Supply Base Report:

Hung Nguyet Anh Company Limited
Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Hung Nguyet Anh Company Limited
Producer address:	Van Canh Town Industrial Cluster Van Canh Commune, Gia Lai Province, Viet Nam
SBP Certificate Code:	SBP-10-90
Geographic position:	13.618180, 108.988260
Primary contact:	Giang Ho Thi Truc, +84 329 378 871, trucgiangnguyetanh@gmail.com
Company website:	
Date report finalised:	27 Feb 2026
SBR reporting period from:	01 Mar 2025
SBR reporting period to:	28 Feb 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	24 Aug 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 v2.0
Feedstock origin (countries)	Viet Nam (Gia Lai and Dak Lak)
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

- Hung Nguyet Anh Company Limited operates in wood pellet manufacturing and trading. The factory is located at Van Canh Town Cluster, Van Canh commune, Gia Lai province. It has been running since 2022.
- The company has external storage located at Quy Nhon Port at 02 Phan Chu Trinh street, Quy Nhon ward, Gia Lai province.
- Pellets are manufactured at the facility, chipped inside the pellet plant and transported to storage where they are loaded directly onto the vessel and exported worldwide under FOB.
- The company has beeb certify FSC-COC-068124
- Under SBP scope, the company implements mass balance system.
- All raw material used are acacia and eucalyptus roundwood (primary feedstock) from plantation in Viet Nam.
- Feedstock types: FSC 100%, FSC CW or controlled material evaluated through the Organization's FSC DDS certified feedstock.
- The feedstock is registered as SBP controlled if no mitigation measures implemented.
- The feedstock is registered as SBP compilant if mitigation measures implemented as the followings:
+ FSC 100% claim, only 1 indicator (2.2.1) requires mitigation measures
+ FSC CW or controlled material: 13 indicators requires mitigation measures for smallholders and 15 indicators requires mitigation measures for private organization.
- All feedstock is EU RED compliant

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

Number of employees: *87*

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

Number of direct feedstock suppliers: *140*

Approximate number of feedstock sub-suppliers: *0*

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

The company maintains a transparent upstream supply chain for its wood pellet production.
- Logistics Management: the transportation of feedstock from the forest to the factory is organized and managed entirely by the forest owners. Suppliers may utilize their own transport vehicles or subcontract to thirdparty logistics providers. The company's responsibility begins upon the arrival and delivery of the material at the factory gate.
- Traceability: every delivery is strictly monitored at the factory gate. Our staff verifies all forestry and certification documents (FSC claims) to ensure that only compliant material enters the production chain, maintaining 100% traceability. The CoC system is activated immediately once the raw material is accepted at the facility. To prevent any risk of mixing, all SBP production is physicaly seragated with non-SBP production if any.
- Finished wood pellets are transported from the factory gate to Quy Nhon Port warehouse.
- The wood pellets seregatedly stored in a warehouse, often for 1 to 3 months, depending on the export schedule. For export, we utilize the port's shore-crane system to load the pellets from the containers directly onto the vessel.

