Supply Base Report:

Long Hai Phat Production and Trading Co., LTD
Main (Initial) Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Long Hai Phat Production and Trading Co., LTD
Producer address:	Bau De Regions, Thanh Hoa Quarter, Ho Nai Ward, 76314 Dong Nai City, Viet Nam
SBP Certificate Code:	SBP-13-66
Geographic position:	10.989810, 106.944072
Primary contact:	Dinh Van Vu, +84 933 397 919, van.vu@longhaiphat.com
Company website:	
Date report finalised:	21 Nov 2025
SBR reporting period from:	01 Oct 2024
SBR reporting period to:	30 Sep 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	20 Jan 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.1 -, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Viet Nam (Dong Nai)
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

Long Hai Phat (https://www.longhaiphat.com/) is a major wood pellet manufacturer located in Dong Nai province. The factory currently supplies partners in Japan and Korea, and it plans to expand exports to the European market. The design capacity is 220,000 tons per year.

Long Hai Phat applies FSC COC standards (BV-COC-142743) for FSC 100%-certified and FSC CW input materials. We also apply PEFC COC (BVFR-PEFC-COC-24655738), 100% PEFC-certified, and also PEFC CS input materials from Vietnam.

The pellet plants is strategically located in an industrial zone surrounded by productive forests, along important highways nearby several large ports in the south of Vietnam.

Because of the facility's convenient location, transportation distances are short, lowering expenses and CO2 emissions. LHP closely monitors every stage of the manufacturing process and optimizes energy efficiency.

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets, WB 2.1 Wood chips*

Number of employees: *85*

Annual maximum production capacity (metric tonnes): *220000*

Number of direct feedstock suppliers: *38*

Approximate number of feedstock sub-suppliers: *0*

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

We implement and manage the chain of custody from raw material plantation to the factory, producing wood pellet products.

1. Primary feedstock: Wood is purchased and delivered directly from the plantation of small forest owners. The source of raw materials for producing wood pellets are Acacia, Cashew nut, and Rubber trees.

2. Processing residues: collectively get from 1 factory with Acacia, Cashew nut and Rubber trees harvested from Dong Nai province within our identified supply base.

After the raw material is stored at the yard, the chain of custody will go on to implements all over the processing to make wood pellets factory, included: chipping, grinding, dryer, fine grinding, pelletizer, cooler, packing, loading, transport and export by bulk vessel or container vessel to the ports FOB.

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	Viet Nam
Area/Region	Dong Nai
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock, Non-eligible 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:	
SBP Interim Regional Risk Assessment for Vietnam Forest	
Feedstock types included in SBE:	Primary feedstock, Processing residues
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):	0.1200
Map(s) of the Supply Base area:	


Prek Te
Prek Chhlong
Song Be
Tỉnh Lâm Đồng
Tỉnh Đồng Nai
TÂY NINH
959 m
BÌNH DƯƠNG
BÌNH PHƯỚC
ĐỒNG NAI
741
14
20
1A
CHÂN
Song Vam Co Dong
Huyen Cu Chi
Phuong Thong Nhat
Ho Chi Minh City
854 m
BÌNH THUẬN
Tỉnh Tây Ninh
Xa Ninh Thanh Trung
Thành phố Hồ Chí Minh
Tỉnh Đồng Tháp
Tỉnh Vĩnh Long
Esri, Inc., Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

2.3 Feedstock information

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

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

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

Hevea brasiliensis	Rubber tree
Acacia spp	Acacia
Anacardium occidentale	Cashew tree
Acacia mangium	Acacia
Acacia auriculiformis	Acacia

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** No
Explanation: N/A

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 100.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 0.00

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 (%):** 0.00

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

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

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

m. **Volume of processing residues feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Chips, Sawdust, Offcuts, Other (specify)

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

o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: Chips, Sawdust, Offcuts, Other (specify)

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 200000 tonnes

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

Explanation: This data is based on press announcements in Dong Nai province (https://baodongnai.com.vn/kinh-te/202409/dong-nai-khai-thac-tren-202-ngan-m3-go-0f9724f/#:~:text=Trong%208%20th%C3%A1ng%20c%E1%BB%A7a%20n%C4%83m%202024%2C%20s%E1%BA%A3n,%C4%91%E1%BB%83%20%C4%91%E1%BA%A3m%20b%E1%BA%A3o%20m%E1%BA%ADt%20%C4%91%E1%BB%99%20c%C3%A2y%20r%E1%BB%ABng.)

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

LHP is an FSC COC-certified wood pellet producer that sources primary and processing feedstocks with FSC 100%, FSC mix, or FSC CW, 100% PEFC, or PEFC CS from Dong Nai, Vietnam.

