Although some critical habitats overlap with protected nature territories, many of these areas allow active forest management, including clearcutting, due to less stringent regulations. This weak protection regime mirrors commercial forests outside protected zones, with rare species and habitats relying mainly on microreserves. Intensive logging and insufficient conservation measures are linked to the decline of rare and endangered species, such as the black stork and lesser spotted eagle, and contribute to the unfavorable status of forest bird populations.
In summary, Latvia's forest conservation framework faces challenges, including fragmented species data, insufficient legal protections, and conflicts between commercial interests and biodiversity needs. These issues compromise the protection of high conservation value areas and species dependent on them.
The assessment is provided for the categories of HCVs 1 and 3 that are related to ecosystem and biodiversity.

Mitigation measure:

Scale of the assessment: The scale of the assessment covers threats and impacts to identified key species, habitats, ecosystems and HCV sites relevant to biodiversity in legally designated Latvian forests.
Means of verification: Timbro SIA conducts a desk evaluation and onsite supplier/forest manager audits on the property, assessing threats to HCV sites and HCV areas, and conducts a compliance opinion with or without expert advice.
Information sources used in the desk evaluation are described under the indicator 2.1.1
Feedstock origin data: the BP is always requesting the Cadastre Number information for each sourced load or logging site and verifies it. Cadastre data is obtained from Felling Permits and purchase agreements. A crucial step in the mitigation process involves verifying the accuracy of feedstock origin data (cadastre number of FMU, location of timber loading etc.). This is achieved by using the official data provided by the Latvian State Forest Service, available at https://www.daba.gov.lv/public/lat/dati1/dabas/ozols/database “Ozols” and other services (LVM GEO, Felling permit verification service at the State Forest Service etc.). This verification process ensures that the feedstock origin is forest management activities are accurately documented and verified.
The purchasing specialist checks the database “Ozols” when receiving the load along with the Felling Permit (without the Felling Permit the BP is not accepting the load), checks the feedstock origin data. The following approach is used to mitigate the risks related to High Conservation Value category 1 and 3 as per SBP revised Regional Risk Assessment for Latvia (v.2.0):
HCV category 1
* If there is a habitat of a RTE (Rare, Threated or Endangered) species is identified in the feedstock origin data in the database of the cadastral area specified by the Felling Permit in Ozols (red dot -– occurrence of habitat of specially protected species, for example bird's nesting site, caves, etc.), an onsite inspection shall be carried, to verify that the RTE species area have been preserved according to the requirements (legislation), had not been destroyed as a result of forest management activities, and the supplier had taken into account the peculiarities of the habitat of the RTE species of concern and had followed careful logging practices. If necessary, the expert opinion shall be requested. Feedstock is accepted as SBP-compliant only in case the HCV 1 risks have been mitigated. If all the steps taken turn out positive, wood is accepted.
HCV category 3
If a protected forest habitat of EU important (Woodland key habitat) is identified in the felling permit feedstock origin data (FMU of concern), at least in one of the compartments, the BP acts according to the procedure "Criteria for acceptance of biomass SBP compliant for acceptance". The feedstock from HCV category 3 areas shall not be accepted as SBP-compliant. In situations when the forest management activities are targeted at improving the quality of the habitat, the procedure requires the BP to carry out an