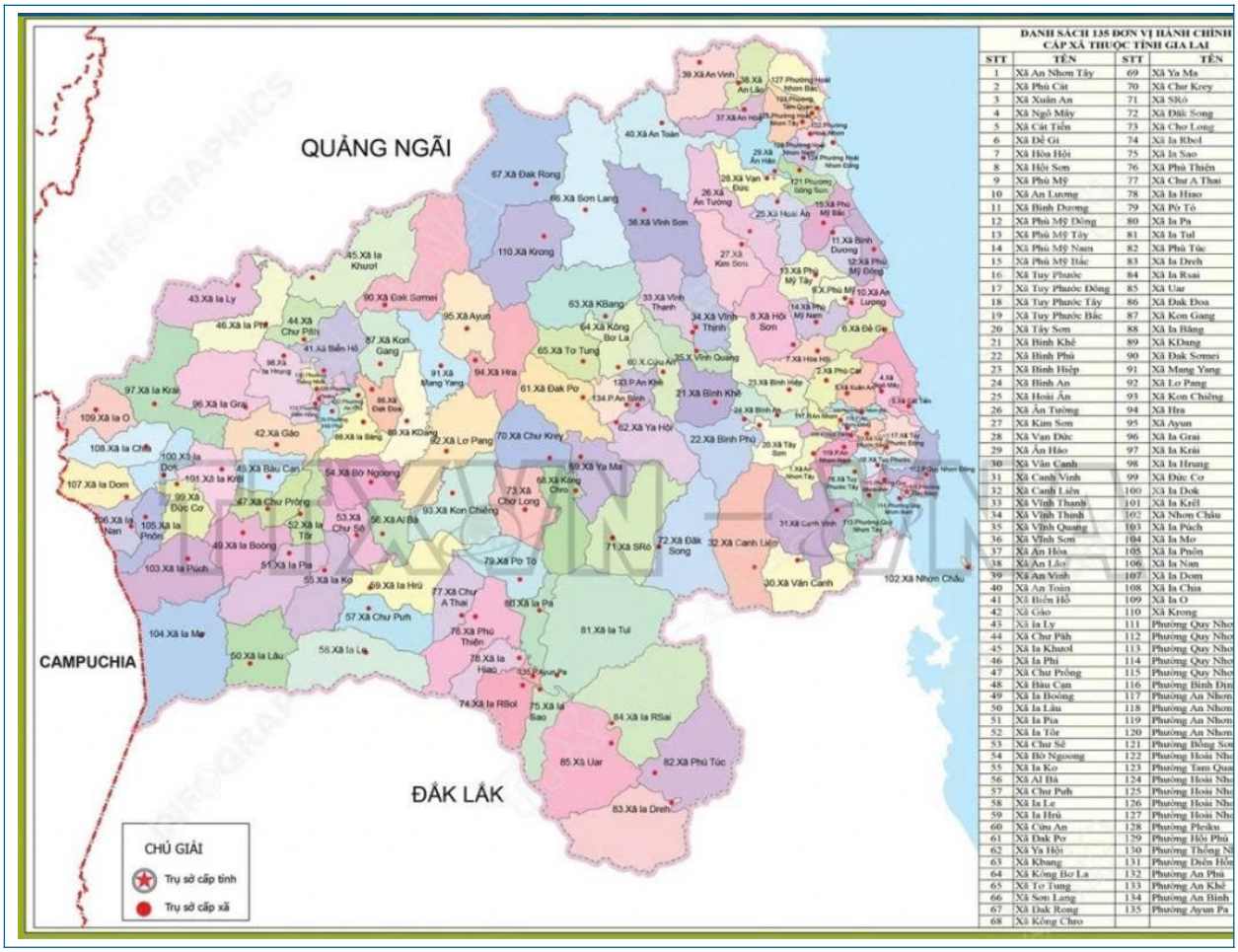
2.2 Detailed description of the Supply Base

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.

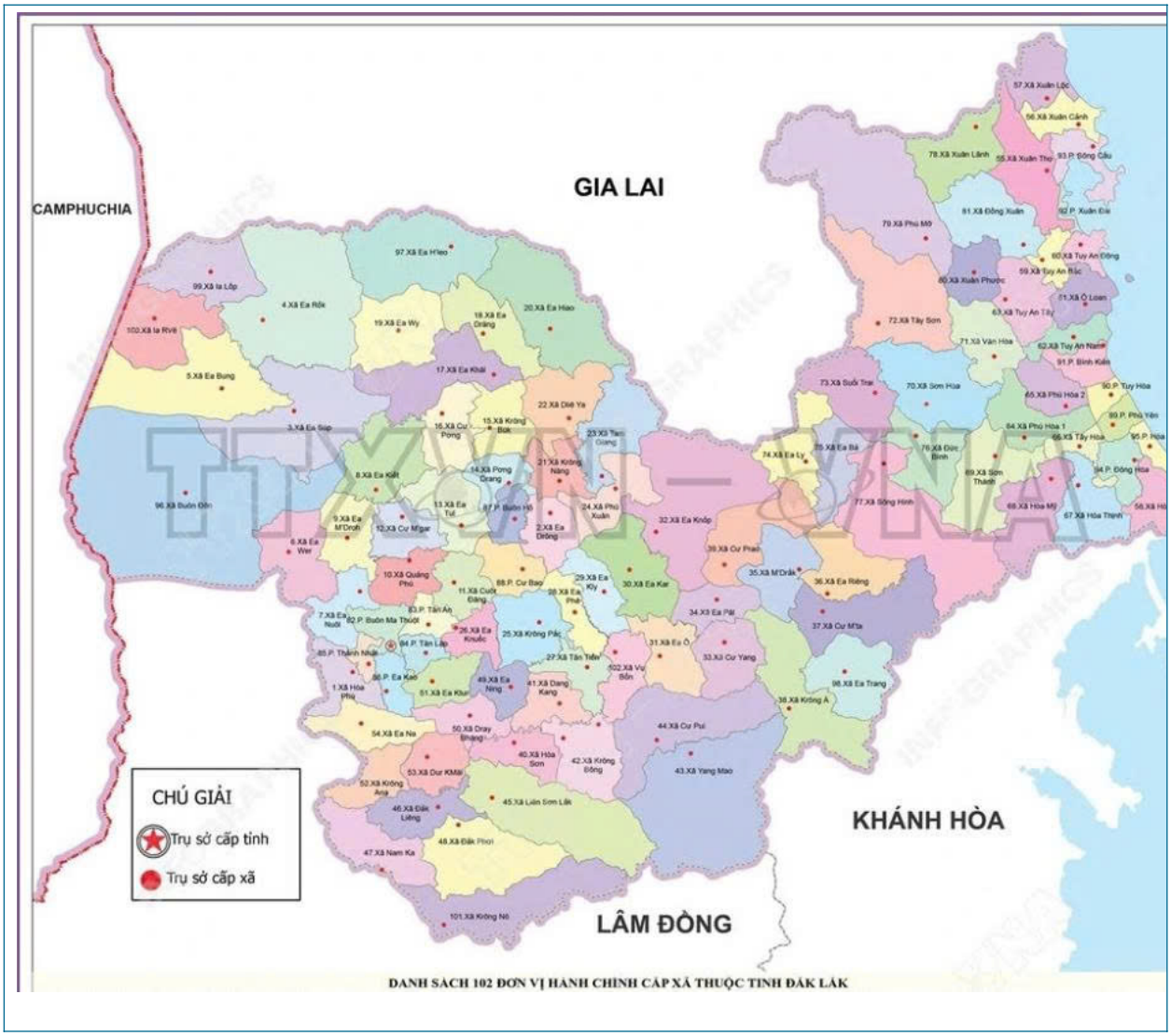
Annex 2 is generated if EU RED SBE is in the scope for each country separately.