In detail, LPH sources SBP-compliant primary feedstock (roundwood with FSC CW, PEFC CS) from accredited suppliers and primary feedstock (roundwood with FSC 100%, 100% PEFC) from certified suppliers.

LHP also sources suppliers' SBP-compliant processing residues (sawdust, shavings, and offcuts) from our identified supply base within Dong Nai province, including FSC 100% claim, FSC Controlled Wood, and non-certified sources.

Species composition of all feedstock is: Rubber, Acacia, and Cashew nut trees from small forest owners:

LHP has applied a management system that complies with the FSC claims for each job order/purchasing contract. The company has used the mass balance management required for these certifications to implement the SBP program.

As required by SBP Standard 2 and the SBP RRA Procedure, based on the forest management subjects specified in the Forestry Law 2017, legal regulations on forest management and actual compliance with the law, the Working Body assessed the heterogeneity risk for 03 sub-scope groups: state organization, private organization, and Small forest owner.

LHP implements Risk Management Measures for specified risks of Private organizations and small forest owners on the RRA forest in Vietnam instead of SBE.

Supply base evaluation conducted based on RRA for Vietnam which identified 17 high risk indicators for private companies and 15 for small forest owners.

High-risk indicators of RRA for Vietnam were benchmarked with the FSC FM scheme. The result concluded that only 2 high risk indicators match only partially and require mitigation measures. The rest 13 high risk indicators are covered by FSC FM scheme. That means that for suppliers who are private companies holding FSC FM certificate and supplying the feedstock with FSC 100% claim, only 2 indicators require mitigation measures (2.2.1 and 4.1.7).

For small forest owners, RRA identified 15 indicators as high risk in Vietnam. Mitigation measures were developed for such a supply directly from this kind of source.

The effectiveness of mitigation measures is applied at the level of the forest, for every supplier (private company or small forest owners and their forest plot).

Conclusion: Feedstock is acceptable under SBP/RED III when suppliers comply with documentation and controls, contingency measures exits for non-conforming feedstock.

3.2 Conflicts with applicable national and sub-national legislation

Based on the actual operations of Long Hai Phat, no conflicts have been identified between the company's sourcing - production activities and applicable national or sub-national legislation. All materials comply with Vietnamese legislations.
Therefore, there are currently identified conflicts with any relevant national or sub-national legal requirements, no legal non-compliance or stakeholder complaints have been recorded related to Long Hai Phat's timber supply chain.

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: Viet Nam	
Area/sub-scope: Dong Nai	
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:	
1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.	
Description of the specific risk:	
Vietnam has adequate legal regulations covering all supply base and biomass production activities. However, the implementation of legal rules for some aspects is still inadequate (based on the analysis in the relevant indicator), so this indicator is considered a risk identified for all 03 sub-scopes. Specific risks are detailed in the following indicators.	

Mitigation measure:
Mitigation measures for the private organization: - Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement **Mitigation measure for the small forest owner:** - The approval of forest land use and Contracts on association of afforestation. (Applies to Privately owned forests) - Business registration documents (Applies to Privately owned forests). - Consultation record, includes: + The list of stakeholder includes all stakeholder groups/ + Evidence of consultation by email and by Tel as well as interviewing + Result of consultation with stakeholders + Evidence of respond to all stakeholders - Evidence of checking on site on boundaries, disputes. + Field Verification
Monitoring and outcomes:
- Tracing the land use right certificate and/or forest allocation certificate or equivalent documents (land lease/forest lease contract, decision on land/forest allocation, certificate of local government on forest land ownership, confirmation from the Commune People's Committee that land is currently used and free to dispute). - The name of the forest owner on the land-use right document should correspond with other documents such as the invoice, packing list of forest products. - Check the map of certified areas endorsed with the FSC or PEFC schemes (if available) - Check the harvesting plan, including locations and boundaries. - Check whether forest owner disputes in the sourcing area. Risk conclusion: Low risk

