



Supply Base Report:

Stora Enso Skog AS Fourth 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:	Stora Enso Skog AS
Producer address:	Rådhusgata 15, 3211 Sandefjord, Norway
SBP Certificate Code:	SBP-05-17
Geographic position:	59.131541, 10.220237
Primary contact:	Dag-Viggo Benjaminsen, +47 913 64 544, dag-viggo.benjaminsen@storaenso.com
Company website:	www.storaenso.com
Date report finalised:	07 Oct 2025
SBR reporting period from:	01 Oct 2024
SBR reporting period to:	30 Sep 2025
Name of the Certification Body:	DNV Business Assurance Finland Oy Ab
Certification Body Approval date:	06 Nov 2025
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Norway (All regions)
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

Stora Enso Skog AS is a subsidiary of Stora Enso Skog AB in Sweden. One of Norway's largest purchasers of pulp wood to our factories in Sweden, but also a large provider of biomass for energy consumption in Norway. Stora Enso Skog AS is PEFC FM certified and also PEFC CoC certified and FSC CW certified as a member of Stora Enso Skog AB group certification.

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

Number of employees: 4

Annual maximum production capacity (metric tonnes): 300000

Number of direct feedstock suppliers: 6

Approximate number of feedstock sub-suppliers: 1000

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

Most of the feedstock used for SBP purposes are sourced from our large B2B suppliers, all holding their PEFC FM certificates and FSC CoC CW certificates. All material we source from them are 100% PEFC certified and FSC CW, and we can follow the supply chain all the way back to the forest owner.

In addition, a small amount is produced from the company's own production and through our own PEFC FM certificate.

All of our B2B suppliers operate in the same way. Forest owner sells to our supplier, our supplier will plan and harvest the forest with forest machines, the energy wood are then transported to one of our terminals for storage, drying and finally wood chipping. Transport is done with normal log trucks, transport is ordered and paid by Stora Enso Skog AS. At the terminal Stora Enso Skog retains ownership of the material until the products are loaded (FOB terms).

2.2 Detailed description of the Supply Base

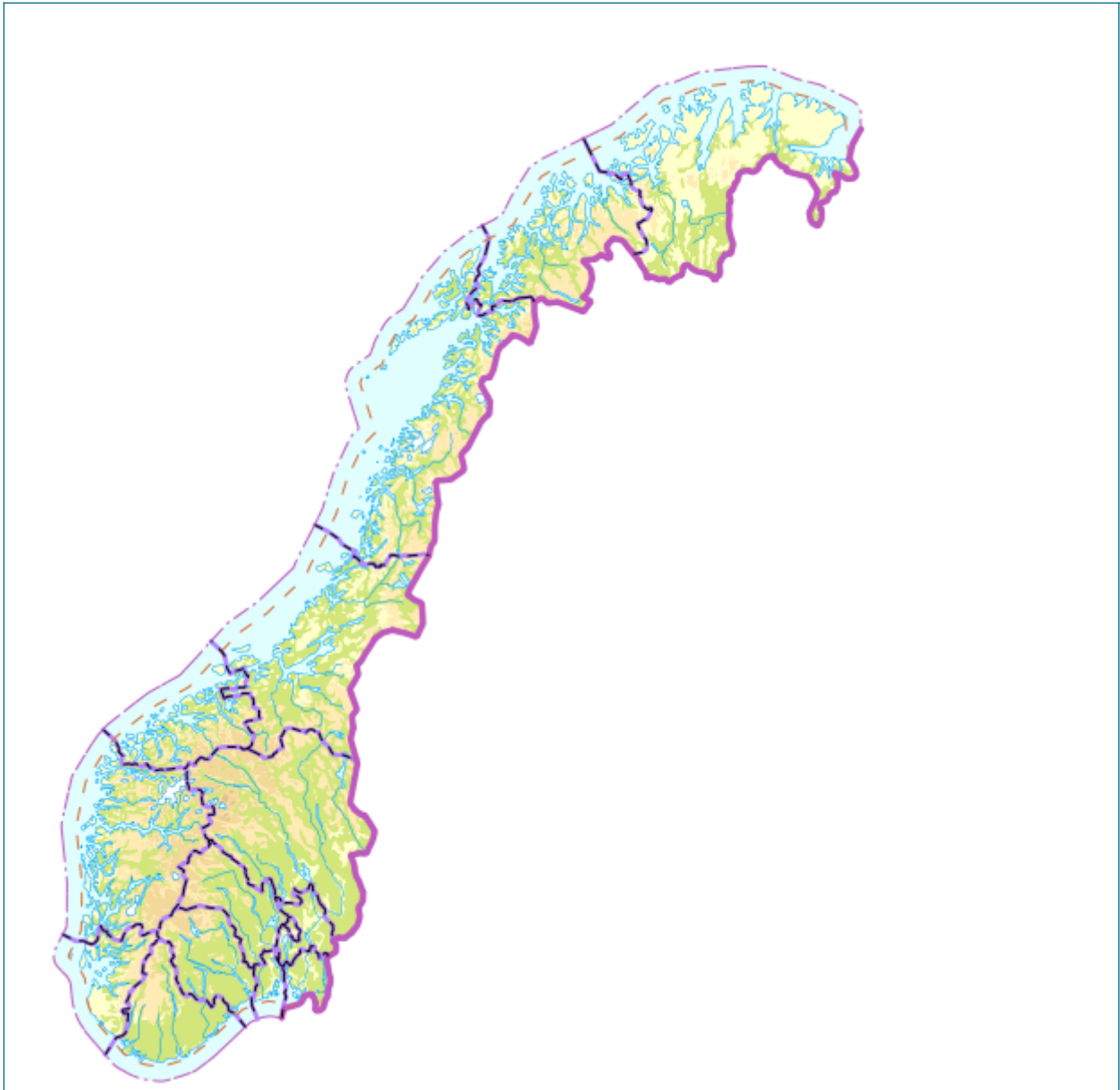
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