Country	Viet Nam
Area/Region	Gia Lai and Dak Lak
Exclusions	
Feedstock types	Primary feedstock
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Regional Risk Assessment (RRA) used
Provide a concise summary of why a SBE was determined to be required or not required here:	
Because the feedstock is primary and product SBP-compliant claims, company use RRA for Viet Nam and Risk management for Specified risks.	
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):	0.6300
Map(s) of the Supply Base area:	



DANH SÁCH 135 ĐƠN VỊ HÀNH CHÍNH CẤP XÃ THUỘC TỈNH GIA LAI

STT	TÊN	STT	TÊN
1	Xã An Nhơn Tây	69	Xã Ya Ma
2	Xã Phù Cát	70	Xã Chư Krey
3	Xã Xuân An	71	Xã SRó
4	Xã Ngô Mây	72	Xã Đăk Song
5	Xã Cát Tiến	73	Xã Chơ Long
6	Xã Dề Gi	74	Xã la Rbol
7	Xã Hòa Hội	75	Xã la Sao
8	Xã Hội Sơn	76	Xã Phú Thiện
9	Xã Phù Mỹ	77	Xã Chư A Thai
10	Xã An Lương	78	Xã la Hiao
11	Xã Bình Dương	79	Xã Pờ Tó
12	Xã Phù Mỹ Đông	80	Xã la Pa
13	Xã Phù Mỹ Tây	81	Xã la Tul
14	Xã Phù Mỹ Nam	82	Xã Phú Túc
15	Xã Phù Mỹ Bắc	83	Xã la Dreh
16	Xã Tuy Phước	84	Xã la Rsai
17	Xã Tuy Phước Đông	85	Xã Uar
18	Xã Tuy Phước Tây	86	Xã Đăk Đoa
19	Xã Tuy Phước Bắc	87	Xã Kon Gang
20	Xã Tây Sơn	88	Xã la Băng
21	Xã Bình Khê	89	Xã KDang
22	Xã Bình Phú	90	Xã Đăk Somei
23	Xã Bình Hiệp	91	Xã Mang Yang
24	Xã Bình An	92	Xã Lơ Pang
25	Xã Hoài Ân	93	Xã Kon Chiêng
26	Xã Ân Tường	94	Xã Hra
27	Xã Kim Sơn	95	Xã Ayun
28	Xã Vạn Đức	96	Xã la Grai
29	Xã Ân Hảo	97	Xã la Krăi
30	Xã Vân Canh	98	Xã la Hrung
31	Xã Canh Vinh	99	Xã Đức Cơ
32	Xã Canh Liên	100	Xã la Dok
33	Xã Vĩnh Thạnh	101	Xã la Krêl
34	Xã Vĩnh Thịnh	102	Xã Nhơn Châu
35	Xã Vĩnh Quang	103	Xã la Púch
36	Xã Vĩnh Sơn	104	Xã la Mơ
37	Xã An Hòa	105	Xã la Phổn
38	Xã An Lão	106	Xã la Nan
39	Xã An Vinh	107	Xã la Dom
40	Xã An Toàn	108	Xã la Chia
41	Xã Biển Hồ	109	Xã la O
42	Xã Gào	110	Xã Krong
43	Xã la Ly	111	Phường Quy Nhơ
44	Xã Chư Păh	112	Phường Quy Nhơ
45	Xã la Khươl	113	Phường Quy Nhơ
46	Xã la Phí	114	Phường Quy Nhơ
47	Xã Chư Prông	115	Phường Quy Nhơ
48	Xã Bàu Cạn	116	Phường Bình Định
49	Xã la Boòng	117	Phường An Nhơn
50	Xã la Lâu	118	Phường An Nhơn
51	Xã la Pia	119	Phường An Nhơn
52	Xã la Tôr	120	Phường An Nhơn
53	Xã Chư Sê	121	Phường Đống Đa
54	Xã Bờ Ngoong	122	Phường Hoài Nhơn
55	Xã la Ko	123	Phường Tam Quan
56	Xã Al Bá	124	Phường Hoài Nhơn
57	Xã Chư Pưh	125	Phường Hoài Nhơn
58	Xã la Le	126	Phường Hoài Nhơn
59	Xã la Hrú	127	Phường Hoài Nhơn
60	Xã Cửu An	128	Phường Pleiku
61	Xã Đăk Pơ	129	Phường Hội Phú
62	Xã Ya Hội	130	Phường Thống Nhất
63	Xã Kbang	131	Phường Diên Hồng
64	Xã Kông Bơ La	132	Phường An Phú
65	Xã Tơ Tung	133	Phường An Khê
66	Xã Sơn Lang	134	Phường An Bình
67	Xã Đăk Rong	135	Phường Ayun Pa
68	Xã Kông Chro		