Country: Viet Nam
Area/sub-scope: Dong Nai
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:	
1.1.2 Legal ownership of land and resource use rights shall be respected.	
Description of the specific risk:	
- Referred to SBP-RRA-AS-VN-FOR v1.0 Vietnamese Law, The State represents the Vietnamese people in land ownership and management.. Land use rights in Vietnam are respected and are the obligations of citizens (Article 25, Land Law). The State secures the legal land use rights. The State does not recognize the reclaiming of land allocated according to State regulations for another user (Article 17, Land Law) - Land law 2013 - chapter III administrative boundaries and base investigation on land https://thuvienphapluat.vn/van-ban/Bat-dong-san/Luat-dat dai-2013-215836.aspx - Legal provisions on legal land and forest use rights in Vietnam include: i) Having a land use proper certificate or land or forest allocation decision or land or forest lease contract or certification of the competent authority according to the provisions of Law; ii) Where the land is used according to customary or traditional rights ensuring there is no dispute; iii) Land and forest boundaries must be clearly defined on maps and in the field (Set of criteria for sustainable forest management, Circular 13/2023/TT-BNNPTNT dated November 30, 2023 of the Ministry of Agriculture and Agricultural Development (MARD)). Specified for the small forest owner	
Mitigation measure:	
- The approval of forest land use and Contracts on association of afforestation. (Applies to Privately owned forests) - Business registration documents (Applies to Privately owned forests). - Consultation record, includes: + The list of stakeholder includes all stakeholder groups/ + Evidence of consultation by email and by Tel as well as interviewing + Result of consultation with stakeholders + Evidence of respond to all stakeholders - Evidence of checking on site on boundaries, disputes. + Field Verification	
Monitoring and outcomes:	
- Tracing the land use right certificate and/or forest allocation certificate or equivalent documents (land lease/forest lease contract, decision on land/forest allocation, certificate of local government on forest land	

ownership, confirmation from the Commune People's Committee that land is currently used and free to dispute).
- The name of the forest owner on the land-use right document should correspond with other documents such as the invoice, packing list of forest products.
- Check the map of certified areas endorsed with the FSC or PEFC schemes.
- Check the harvesting plan, including locations and boundaries.
- Check whether forest owner disputes in the sourcing area.

Risk conclusion: Low risk

Country: Viet Nam	
Area/sub-scope: Dong Nai	
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:	
1.1.3 Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.	
Description of the specific risk:	
Vietnam's forestry regulations mandate traceability and legality under Circular No. 26/2022/TT-BNNPTNT and Decree No. 102/2020/ND-CP (VNTLAS). Forest owners or authorized individuals must prepare packing lists for harvested, transported, or exported forest products. VNTLAS outlines criteria for managing timber legality, import/export regulations, and origin tracing. Compliance with CITES and EUTR is required for endangered species, as specified in Decree No. 84/2021/ND-CP. https://thuvienphapluat.vn/van-ban/Tai-nguyen-Moi-truong/Circular-28-2018-TT-BNNPTNT-sustainable-forest-management-431327.aspx?tab=1 - Circular No. 26/2022/TT-B NNPTNT, dated 30/12/2022 on management and tracing of forest products. - Vietnam's forest management system is overseen by the Ministry of Agriculture and Rural Development (MARD), with provincial and district-level departments handling local governance	

Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for both the private organization and the small forest owner
Mitigation measure:
Mitigation Measure for the private organization: - The company's input materials are round wood which is not on the CITES List. Most Acacia species are ranked as Least Concern, including species commonly grown in Vietnam. (Source: Decree No. 06/2019/ND-CP dated January 22, 2019 https://www.iucnredlist.org/https://cites.org/ Mitigation Measure for the Small Forest Owner: - Conducted a before-harvesting plot survey; - Interviewed component authority land owners, loggers and - Harvesting observations in sources. - Consultation record has been conducted. - No protected species harvested - No HCVs found in the harvesting areas.
Monitoring and outcomes:
1. Field visit 2. Stakeholder engagement 3. Interview loggers and Harvesting observations in sources. Risk conclusion: Low risk

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

Indicator with specified risk:
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Description of the specific risk:
They are found in many parts of Vietnam, but occur mainly in the Lower Mekong Delta (in the U Minh area being located in Ca Mau and Kien Giang provinces) and are estimated to cover about 24,000ha. A large area of peatlands here has been designated as protected areas as the U Minh Thuong and U Minh Ha National Parks and according to APMI - a regional framework in South Asia that in theDaklak, Hue, Da Nang,Lam Dong, Ho Chi Minh, Dong Naiareas, no significant peatlands or wetlands were identified, and no relevant scientific data was available for review (referenced: Interactive Map | People for Peat). It was also verified that forests in these areas have been allocated by authorities to smallholders for self-management and maintained as production forests (plantations), with assignment timelines varying among stakeholders
Mitigation measure:
Mitigation Measure for the private organization: - Check if the Red Book was issued before 2008, in this case check the purpose of the land - Check if there is a drainage system available. If no drainage system in place, there was no conversion from wetland and peatland into plantation. - Consult relevant stakeholders (discuss with the owner, neighbors or forest inspectors) if relevant forest was a primary forest before January 2008. - Soil map or forest map from before and after 2008 (is available) Mitigation Measure for small forest owner: - LHP has already conducted a before-harvesting plot survey; interviewed component authority land owners in all sources. - Check Peatlands in Vietnam – ASEAN Haze Portal
Monitoring and outcomes:
- Check the SFMP - Check the environmental impact assessment (EIA). - Check the harvesting plan. Risk conclusion: Low risk