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

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

Country	Norway
Area/Region	All regions
Exclusions	
Feedstock types	Primary feedstock
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant 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:	
Sourcing feedstock from 100% PEFC certified forests, where the Interim RRA for Norway is required to secure low risk for all biomass.	
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):	10.6000
Map(s) of the Supply Base area:	



2.3 Feedstock information

- a. **Total volume of Feedstock:** 1-200,000 tonnes
- b. **Volume of primary feedstock:** 1-200,000 tonnes
- c. **List of all the species in primary feedstock, including scientific name:**

Picea abies	Norway spruce
Picea sitchensis	Sitka spruce
Abies spp	Fir
Pinus sylvestris	Scots pine
Alnus spp	Alder
Populus spp	Poplar
Fagus sylvatica	Beech
Ulmus glabra	Elm
Quercus spp	Oak
Fraxinus excelsior	Ash
Betula spp	Birch

- d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** No
Explanation:
- e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%):** 10.00
- f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 90.00
- 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:** Other Naturally Regenerated Forest of Introduced Species ; Planted Forest
- k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Clearcutting; Thinning
- l. **Volume of primary feedstock from primary forest:** 0
- m. **Volume of processing residues feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Chips, Sawdust, Offcuts
- n. **Share of SBP-recognised system claim for processing residues:**

100.00 % PEFC

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

p. Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:
120000 tonnes

q. What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 400000.00 tonnes

Explanation: Annual PEFC certified harvesting in Norway totals to approx 12 million m3 annually. Approx 4% of that will be logs for energy.

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

Please see the Interim RRA for Norway (for 100% PEFC certified forest exclusively).

Stora Enso Skog uses the Interim RRA for Norway for all biomasse feedstock sourced. All feedstock is sourced from 100% PEFC Certified forests. The risk mitigation plan with risk mitigation measures are aligned with the interim RRA for Norway.

3.2 Conflicts with applicable national and sub-national legislation

None.

3.3 Risk Management Measures

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

Country: Norway	
Area/sub-scope: PEFC FM certified forests.	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-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:
Considerations for key habitats and known sites for red listed species is covered in the requirements for PEFC certification. HCV areas seem not to be completely covered by PEFC-requirements and routines. Intact forest landscapes (IFL) are not protected by law or PEFC routines. There are 2 such areas in Norway. The area of protected forest in Norway is increasing, and the aim of the government is 10 % of the forest area. There might still be areas, not protected by law, but still containing protection values, at a national or international level. From this situation, we assess the risk for violation of this indicator to be specified.
Mitigation measure:
All feedstock shall be both 100% PEFC and FSC CW certified to mitigate risk. Our control measure will be to review and control the incoming invoices from the suppliers.
Monitoring and outcomes:
After control of the incoming invoices, a further volume control from VSYS (Norsk Skogdata) will be carried out in order to check that all received material will be SBP compliant.

Country: Norway
Area/sub-scope: PEFC FM certified forests.
Risk Assessment used:
☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-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:
Considerations for key habitats and known sites for red listed species is covered in the requirements for PEFC certification. HCV areas seem not to be completely covered by PEFC-requirements and routines. Intact forest landscapes (IFL) are not protected by law or PEFC routines. There are 2 such areas in Norway. The area of

protected forest in Norway is increasing, and the aim of the government is 10 % of the forest area. There might still be areas, not protected by law, but still containing protection values, at a national or international level. From this situation, we assess the risk for violation of this indicator to be specified.

Mitigation measure:

All feedstock shall be both 100% PEFC and FSC CW certified to mitigate risk. Our control measure will be to review and control the incoming invoices from the suppliers.