CAMPHUCHIA
GIA LAI
KHÁNH HÒA
LÂM ĐỒNG
CHÚ GIẢI
Trụ sở cấp tỉnh
Trụ sở cấp xã
DANH SÁCH 102 ĐƠN VỊ HÀNH CHÍNH CẤP XÃ THUỘC TỈNH ĐẮK LẮK

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:**

Acacia spp	Acacia spp

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: All raw materials are harvesting from production forests.

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:** 0
Physical form of the feedstock: N/A

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

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

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 250000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 90000000.00 tonnes

Explanation:

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

HUNG NGUYET ANH COMPANY LIMITED conducts a Supply Base Evaluation (SBE) in accordance with SBP Standard 1 and SBP Standard 2, based on the SBP Regional Risk Assessment (RRA) for Vietnam v1.0 and RED Level A Risk Assessment for Vietnam Forest v.1.1.

The SBE covers all primary feedstock sourced from within Vietnam and evaluates sustainability, legality, forest protection, and social responsibility risks. While most indicators are classified as low risk, certain areas — such as legal harvesting verification, high conservation value (HCV) protection, and supply chain traceability etc — are identified as specified risks. The company mitigates these through supplier declarations, field inspections, legality verification, stakeholder consultation. etc

3.2 Conflicts with applicable national and sub-national legislation

Forest planting and exploitation in Gla Lai and Dak Lak always comply with all laws and regulations of the Vietnamese government and local authorities

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:	
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 smallhouse plantation.

Mitigation measure:

- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents.
- FSC CW/Controlled material
+ Land Use Right Certificate or equivalent
+ The management contract or other agreements with the owner shall indicate clear management rights.
+ Valid business registration documents shall exist if supplier is company.
+ Inspections of harvesting sites shall confirm that harvesting takes place within property limits (including felling, extraction, and log landings).
+ Stakeholder consultation.
+ Site verification

Monitoring and outcomes:

- Document review: All forest-planting households possess Land Use Right Certificates (LURCs), harvesting applications certified by the local government, or harvesting contracts signed with the commune/district.
- Field inspection: The company's procurement staff conduct unannounced inspections of selected forest-planting households before, during, and after harvesting. No cases of illegal logging have been detected; forest owners harvest strictly within the scope stipulated in their Land Use Right Certificates (including felling, harvesting, and timber clearing).
- Stakeholder consultation: The company has not detected any violations of current laws and regulations.
- Monitoring: We implement an internal monitoring system to ensure that mitigation measures are executed, and we utilize the latest version of the RRA (Regional Risk Assessment) for Vietnam as updates become available. Any material sourced from FMUs (Forest Management Units) where specified risks are not mitigated will be excluded.