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim

	☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced	
Description of the specific risk:	
- RRA mentioned intensive afforestation can degrade soil through chemical use (fertilizers, pesticides) and short cycles. Circular 13/2023/TT-BNNPTNT introduces sustainable forest management principles, including environmental impact assessments and mitigation plans, but only mandates these for organizational forest owners. Practices like burning residues negatively impact soil microorganisms and increase erosion risks on sloping land. 75% of Vietnam's mountainous land (~25 million ha) has steep slopes prone to erosion, losing up to 2 billion tons of soil annually. Forest restoration has helped reduce erosion and soil leaching risks. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for the private organization/small forest owner	
Mitigation measure:	
Mitigation Measure for the private organization: - Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement Mitigation Measure for small forest owners: Review and verify documents: - Check the SFMP. - Check the environmental impact assessment (EIA). - Check biodiversity or high conservation values report (HCV). - Check the M&E report of forest operations. - Check the design of harvesting plan. - Procedure for reduced impact logging (RIL).	
Monitoring and outcomes:	
1. Field visit 2. Check the document 3. Stakeholder engagement Risk conclusion: Low risk	

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.	
Description of the specific risk:	
RRA mentioned every year, Vietnam exploits nearly 300 thousand hectares of plantation forests and tens of thousands of hectares of rubber forests. Burning organic materials after exploitation is still commonly applied in forest plantations. For rubber, digging up tree stumps to clear the site for reforestation is also common (usually only used for rubber). Although the criteria for QLRBV in Circular 13/2023/TT-BNNPTNT dated November 30, 2023, also require forest owners to assess the positive and negative impacts that may occur on the environment of all forestry activities and have a plan and implement measures to prevent and minimize adverse effects on the environment before carrying out forestry activities. (Principle 5, Appendix 1). However, applying this circular is only mandatory for forest owners who are organizations. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for The private organization and Small forest owner	
Mitigation measure:	
Mitigation Measure for the private organization: Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement Mitigation Measure for the Small Forest Owner: - Check Records about location and area of planted forest - Check Evidence related to forest owners replant immediately after harvesting - Check Evidence of site verification related to the ecological area or water bodies - Report of on-site verification	

- Consultation record, includes:
+ The list of stakeholder includes all stakeholder groups
+ Evidence of consultation by email and by Tel as well as interviewing + Result of consultation with stakeholders/
+ Evidence of respond to all stakeholders
- Evidence of Expert's opinions

Monitoring and outcomes:

Referred to reports and studies on site status and forest productivity of material areas. Some reference:
+ https://www.cifor.org/publications/pdf_files/Books/BCIFOR1104.pdf
+ https://www.cifor.org/publications/pdf_files/Books/BCIFOR1108.pdf
+ Summary report of the ministry project: Study to determine the age of technological maturation and economic maturation of hybrid apacia and acamic acaia forest models in some key ecological regions (northeast, central region and the southeast)tham khảo\2.Bao cao tong ket_final.doc
- Check the SFMP to see the objective of forest management,
- Check the harvesting plan describes in SFMP.
- Check the calculation for annual growth and volume and area for harvesting in comparision with total production area.
- Check the Forest Product Entry and Exit Book of the supply chain entities to ensure it is completed comprehensively
- Review the scientific paper about planted timber species.

Risk conclusion: Low risk

Country: Viet Nam

Area/sub-scope: Dong Nai

Risk Assessment used:

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

Indicator with specified risk:

2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Description of the specific risk:
RRA mentioned Every year, Vietnam exploits nearly 300 thousand hectares of plantation forests and tens of thousands of hectares of rubber forests. Burning organic materials after exploitation is still commonly applied in forest plantations. For rubber, digging up tree stumps to clear the site for reforestation is also common (usually only used for rubber). Although the criteria for QLRBV in Circular 13/2023/TT-BNNPTNT dated November 30, 2023, also require forest owners to assess the positive and negative impacts that may occur on the environment of all forestry activities and have a plan and implement measures to prevent and minimize adverse effects on the environment before carrying out forestry activities. (Principle 5, Appendix 1). However, applying this circular is only mandatory for forest owners who are organizations. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for small forest owners
Mitigation measure:
-Conducted DDS FSC STD 40-005 - Report of on-site verification - Consultation record, includes: + The list of stakeholder includes all stakeholder groups + Evidence of consultation by email and by phone call as well as interviewing + Result of consultation with stakeholders + Evidence of respond to all stakeholders
Monitoring and outcomes:
Checking and monitoring − Related legal regulations − Forest management map − Consult relevant parties − Field survey Risk conclusion: Low risk