inspection in field. If the criteria are met, then the feedstock may be registered as SBP-compliant. In all such cases the expert opinion in written is required.
Monitoring and outcomes:
The BP uses the SBP- endorsed Regional Risk Assessment for Latvia (version 2). In consultation with stakeholders, communicating with logging and wood processing companies on risk mitigation options, a specified risk mitigation procedure was developed for inclusion in the risk assessment. The procedure determines the procedure for field/on-site inspections and documentation requirements. Only feedstock supplies from suppliers that have been identified as eligible for the Timbro SIA is recognized as SBP-compliant biomass. All SBP-compliant biomass suppliers have a written agreement in place to take the necessary risk mitigation measures and inspections prior to the start of deliveries to ensure that the supplier is prepared to take these measures. All biomass suppliers are subject to inspection visits at regular intervals according to the procedure. Third parties have access to documentary evidence of the inspections performed, which allows obtaining information on the level of supply risks of each supplier, as well as allows timely identification of potential risks in one of the specified risk indicators. The number of suppliers of non-certified/non-SBP-compliant feedstock has decreased over the past year. The suppliers have taken into account Timbro recommendations and are monitoring the biologically valuable lands themselves. About 25 FMUs were surveyed in nature to make sure that biologically valuable land and habitats of species have been preserved and not affected. Before accepting the load, the BP checks all information contained in the Felling Permits in the database “Ozols”. If any certification is invalid, the cargo will not be accepted. During the year, we have refused about 5-6 loads, due to presence of HCVs in the feedstock origin locations identified in the Felling Permit. In situations when a field inspection is necessary to confirm the low risk with regards to the HCVs, field inspection is carried out by the BP or a supplier. For the latter the BP is conducting a verification field visits on a random basis. The supplier is requested to provide as much information as possible (questionnaires, photo recording) that biologically valuable areas, large trees or species habitats are preserved. Felling Permits are registered in a dedicated register, in MS Excel table.

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

	☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

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

Description of the specific risk:

Timbro SIA has applied Sustainable Biomass Program (SBP) Revised Regional Risk Assessment for Latvia Version 2.0 Effective date: 12 July 2024.
Latvia's forest management and conservation are regulated by the Law on Forests, the Law on the Conservation of Species and Biotopes, and the General Regulations on Protection and Use of Specially Protected Nature Territories (SPNT). These laws determine restrictions for forest use based on the management and protection regime of specific territories. For forests in protected areas, management plans are mandatory and include detailed provisions for conserving species, habitats, and high conservation values (HCVs). These plans integrate data on protected species and environmental values, specifying measures that are mapped and prescribed for operational use.
The preparation of forest management plans involves analyzing previous management cycles and incorporating updated data from state institutions like the State Forest Service and Nature Conservation Agency. Plans for state forests also address fire prevention, biodiversity conservation, soil protection, and recreational use. Regulations govern seasonal forest operations, prohibiting certain thinning and felling activities, and emphasize biodiversity measures, such as leaving trees and deadwood on logging sites. However, some practices, like forest felling during the bird nesting season (April 1–July 1), remain permitted, which impacts rare and endangered bird species despite guidelines to protect their nesting sites. Additional conservation requirements include maintaining buffer zones along watercourses and addressing soil erosion. Forest owners in protected areas must consult with managing authorities to align activities with conservation objectives. The State Forest Service monitors the implementation of these legal requirements to ensure compliance.
Challenges to biodiversity persist due to pressures like logging for rural income, road construction, and land drainage (melioration). The 5th National Report to the Convention on Biological Diversity highlights the economic reliance of rural communities on forestry, often leading to unsustainable practices. Furthermore, the lack of natural disturbances in certain habitats negatively impacts biodiversity.
Assessments of HCV categories under indicators 2.1.1 and 2.1.2 reveal gaps in identifying and evaluating risks to key species and habitats. Without comprehensive evaluations, there is a risk that these species and habitats cannot be adequately conserved or enhanced. The sustainable management of forests is therefore hindered by economic pressures and insufficiently detailed conservation planning.