Negligible risk

Country: Viet Nam

Area/sub-scope:

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:	
The supply of timber raw materials in Vietnam is mainly from production forests, of which the majority of production forests have been allocated to households for management. However, with a large number of small forest owners (>1 million), the issuance of land use right certificates has yet to be fully implemented, so this indicator is considered a definite risk for small forest owners.	
Mitigation measure:	
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials : + Document reviewing: Checking land use right certificates (LURCs), land title deeds, or equivalent documents + On-site inspection + Consultation with relevant parties	
Monitoring and outcomes:	
- Document reviewing: The forest owners has land use right certificates (LURCs), land title deeds, or equivalent documents. - Consultation with relevant parties: Through consultation, it was found that the issuance of land title deeds and land use right certificates has not been completed for the entire area of production forests in these two raw material zones. However, all households planting forests to supply raw materials to the company have land title deeds, land use right certificates, or applications for forest confirmation with confirmation from the commune. - Field inspection results: The company found no boundary or land disputes at the forest sites of the households surveyed and consulted with relevant parties. - Monitoring: We implement the internal monitoring system to ensure the mitigation measures implemented, use latest version of RRA for Viet Nam (if any updated). The material come from the FMUs that the specified risks are not mitigated will be excluded. Negligible risk	

Country: Viet Nam	
Area/sub-scope:	
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:	
The primary feedstock in Vietnam is mainly sourced from planted production forests. The main species used for forest plantations include Acacia, Eucalyptus and Rubber, which are in the list of major forestry species (Circular 22/2021/TT-BNNPTNT dated 29/09/2021) and not listed under CITES. Harvesting permits are required for state-owned forest owners but not for households and individuals, while forest product inventory is mandatory for all forest owners. In practice, state owned organizations fully comply with the requirements for approving harvesting plans and forest product inventory. Smallholders mainly sell standing trees to intermediaries or traders. Therefore, filling in the forest product inventory is delegated or assigned to intermediaries or traders. Intermediaries or traders are not allowed to fill in the forest product inventory, which does not comply with current laws (Circular 26/2022/TT-BNNPTNT and Circular 22/2023/TT-BNNPTNT). In addition, the implementation and control of forest inventory for private forest owners has yet to be fully implemented. Therefore, specific risks are identified for feedstock originating from small forest owners and private organizations related to the requirement of forest inventory.	
Mitigation measure:	
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Check CITES and EUTR lists + Consult with relevant parties + Inspect the site to determine if the species to be purchased, or the timber collection area, is on the CITES list to implement appropriate zoning and harvesting methods	
Monitoring and outcomes:	
- The company only purchases acacia timber from plantation owners. Acacia trees must be identified as not	

being on the CITES and EUTR lists.
- When harvesting, plantation owners must notify the local authorities (commune/district People's Committee) and prepare a timber inventory list for each truckload as required by Circular No. 26/2022/TT-BNNPTNT.
- The company conducts checks on land ownership certificates, land use right certificates, logging applications, and timber product lists from timber suppliers.
- Consultation with relevant parties: Local authorities and forest rangers regularly monitor and inspect the planting, harvesting, and transportation of timber at planted forest households. No violations of current laws and regulations have been recorded in the commune/district.
- Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded.

Negligible risk

Country: Viet Nam

Area/sub-scope:

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
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☐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:

Although Vietnam has adequate legal regulations and effective mechanisms for managing forest and wetland land use, from 2006 to 2014, the conversion of depleted natural forests into plantation forests took place on a large scale legally. There are still sporadic illegal forest conversions to date. The loss of mangrove forests and peatlands has also occurred significantly. Therefore, this indicator is assessed as a specified risk.

Mitigation measure:
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Check land title certificate, land use rights certificate, or equivalent documents + Consult with relevant parties
Monitoring and outcomes:
- Check land title certificate, land use rights certificate, or equivalent documents - Consult with relevant parties: The forest is assigned by the government to households for self-management and cultivation, is identified as production forest, not forest converted to other land use purposes, and the specific area is determined. No peatland, wetland in the supply base. - Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded. Negligible risk

Country: Viet Nam	
Area/sub-scope:	
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:	
Although Vietnam has regulations to limit the negative impacts of forestry production activities, implementing sustainable forest management plans is optional for all forest owners. The short forest planting rotation and the widespread burning of vegetation can negatively impact soil quality. Therefore, this indicator is assessed as a specified risk.	