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed

	☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.	
Description of the specific risk:	
In forestry, National Standard TCVN 8928:2013 on Prevention of Forest Tree diseases recommends that plantation forests apply IPM-integrated control measures. Directive 58/1999/CT-BNN/KL dated March 30, 1999, on proactive Prevention of pests and diseases in the Minister of Agriculture and Rural Development, plantation Sustainable Biomass Program Regional Risk Assessment for Vietnam Forest v1.0 52 forests, which stipulates direction, inspection and guidance right from the beginning. When preparing to plant forests, organizations, households, and individuals choose seeds, nursery techniques, planting methods and tree species suitable for the regional ecology to create healthy forests, sustainable and less prone to pests. In addition, the Ministry of Agriculture and Rural Development has issued Circular No. 19/2021/TT-BNNPTNT, regulating the list of pesticides allowed to be used and Circular No. 11/2021/TT-BNNPTNT including Appendix I Section 22: List of pesticides permitted for use; Section 23: List of pesticides banned from use. Research shows that Acacia plantations, a widespread forest tree species, currently use almost no pesticides. When harmful pests appear, IPM-integrated control measures are used—recommended use (Pham Quang Thu, 2023). Meanwhile, although there is no specific data, using chemicals in rubber plantations is very common, with high dosage and frequency. Thus, excessive use of pesticides can be considered a definite risk for rubber plantations Specified for both the private organization and small forest owner	
Mitigation measure:	
Purchase rubber wood materials from liquidated areas of companies and households in Dong Nai province. - Conduct on-site inspection before exploitation - Consult with relevant parties about chemicals and pesticides used.	
Monitoring and outcomes:	
Checking and monitoring − Related legal regulations − Consult relevant parties − Field survey Risk conclusion: Low risk	

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.8 Waste shall be disposed of in an environmentally appropriate manner.	
Description of the specific risk:	
Referred SBP-RRA-AS-VN-FOR v1.0, the waste generated from afforestation activities is minimal, mainly from rubber forest management activities Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified for both the private organization and small forest owner	
Mitigation measure:	
Purchase rubber wood materials from liquidated areas of companies and households in Dong Nai province only. - Conduct on-site inspection before exploitation - Consult with relevant parties about chemicals and pesticides used.	
Monitoring and outcomes:	
Checking and monitoring − Related legal regulations − Consult relevant parties − Field survey Risk conclusion: Low risk	

Country: Viet Nam
Area/sub-scope: Dong Nai
Risk Assessment used:

	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.	
Description of the specific risk:	
- Referred SBP-RRA-AS-VN-FOR v1.0, Forest fire and pest management in the forestry sector is implemented by the 2017 Forestry Law and related legal regulations. Vietnam's online forest fire monitoring system (referred to as FireWatch Vietnam) has also been established, which is an automatic system for early detection of fire spots (hotspots) throughout Vietnam from MODIS and AVHRR image data on TERRA, AQUA satellites and NOAA satellites regularly collected at the TeraScan receiving station located at the Forest Protection Department. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for The private organization/Small forest owner	
Mitigation measure:	
Mitigation Measure for the private organization: Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement Mitigation Measure for the Small Forest Owner: - On-site verification - Check evidence of the regulations on environmental protection in harvesting will take into account the contract when the Company purchases its timber - Consultation record, includes: + The list of stakeholders includes all stakeholder groups + Evidence of consultation by email and by Tel as well as interviewing + Result of consultation with stakeholders + Evidence of responding to all local authorities stakeholders	
Monitoring and outcomes:	
- On-site verification - Stakeholder engagement - Interview relevant stakeholders	

Risk conclusion: Low risk

Country: Viet Nam

Area/sub-scope: Dong Nai

Risk Assessment used:

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

Indicator with specified risk:

4.1.8 Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.

Description of the specific risk:

Referred SBP-RRA-AS-VN-FOR v1.0 Regarding employee labor safety training, training on occupational safety and hygiene is a mandatory requirement that businesses must comply with regulations based on the provisions of the Law on Occupational Safety and Hygiene and the amended Decree No. 44/2016/ND-CP dated May 15, 2016, of the Government. Regarding training activities for workers in the forestry industry, Vietnam has approved the Vietnam forestry development strategy for the period 2021 - 2030, with a vision to 2050. Objectives of the forestry development strategy that is (1) The proportion of workers working in forestry receiving vocational training will reach 45% by 2025 and 50% by 2030; (2) Improve the quality of human resource training in the forestry industry, focusing on training high-quality human resources to serve the industrialization and modernization of the forestry industry; Prioritize training of highly qualified human resources; (3) Improve the quality of professional, effective and efficient forestry management staff; vocational training in forest product processing and forest care, protection and use, non-timber forest product development and agroforestry; (4) Encourage and create favorable environments and conditions for businesses and training organizations to cooperate and support in training and improving skills for businesses' workers; (5) Strengthen training forms at home and abroad for managers, researchers, and market development officers.