Mitigation measure:

Scale of the assessment: The scale of the assessment identifies key species, habitats, ecosystems and areas of high conservation value pertaining to biodiversity in the Supply Base that needs to be maintained or enhanced.
Means of verification: Timbro SIA conducts a desk evaluation and onsite supplier/forest manager audits on the property, assessing threats to HCV sites and HCV areas, and conducts a compliance opinion with or without expert advice.
Information sources used in the desk evaluation are described under the indicator 2.1.1
Feedstock origin data: the BP is always requesting the Cadastre Number information for each sourced load or logging site and verifies it. Cadastre data is obtained from Felling Permits and purchase agreements. A crucial step in the mitigation process involves verifying the accuracy of feedstock origin data (cadastre

number of FMU, location of timber loading etc.). This is achieved by using the official data provided by the Latvian State Forest Service, available at database “Ozols” and other services (LVM GEO, Felling permit verification service at the State Forest Service etc.). This process ensures that the feedstock origin is accurately documented and verified.
The purchasing specialist checks the database Ozols when receiving the load along with the Felling Permit (without the Felling Permit the BP is not accepting the load), checks the feedstock origin data. The following approach is used to identify the risks related to High Conservation Value category 1 as per SBP revised Regional Risk Assessment for Latvia (v.2.0):
HCV category 1
If a habitat of a RTE (Rare, Threated or Endangered) species is identified in the feedstock origin data (red dot – occurrence of specially protected species, for example bird's nesting site, etc.), an onsite inspection shall be carried, to verify that the RTE species area have been preserved according to the requirements (legislation), had not been destroyed as a result of forest management activities, and the supplier had taken into account the peculiarities of the habitat of the RTE species of concern and had followed careful logging practices. If necessary, the expert opinion shall be requested. Feedstock is accepted as SBP-compliant only in case the HCV 1 risks have been mitigated.
HCV category 3
If a protected forest habitat of EU important (Woodland key habitat) is identified in the felling permit feedstock origin data (FMU of concern), at least in one of the compartments, the BP acts according to the procedure "Criteria for acceptance of biomass SBP compliant for acceptance". The feedstock from HCV category 3 areas shall not be accepted as SBP-compliant. In situations when the forest management activities are targeted at improving the quality of the habitat, the procedure requires the BP to carry out an inspection in field. If the criteria are met, then the feedstock may be registered as SBP-compliant. In all such cases the expert opinion in written is required.

Monitoring and outcomes:

The BP uses the SBP- endorsed Regional Risk Assessment for Latvia (version 2). In consultation with stakeholders, communicating with logging and wood processing companies on risk mitigation options, a specified risk mitigation procedure was developed for inclusion in the risk assessment. The procedure determines the procedure for field/on-site inspections and documentation requirements.
Only feedstock supplies from suppliers that have been identified as eligible for the Timbro SIA is recognized as SBP-compliant biomass. All SBP-compliant biomass suppliers have a written agreement in place to take the necessary risk mitigation measures and inspections prior to the start of deliveries to ensure that the supplier is prepared to take these measures. All biomass suppliers are subject to inspection visits at regular intervals according to the procedure.
Third parties have access to documentary evidence of the inspections performed, which allows obtaining information on the level of supply risks of each supplier, as well as allows timely identification of potential risks in one of the specified risk indicators.
The number of suppliers of non-certified/non-SBP-compliant feedstock has decreased over the past year. The suppliers have taken into account Timbro recommendations and are monitoring the biologically valuable lands themselves. About 25 FMUs were surveyed in nature to make sure that biologically valuable land and habitats of species have been preserved and not affected.
Before accepting the load, the BP checks all information contained in the Felling Permits in the database “Ozols”. If any certification is invalid, the cargo will not be accepted. During the year, we have refused about 5-6 loads, due to presence of HCVs in the feedstock origin locations identified in the Felling Permit.
In situations when a field inspection is necessary to confirm the low risk with regards to the HCVs, field inspection is carried out by the BP or a supplier. For the latter the BP is conducting a verification field visits on a random basis. The supplier is requested to provide as much information as possible (questionnaires,

photo recording) that biologically valuable areas, large trees or species habitats are preserved.
Felling Permits are registered in a dedicated register, in MS Excel table.