Mitigation measure:
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Consultation with stakeholders + On-site inspection of logging operations + Interviews with forest owners
Monitoring and outcomes:
- On-site inspection of logging operations: + No landslides or soil erosion were detected. Logging operations consistently maintain environmental integrity, protecting the soil from degradation and preventing water source pollution. Post-harvest, workersclear the area and collect waste. Logging residues are gathered and transported to processing sites, while leaves and small branches are chipped and evenly distributed across the ground. + Smallholders are committed to avoiding harmful chemicals, opting instead for organic, phosphorus, and NPK fertilizers during the initial planting phase. Additionally, inspections of several planted forests revealed no traces of fuel or engine oil on the soil surface. - Consultation with stakeholders: Local authorities require forest-planting households to maintain strict site sanitation in harvesting areas to minimize impacts on plant, animal, and microbial ecosystems, thereby safe guarding soil and water resources. - Monitoring: We maintain an internal monitoring system to ensure mitigation measures are implemented, utilizing the latest version of the RRA for Vietnam. If residue management practices are found to degrade soil quality, cause erosion, or trigger landslides, materials from the affected FMUs will be excluded from the supply chain Negligible risk

Country: Viet Nam	
Area/sub-scope:	
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:	
Although Vietnam has a Forestry Law regulating permitted or prohibited forestry activities and regulations on sustainable forest management, there are no effective legal regulations specifically for the treatment of post-harvest residues and the situation of uncontrolled burning of vegetation after harvesting is still ordinary, so this index is assessed as a definite risk.	
Mitigation measure:	
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Consult with stakeholders + Site verification	
Monitoring and outcomes:	
- The company conducts inspections of planted forests. - Consultations with stakeholders: The forest area owned by households is small scale. The forest owners do not burn the slashes or controlled burning applied as the government regulations. To date, no negative impacts on the soil ecosystem have been recorded in the area. - Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded Negligible risk	

Country: Viet Nam	
Area/sub-scope:	
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:	
Vietnam has complete regulations to protect water resources in general and the forestry sector. In general, forestry activities have little impact on water resources. However, afforestation encroaching into protected areas along stream buffer zone is still quite common in forests managed by smallholders. Therefore, this indicator is considered a specified risk for smallholder	
Mitigation measure:	
- FSC 100%:FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Stakeholders consultation + Site checking	
Monitoring and outcomes:	
- Inspect the planted forests on-site and Consult with relevant parties: The planted forest households in the locality are located far from the protection forest, there is no encroachment on the conservation area along the stream buffer zone, there are no large rivers or groundwater sources, only some areas have small streams. When harvesting, ensure that waste or large branches generated from harvesting do not clog the water source. - Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded. Negligible risk	

Country: Viet Nam	
Area/sub-scope:	
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:	
Forest fire management has completed legal regulations and implementation mechanisms, but smallholders do not fully implement these regulations due to limitations in awareness, knowledge and techniques. Regarding pest management, although there are regulations and technical procedures, all forest owners yet to have not effectively implemented them.	
Mitigation measure:	
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Consultation with stakeholders + On-site inspection of logging sites + Interviews with forest owners + On-site inspection of planted forests	
Monitoring and outcomes:	
- Interviews with forest owners and Consultation with stakeholders - Forest owners committed to implementing fire prevention and control measures: + Before burning, they must notify the village head, hamlet head, or forest fire prevention and control team. During burning, they must assign guards and have sufficient equipment to extinguish fires if they spread into the forest; after burning, they must extinguish all embers. + Inspect and clean up the forest; collect flammable materials under the forest canopy, and adjust and supplement fire warning signs and fire prohibition signs. + Prepare firefighting equipment (hoes, shovels, fire extinguishers, and hoses) + Limit burning undergrowth after logging. If burning occurs, collect and burn in small patches. + Report fires to the commune/district People's Committee and local forest rangers promptly for firefighting. - Local authorities regularly monitor and implement forest fire prevention and control measures: + Conduct awareness campaigns and training to improve people's understanding of fire prevention and control. + Forecast forest fire risks according to season. + Inspect and control people entering and leaving the forest, and manage the use of fire in the forest. + Have a fire prevention and firefighting force that is trained and professionally qualified in forest fire prevention and control, and organize a permanent, ready force to meet on-site firefighting requirements. + Establish a forest fire safety inspection team to inspect regularly and unexpectedly. + Forest fire prevention and control is an important task and is given attention by all levels of government from the central to local levels. Forest fire prevention measures are always fully and strictly implemented by local authorities and forest-planting households. No forest fires have been recorded in the localities in the past two years. - Regarding the issue of pests and diseases, interviews with smallholders, local authorities, and regional	

forest rangers confirmed that no outbreaks have been recorded in the local acacia and eucalyptus plantations.
- Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded.