However, consultation with stakeholders showed that most forestry workers are not adequately trained in techniques and occupational safety or are only guided by company technical staff. For small forest owners,

implementing work related to planting and harvesting forests is mainly based on practical experience. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for the private organization/Small forest owner
Mitigation measure:
Mitigation Measures for the private organization: Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement Mitigation Measure the small forest owner: - On-site verification - Check evidence of the training. - Consultation record, includes: + Result of consultation with stakeholders + Evidence of responding to all stakeholders + Records of training for small forest owners and harvesting teams
Monitoring and outcomes:
- Interview workers - On-site verification - Check evidence of the training Risk conclusion: Low risk

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

4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.

Description of the specific risk:

Referred SBP-RRA-AS-VN-FOR v1.0 In fact, according to the announcement of the labor accident situation in 2023 in Vietnam by the Ministry of Labor, War Invalids and Social Affairs in 2024, the production and business sectors with many fatal labor accidents include: (1) Construction sector accounts for 18.27% of total cases; (2) The mining and mineral exploitation sector accounts for 16.14% of the total number of accidents; (3) Mechanical and metallurgical fields account for 11.78% of the total number of cases;(4) Construction materials production sector accounts for 9.56% of the total number of cases; (5) The textile, garment and footwear sectors account for 7.18% of the total number of cases; (6) The service sector accounts for 4.5% of the total number of cases. Statistics show that the number of occupational accidents in the forestry industry was not shown in the Government's announcement in the last 3 years.

However, most businesses and wood processing facilities in Vietnam still use low technology, outdated machinery and equipment, and a workforce with simple labor skills and seasonal work, leading to many limitations in compliance with labor laws in this industry. Statistics show that currently, the country has about 4,500 wood and forest product processing enterprises, with about 500,000 workers, of which 55-60% are trained and stable workers, and seasonal workers account for about 40-45%. Compliance with labor laws in the wood processing industry still has many shortcomings. It is estimated that about 93% of small and micro enterprises specializing in wood and forest product processing are currently using outdated machinery, equipment and technology. Violation of regulations on occupational safety and hygiene; Dangerous and toxic factors that have not been strictly Mitigation to have preventive solutions, such as dust, noise, slippage, etc., cause unsafety and occupational diseases for workers.

Refer SBP-RRA-AS-VN-FOR v1.0 Result:
Specified risk for The private organization/Small forest owner

Mitigation measure:

Mitigation measures for the private organization:

Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement

Mitigation Measures for small forest owner:
- On-site verification
- Check evidence of checking on site on safety requirements when harvesting such as equipped labor safety facilities.
- Check Evidence of Interview workers to verify the training of occupational safety and comply with health and safety regulations
- Check Evidence of the regulations on labor health and safety will take into account the contract when the Company purchases their timber
- Consultation record, includes:
+ Result of consultation with stakeholders
+ Evidence of respond to all stakeholders

Monitoring and outcomes:

- On-site verification

- Check evidence of checking on site on safety requirements when harvesting such as equipped labor safety facilities.
- Check evidence of Interview workers

Risk conclusion: Low risk

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.4 Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.	
Description of the specific risk:	
Referred SBP-RRA-AS-VN-FOR v1.0, Circular 28/2018/TT-BNNPTNT and Circular 13/2023/TT-BNNPTNT on sustainable forest management require forest owners to meet the primary cultural, religious and recreational needs of local communities and people related to the land and forests that the forest owners are managing by the provisions of law (Principle 1, Appendix 1). Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk for the private organization/Small forest owner	
Mitigation measure:	
- On-site verification - Consultant: local people, the process of planting and exploiting forests does not affect the local infrastructure, religious sites, and living conditions of ethnic minorities in mountainous areas, and the religious beliefs of ethnic minorities are preserved. - Consultation record, includes: Result of consultation with stakeholders and Evidence of response to relevant stakeholders.	