Country: Latvia	
Area/sub-scope: all	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☒SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).	
Description of the specific risk:	
Timbro SIA applied Sustainable Biomass Program (SBP) Revised Regional Risk Assessment for Latvia Version 2.0 Effective date: 12 July 2024 The EU identifies forests, wetlands, and peatlands as critical carbon sinks, with mature and old-growth forests being particularly significant for their high carbon storage and biodiversity value. EU policies, including the European Green Deal and Biodiversity Strategy for 2030, stress the need to protect these forests while improving forest quality and resilience. In Latvia, old-growth forests and wetland forests are key conservation priorities, though much of the forest area has been influenced by human activity, leaving only 8% as mature stands over 100 years old. Wetland forests make up 20% of Latvia's forested area and include habitats such as bog woodlands and deciduous swamp woods, both protected under EU law. Forest conservation in Latvia began in the early 20th century, expanding significantly before its EU accession in 2004. The Nature Census (2017–2022) improved habitat mapping, integrating data into national systems like Ozols. Natura 2000 sites and other protected areas safeguard representative ecosystems, but gaps remain. Many high-conservation-value (HCV) areas, including EU-important habitats, lie outside protected zones, particularly in private forests. Current management often fails to adequately address biodiversity needs due to incomplete data, insufficient integration of biodiversity into sectoral policies, and limitations in protected area governance. Economic pressures, such as demand for energy wood, can drive logging in ecologically sensitive areas like wetlands. Although harvesting is limited in excessively moist regions due to high costs and low-quality	

yields, it occurs during periods of high demand. Additionally, logging is permitted in some protected zones that lack strict regulations, and not all critical habitats, such as bird nesting sites, are fully identified or protected.
Despite advances in habitat mapping and policy efforts, Latvia faces challenges in effectively protecting biodiversity. Old-growth forests and wetland habitats remain at risk due to insufficient legal safeguards, economic exploitation, and inadequate integration of conservation priorities into broader policies.

Mitigation measure:

Scale of the assessment: The scale of the assessment covers identifying species, habitats, ecosystems and HCV sites (see 2.1.1-2.1.3) relevant to biodiversity and having a high carbon stock attributes.
The BP uses the SBP- endorsed Regional Risk Assessment for Latvia. In consultation with stakeholders, communicating with logging and wood processing companies on risk mitigation options, a specified risk mitigation procedure was developed. The procedure determines the methodology for field/on-site inspections as well as requirements for documentation.
Means of verification: Timbro conducts desk audit regarding the presence of HCVs and high carbon stocks. Furthermore, the BP may conduct supplier/forest manager audits onsite, as per sections in 2.1.1-2.1.3, by assessing threats to HCV sites and HCS areas, and conducts a compliance opinion with or without expert advice. The BP also evaluates the carbon stock in the area of interest using the data from the forest inventory databases and historic spatial data/remote sensing imagery.
The company will not buy biomass if it is sourced as a result of deforestation, or drained wetlands.
Records of field inspections carried out so far:
Monitoring records
Interviews with FME staff, stakeholders, the nature data management system "Ozols" (OZOLS.
Communication with experts from the Nature Conservation Agency.
Maps, interviews, regional, publicly available data from trusted third parties. Environmental NGO reports and maps. Relevant websites of the State Forest Service, the Nature Conservation Agency and EU, Rural Support Service (Lauku atbalsta dienests) .
Relevant Latvian national and EU legislation, laws and regulations.
HCV area identification is conducted as per procedure described in the 2.1.1-2.1.3 (see above).
Areas with high carbon stocks are identified as per “High Carbon Stock” definition in the national legislation (Cabinet of Ministers No. 686 “Noteikumi par ilgtspējas un siltumnīcefekta gāzu emisiju ietaupījuma kritērijiem, no biomasas kurināmā ražotās elektroenerģijas kritērijiem un kārtību, kādā pamatojama, apliecināma un uzraugāma atbilstība minētajiem kritērijiem” 02.11.2022). The BP is considering areas compliant with definition as “high carbon stock”.
All information about the feedstock origin, risk mitigation measures, CoC, amount of feedstock sourced is entered in the BP’s register(s), the amount of received wood is entered into the volume register only if the delivered wood corresponds to the low-risk category and all SBP compliant low-risk conditions are met.