Negligible risk

Country: Viet Nam	
Area/sub-scope:	
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:	
Vietnamese law has policies and regulations on vocational training and education for small and medium-sized enterprises in all production sectors. Training facilities in the forestry sector are provided for university-level workers and workers nationwide. However, training and technical and occupational safety guidance for enterprise workers has yet to be fully implemented. For small forest owners, production activities are mainly based on practical experience without training. Therefore, this indicator is assessed as a specified risk.	
Mitigation measure:	
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Consultation with stakeholders + On-site inspection of logging operations + Interviews with forest owners and logging workers	

Monitoring and outcomes:
- On-site inspection of planted forests - Interviews with forest owners and Consultation with stakeholders: - Regarding personal protective equipment: + Interviews with forest owners confirmed that they had provided sufficient personal protective equipment (helmets, gloves, shoes) to workers before logging and required their use throughout the logging process. In addition, some forest owners also prepared simple first-aid kits for logging workers. + Interviews with representatives of the worker groups: they confirmed that they received and used all necessary personal protective equipment throughout the logging process. + The company conducted surprise inspections of the logging areas. No cases of workers not using personal protective equipment were detected. - Regarding occupational safety instructions: + Forest owners and team leaders independently instructed their workers on safety requirements during logging. In addition, company representatives conducting site surveys also disseminated safety requirements to forest owners and workers. Throughout the logging process, staff conducted surprise inspections in several forest areas to ensure these regulations were followed. To date, no serious work accidents have been recorded. + Interviews with forest owners confirmed that they closely monitored the logging process to ensure the safety of the workers and to promptly handle any adverse situations. + Interview with local authorities: Before logging, local authorities require forest owners to implement safety measures and provide personal protective equipment for loggers. In addition, forest rangers conduct several inspections to ensure compliance. In the last 2-3 years, there have been no serious work accidents in the area. - Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded. Negligible risk

Country: Viet Nam	
Area/sub-scope:	
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:

Vietnam has specific legal regulations on implementing protective measures that must be applied to protect the health and safety of workers. Statistics from the Ministry of Labor, War Invalids and Social Affairs also show that the number of occupational accidents in the forestry industry has been insignificant in the last three years. However, There has been no comprehensive assessment of the implementation of occupational safety and hygiene regulations in forestry, so this indicator is assessed as a specified risk for all subscopes.

Mitigation measure:

- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents.
- FSC CW/Controlled materials:
+ Consultation with stakeholders
+ On-site inspection of logging operations
+ Interviews with forest owners and logging workers

Monitoring and outcomes:

- On-site inspection of planted forests
- Interviews with forest owners and Consultation with stakeholders:
+ Forest owners confirmed that personal protective equipment was provided before logging, and logging workers also confirmed that they received it in full. In addition, the company provided guidance on safety regulations and logging procedures to forest owners and logging workers.
+ Interviewing local authorities: Before logging, forest owners report the use of labor to the local commune-level authorities and commit to compliance. Local authorities disseminate information and guide people on safe logging practices through loudspeakers and community meetings. In addition, local forest rangers conduct surprise inspections to ensure that regulations and procedures are implemented correctly and fully.
- Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded.

Negligible risk

Country: Viet Nam

Area/sub-scope:

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:	
Regarding traditional customary ownership, the State always has a preferential policy for local communities and ethnic minorities in granting forest land use rights. The legal use rights according to traditional customs of local communities are also protected by the provisions of the Forestry Law and Circular 28/2018/TT BNNPTNT, Circular 13/2023/TT-BNNPTNT on sustainable forest management. Still, the identification of forests with significance in customs, practices and beliefs has only been well implemented by forest owners who are state organizations. For forest owners who are private organizations or small forest owners, the identification of forests with significance in customs, practices, and beliefs has yet to be fully implemented or has only stopped at the identification stage without solutions to ensure respect for traditional use rights. Thus, this indicator is assessed as low risk for state organizations and specified risk for private organizations and small forest owners.	
Mitigation measure:	
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents - FSC CW/Controlled materials + Consult with stakeholders + Interview with local people	
Monitoring and outcomes:	
- Characteristics of the raw material area + In Gia Lai: the ethnic minority population in these communes is mainly Cham and Ba Na, accounting for a small percentage (less than 5%), living interspersed with the Kinh people. They are mainly concentrated in mountainous communes such as Hoi Son commune (formerly Cat Son and Cat Lam communes, Phu Cat district) and Phu My Tay commune (formerly My Trinh commune, Phu My district). + In Dak Lak: there are over 715,000 ethnic minority people living in the province (out of a total of 49 ethnic groups). Accounting for approximately 25.38% of the province's total population. The Ede is the largest indigenous ethnic minority group with nearly 300,000 people. They have a long-standing residency and are concentrated mainly in Buon Ma Thuot City and the districts of Krong Pac, Krong Buk, Ea Sup, M'Drak, among others. This group is followed by other ethnic minorities such as the M'nong and Gia Rai, as well as migrant ethnic groups from the North, including the Tay, Nung, Mong, and Dao. - On-site inspection of planted forests - Interviewing forest owners	