Monitoring and outcomes:
Checking and monitoring those documents: − Land use right certificate or equivalent − Agreement between the forest owner and the local community on traditional use rights − Consultation with stakeholders Risk conclusion: Low risk

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.5 Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.	
Description of the specific risk:	
Referred SBP-RRA-AS-VN-FOR v1.0, Forestry production activities are directly related to land issues, one of the issues that easily causes conflicts and disputes. The State's responsibility is to resolve land disputes, grievances and denunciations (Article 15, Land Law). The Law on Forestry also stipulates that the MARD is responsible for inspecting, monitoring, handling violations, and resolving grievances and denunciations related to forestry activities at the central level. The local People's Committees are in charge of these issues at their localities. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk The private organization/Small forest owner	
Mitigation measure:	
Mitigation measures for the private organization: - Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement Mitigation measures for the small forest owner	

Checking those documents: + Households have a Certificate of land ownership (red cert. Profile of its land allocation) in compliance with Vietnamese Law. + The approval of forest land use and Contracts on the association of afforestation. (Applies to privately owned forests). + ID cards of Forest owners have been collected and stored. + Stakeholder engagement has been reviewed and recorded to identify any disputes with local people's rights. Consultation with local authorities indicates that no protected sites.
Monitoring and outcomes:
+ Evidence of response to all stakeholders + Result of consultation with stakeholders + Consultation record, includes: Check the evidence above and On-site verification of plot land. Risk conclusion: Low risk

Country: Viet Nam	
Area/sub-scope: Dong Nai	
Risk Assessment used:	
	☒SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.2.6 Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.	
Description of the specific risk:	
Referred SBP-RRA-AS-VN-FOR v1.0, For forest planning, this activity shall ensure publicity, transparency, sexual equality and participation of organizations, households, individuals and communities" (Article 10). The MARD is responsible for collecting comments from relevant state authorities, organizations, households, individuals and communities; consolidating, selecting and explaining comments on the national	

forestry planning. Refer SBP-RRA-AS-VN-FOR v1.0 Result: Specified risk The private organization/Small forest owner
Mitigation measure:
Mitigation measures for the private organization: - Check valid FSC FM certificate and FSC 100% claim for procured feedstock before procurement Mitigation measures for the small forest owner: - On-site verification of plot land - Check the evidence: Land use certificate or equivalent, local authorities actively encourage and allocate land for ethnic minorities to participate in forest planting - Consultation record, includes: Result of consultation with stakeholders and Evidence of response to all stakeholders
Monitoring and outcomes:
1. On-site verification 2. Check the evidence: Land use certificate or equivalent, local authorities actively encourage and allocate land for ethnic minorities to participate in forest planting. 3. Stakeholder consultation Risk conclusion: Low risk

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 21 Oct 2025

Biomass Producer's stakeholder engagement end date: 21 Nov 2025

Total number of stakeholders contacted: 158

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 is conducted to ensure transparency and to gather feedback related to the company's sourcing and feedstock management activities.
Types of stakeholders contacted include:
- Local government authorities (Forestry, Environment, Commune/City People's Committee).
- Feedstock suppliers (Plantation owners, wood-processing facilities)
- Local communities surrounding the plant
- Relevant NGOs or technical organizations when applicable

Methods of communication:
- Letters or email notifications
- Direct phone calls
- Face-to-face meetings, surveys, or on-site visits.

4.2 Response to stakeholder comments

Stakeholder description: Government authorities

Stakeholder comment: Acknowledged legal compliance and raised no objections.

Response to the stakeholder: Yes. No signification objects were received from any stakeholders.

Stakeholder description: Suppliers

Stakeholder comment: Requested clear and consistent guidance on SBP/REDIII requirements.

Response to the stakeholder: Yes. No signification objects were received from any stakeholders.

Stakeholder description: Local communities

Stakeholder comment: Mainly expressed concerns about noise .and transportation, which were addressed satisfactorily

Response to the stakeholder: Yes. No signification objects were received from any stakeholders.

5 Report updates and approval

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

Summary of changes: N/A

Name	Dinh Van Vu
Title	Management representative
Date of report approval	21 Nov 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	Viet Nam
Area	Dong Nai
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 Vietnam, the forest sector is overseen by the Ministry of Agriculture and Environment (MAE). The governance framework operates at both national and provincial levels, with the MAE responsible centrally and the Provincial Departments of Agriculture and Environment handling regional matters. At each level, Forest Protection Departments (also known as the forest ranger system) support local People's Committees in ensuring that forest management activities are conducted in accordance with legal requirements. For plantation forests, the key elements to ensure legal compliance are generally well-addressed. LHP procures raw materials from suppliers certified under FSC FM/CoC schemes. In addition, the company conducts verification of land lease agreements, land use right certificates, forest management group maps, approved forest management plans, and harvesting plans from forest owners. We procures raw materials exclusively from FSC FM-certified suppliers (FSC 100%). In relation to the verification of land tenure and forest management rights, the following measures have been implemented: • Households possess official Certificates of Land Use Rights (commonly referred to as "Red Books"), demonstrating legal land ownership in accordance with Vietnamese legislation. • For privately owned forests, documentation includes approvals for forest land use and signed contracts related to afforestation cooperation. • Identification documents (ID cards) of forest owners have been collected and securely maintained. • Stakeholder consultations have been conducted and documented to identify any potential conflicts with local community rights. Engagement with local authorities confirmed that harvesting activities did not impact protected areas or species. • Forest boundaries are clearly demarcated, and there are no recorded disputes between adjacent land or forest owners. Field inspections revealed no violations. • Afforestation households have submitted all required documentation