Monitoring and outcomes:

Only suppliers that have been identified as eligible by the Timbro SIA is recognized as suppliers of “SBP-compliant” biomass. All “SBP-compliant” biomass suppliers have a written agreement in place to take the necessary risk mitigation measures and inspections are carried out prior to the start of deliveries to ensure that the supplier is prepared to take these measures. All biomass suppliers are subject to inspection visits at regular intervals according to the BP procedures.
Third parties have access to documentary evidence of the inspections performed, which allows obtaining information on the level of supply risks of each supplier, as well as allows timely identification of potential risks in one of the specified risk indicators.
There are no directly usable data sources or lists available that can be used to check for feedstock from

high carbon areas in Latvia. To mitigate the risk, guidelines from the Renewable Energy Directive are used to define what constitutes a high carbon area. The local transposed legislation act is Cabinet of Ministers No. 686 “Noteikumi par ilgtspējas un siltumnīcefekta gāzu emisiju ietaupījuma kritērijiem, no biomasas kurināmā ražotās elektroenerģijas kritērijiem un kārtību, kādā pamatojama, apliecināma un uzraugāma atbilstība minētajiem kritērijiem” 02.11.2022). 686
Timbro shall consider changes in land use since January 2008 when accepting biomass.
During the review of the reference period, no biomass purchases from areas with high carbon stocks were identified. See monitoring of risk mitigation measures in findings of 2.1.1-2.1.3 above.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date:

Biomass Producer's stakeholder engagement end date:

Total number of stakeholders contacted:

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

No stakeholder consultation was undertaken during this reporting period as no material changes to the Supply Base or risk assessment occurred. Existing risk assessment remains valid and will be reviewed annually or when significant changes arise.

4.2 Response to stakeholder comments

5 Report updates and approval

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

Summary of changes: N/A

Name	Kristaps Stūriška
Title	Management representative
Date of report approval	08 Apr 2025

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	Latvia
Area	All region
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 Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
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 Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
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, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
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 in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	

Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
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 Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a)* ***primary forest*** *and other wooded land and* ***old growth forest,*** *namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of* ***old growth forest*** *at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(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	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)

Level B management system at the level of the forest sourcing area	N/A
(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	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e) **heathland** - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:* *(a) **wetlands,** namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	

Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was **peatland** in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	N/A
(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	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Latvia by Ministry of Agriculture of the Republic of Latvia (RED III)
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

The organization is implementing verification and monitoring of suppliers of secondary feedstock (processing residues from sawmills). A detailed verification and monitoring process is outlined in the documented procedures. The verification and monitoring process includes the following:

- physial to the supplier's production facility/office.
- review and verification of information contained in the supplier's self-declaration.
- review and verification of a signed questionnaire submitted by the supplier, providing data on the feedstock origin and confirming the feedstock legality.

The supplier shall demonstrate that the feedstock was not intentionally produced and that the production process was not deliberately altered to generate supplementary secondary material. The supplier shall ensure compliance with national and regional legislation and can provide documentation for all deliveries.

Feedstock inspection and classification upon receipt

All feedstock is visually inspected upon receipt in the storage sites. All delivery documentation is available. SIA TImbro ensures the monitoring and documentation of physical input quantities and maintains procurement and other relevant documentation for biomass supplies. The processes of feedstock inspection and classification are outlined in the documented procedures of the organization.

Supplier audit for processing residues and post-consumer feedstock

The organization is committed to conducting annual audits of suppliers of SBP secondary biomass. During the supplier audit, the organization shall evaluate information on feedstock provided by the auditee (supplier). Documentation and other evidence related to the volume, quality, origin, and compliance of the raw materials with SBP RED secondary biomass standards are verified.

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).