Monitoring and outcomes:

After control of the incoming invoices, a further volume control from VSYS (Norsk Skogdata) will be carried out in order to check that all received material will be SBP compliant.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 15 Jul 2025

Biomass Producer's stakeholder engagement end date: 15 Aug 2025

Total number of stakeholders contacted: 28

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

We have used the Stakeholder consultation carried out during the RRA development process. Norwegian stakeholders were given 30 days to submit comments. See the interim RRA for Norway for details. We have closed the public consultation, and no feedback was received from stakeholders.

4.2 Response to stakeholder comments

5 Report updates and approval

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

The change includes adding standard 1 and EU RED to scope. Included our RRA for Norway (draft)

Name	Stig Hellerud
Title	Management representative
Date of report approval	07 Oct 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	Norway
Area	All regions
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	All suppliers that we source from are PEFC FM certified, as well as FSW CoC CW certified. We can trace the purchases back to the forest owner and area of the harvest. In addition, all suppliers report and publish their annual reports with environmental reports in it. Furthermore, all suppliers are obligated to report any non-conformities to us.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Being PEFC FM certified, there a requirement to regenerate the forest after a harvest. That is one of the requirements of Norsk PEFC Skogstandard. We do ask our suppliers to provide the information of amount of seedlings planted from our B2B purchases.
(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	N/A
Level B management system at the level of the forest sourcing area	Norsk PEFC Skogstandard does cover all the nature protection purposes which are no-go areas. In addition, Norwegian Law goes above the Norsk PEFC Skogstandard and wetlands, grasslands, heathlands and peatlands are protected by national law. All suppliers are obligated to inform all involved parties if breach of this no-go areas have occurred. This must be done in writing.
(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	All forest companies in Norway have to comply with Norwegian Law and also comply with Norsk PEFC Skogstandard. Our PEFC certification scheme covers all the issues and also addresses them in various requirements, in order to obtain a diverse and healthy forest. This includes screening prior to harvesting to identify any nature values and moist zones, and pre- and post harvesting assessment to control the conducted harvest. The PEFC standards are audited annually and all reports are published to the public.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Norsk PEFC Skogstandard requires each certificate holder to make sure that the forest are being able to produce at long-term. This is done by various harvesting methods, and also done with the help of maps where you can identify the different age of the forest to which decide where to harvest. Together with the regeneration of the forest requirement, the forests in Norway are well catered for.
(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. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(a) primary forest and other wooded land and old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of old growth forest at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.</i>	
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	By only purchasing 100% PEFC feedstock from forest, we know that all suppliers must comply with the Norsk PEFC Skogstandard and Norwegian legislation on protected areas as no-go areas. No feedstock originates from outside forests.

(vi)² That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.

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

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

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Norsk PEFC Skogstandard covers the requirements for this area as well. In addition, Norwegian law also covers this topic. Every supplier can access all such information from public databases and maps to further limit any possible breach. During the annual PEFC audits, this will also be checked and controlled.

(vi)³ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs.

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

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

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Norsk PEFC Skogstandard covers the requirements for this area as well. In addition, Norwegian law also covers this topic. Every supplier can access all such information from public databases and maps to further limit any possible breach. During the annual PEFC audits, this will also be checked and controlled.

(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	N/A
Level B management system at the level of the forest sourcing area	Norsk PEFC Skogstandard covers the requirements for this area as well. In addition, Norwegian law also covers this topic. Every supplier can access all such information from public databases and maps to further limit any possible breach. There's a special heathland project controlled and monitored by the Norwegian government ensuring this topic. No feedstock is sourced from heathlands, only from forest classified as forest. Clear from own system.
(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. <i>Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: (a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).</i>	
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	Norsk PEFC Skogstandard covers the requirements for this area as well. In addition, Norwegian law also covers this topic. Wetlands and mires are protected according to Norwegian law. Every supplier can access all such information from public databases and maps to further limit any possible breach. No feedstock is sourced from wetlands, only from forest classified as forest. Clear from own system.
(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. <i>Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.</i>	
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	Norsk PEFC Skogstandard covers the requirements for this area as well. In addition, Norwegian law also covers this topic. Every supplier can access all such information from public databases and maps to further

	limit any possible breach. No feedstock is sourced from heathlands, only from forest classified as forest. Clear from own system. Peatlands (myr) also in forest is fully protected according to national law.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<i>Not applicable, requirement only applies to Level A</i>

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

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

Contracts with each supplier, outlining product type, volume, price and certification. Invoice control and overview to make sure that the correct certification claim has been used.

Feedstock inspection and classification upon receipt

Every load is inspected visually before samples are taken to check the moisture content. Each load is reported and stored in our IT system; SEBio. SEBio will show when, where, what and how this volume has arrived at our location and to which storage facility it has been delivered too.

Supplier audit for processing residues and post-consumer feedstock

Normally during price negotiations, a audit will also occur where the products are inspected, samples are tested and evidence of certification and separation of different certification volumes are being kept.

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).