	related to their land plots, including Certificates of Land Use Rights or equivalent legal documents, in full compliance with Vietnamese law. • The traceability of land plots has been confirmed through field verification to ensure alignment with legal tenure, usage rights, and defined boundaries. Review and verify documents or interview: - Tracing the land use right certificate and/or forest allocation certificate or equivalent documents (land lease/forest lease contract, decision on land/forest allocation, certificate of local government on forest land ownership, confirmation from the Commune People's Committee that land is currently used and free to dispute). - The name of the forest owner on the land-use right document should correspond with other documents such as invoice, packing list of forest products. - Check the map of certified areas endorsed with the FSC schemes. - Check the harvesting plan, including locations and boundaries. - Check whether forest owner disputes in the sourcing area. - Use navigation tools to locate plantation plots and parcels Consultation: - Consult with the local authorities such as Commune People's Committee, Forest Protection Department, and neighbor forest owners
(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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	N/A
Level B management system at the level of the forest sourcing area	While individual or household forest owners are not legally required to develop a Sustainable Forest Management (SFM) plan, they must comply with certain environmental and safety obligations. These include preparing and executing a Fire Prevention and Control Plan, adhering to environmental protection measures such as using approved pesticides, treating wastewater prior to discharge into natural water bodies, avoiding the disposal of hazardous substances in forest areas, and implementing erosion control techniques (e.g., contour planting) on steep slopes exceeding 25°C. Although there is no direct evidence of widespread violations, weak enforcement, limited regulatory oversight, and insufficient penalties contribute to a risk of non-compliance among forest owners.
(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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	SBP-RED-AS-VN-FOR_v1.0 REDIII Level A for Vietnam FOR
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	N/A
Level B management system at the level of the forest sourcing area	LHP mitigated through the implementation of wood traceability, which is strictly regulated by a series of legal documents, the most recent being Circular No. 26/2022/TT-BNNPTNT and Circular No. 22/2023/TT-BNNPTNT. - Check if the Red Book was issued before 2008, in this case check the purpose of the land Check if there is a drainage system available. If no drainage system in place, there was no conversion from peatland into plantation. Consult relevant stakeholders (discuss with the owner, neighbors or forest inspectors) if relevant forest was a primary forest before January 2008. Soil map or forest map from before and after 2008 (if available). Forest cover map. Management system: If during the harvesting site check the evidences obtained that the status of the land before January 2008 was a peatland, such kind of source is not accepted as SBP EU RED-compliant. The status of feedstock is recorded in the internal accounting system.

	In addition, no peatlands were recorded in Dong Nai province.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*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	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

LHP collects the supplier's name, address, supplier type, and documentation proving the origin of the feedstock

LHP defines the required evidence and record-keeping procedures needed to demonstrate that the feedstock meets SBP definitions of secondary

Our suppliers provide a self-declaration confirming that the feedstock qualifies as processing residue or waste under RED II.

LHP applies a series of control measures, such as visual inspections upon receipt or supplier audits, monitors supplier compliance and maintains contingency actions for non-compliant feedstock or documentation.

Feedstock inspection and classification upon receipt

Upon receipt, all processing residues feedstock shall be subject to visual inspection and shall be classified into secondary and tertiary feedstock.

For all processing residues received, the legal owner retain documentary evidence that the feedstock complies with SBP definitions in Dong Nai province.

Different types of evidence shall be retained for inspection by the CB, including feedstock sample, pictures, quality analysis reports, invoices, delivery notes and/or shipping documents, depending on the feedstock concerned.

Supplier audit for processing residues and post-consumer feedstock

Our organization conducted supplier audits for processing residues and post-consumer feedstock to verify compliance with SBP definitions and RED II requirements.
Sampling was conducted using a risk-based approach, prioritizing suppliers with:
- high supply volumes
- changes in feedstock types
- insufficient evidence at delivery
- past non-compliance

Feedstock samples were randomly collected for quality and origin verification.
The audit process included:
- On-site or remote inspections when applicable
- Interviews with relevant supplier staff
- Visual inspection of storage areas and feedstock classification processes
- Cross-checking sales records and outgoing feedstock documentation for each batch.

The following documents and evidence were reviewed:
- invoices, delivery notes, and shipping documents
- RED II self-declarations
- production or collection logs
- feedstock classification records
- photos, physical samples, and quality analysis reports

The audits showed that most suppliers met the requirements.

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).