- Consulting with local authorities and stakeholders:
+ Vice Chairmen of the communes: Van Canh, Canh Vinh, Canh Lien and Tuy Phuoc Tay communes, Gia Lai province and Dong Xuan, Phu Mo, Tay Son, Xuan Lanh commune, Dak Lak province.
+ Units under the Department of Agriculture and Environment of Gia Lai province: Forestry Department; Land Management Department; Environmental Protection Department; Forest Management Boards protecting the communes of Van Canh, Canh Vinh, Canh Lien and Tuy Phuoc Tay.
+ Units under the Department of Agriculture and Environment of Dak Lak province: Environmental Protection Sub-Department, Forestry Sub-Department.
+ Department of Ethnic Minorities and Religion of Gia Lai province and the Ethnic Affairs Department of the People's Committee of Dak Lak province.
- Through consultation with stakeholders and consultation with local people, the process of planting and harvesting forests does not affect the beliefs and living environment of ethnic communities in the region. The mountains and religious beliefs of the ethnic groups are preserved.
- Some households engaged in forest planting, supplying raw materials to the company, are ethnic minorities, and they confirm that planting and harvesting acacia and eucalyptus trees helps improve their economic lives and create jobs for local ethnic minorities. The commune supports the contract farming and facilitates planting and harvesting under the supervision of local forest rangers.
- Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded.

Negligible risk

Country: Viet Nam	
Area/sub-scope:	
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:
Although Vietnam has regulations related to the mechanism for resolving complaints and disputes over forest ownership and use rights, implementing those regulations and mechanisms is still inadequate and ineffective, so this indicator is considered a specified risk for all sub-scope groups.
Mitigation measure:
- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents. - FSC CW/Controlled materials: + Consultation with relevant parties + Company complaint procedure
Monitoring and outcomes:
- Consultation with relevant parties: Local authorities confirm that for planted forest households, the locality has allocated land to people for planting and harvesting under the supervision of the local People's Committee and forest protection agency. The issuance of land use right certificates has not been fully implemented; however, the commune has signed confirmations for applications for harvesting from households that have not yet been issued land use right certificates. The commune/district has established a mechanism for resolving complaints and disputes, but has not yet received any complaints related to disputes over planted forest area. - Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded. Negligible risk

Country: Viet Nam	
Area/sub-scope:	
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:

Community and stakeholder consultations on forestry plans and planning have been carried out at the national level. However, at the implementation level, community and stakeholder consultations on forest management plans and exploitation plans of forest owners have only been thoughtfully implemented by forest owners who are state organizations. Forest owners who are private organizations and small forest owners often do not fully consult with the community when implementing sustainable forest management plans and do not notify the exploitation plan and forest product inventory to the Forest Protection Department. Therefore, this indicator is considered a defined risk for forest owners who are private organizations and small forest owners.

Mitigation measure:

- FSC 100%: FSC FM valid certificate and FSC 100% claim on purchasing documents.
- FSC CW/Controlled materials: Consultation with stakeholders

Monitoring and outcomes:

- Consultation with stakeholders
+The policy of protecting and developing forests, linked with poverty alleviation and improving the lives of ethnic minorities, is a top priority and is always given attention by the Party, the State, and local authorities.
+ Regarding forestry planning, local authorities develop specific planning roadmaps suitable to local conditions based on the general planning of the Ministry of Agriculture and Rural Development and the General Department of Forestry.
+ During the roadmap development process, the authorities solicit public opinion through meetings. - In addition, local authorities encourage and allocate land to ethnic minority communities to participate in reforestation, aiming to improve their economic lives and raise awareness of forest protection.
+ The company purchases timber from several ethnic minority households: they confirm that planting and harvesting timber provides a stable source of income and helps improve their living standards. There are no disputes between Kinh (Vietnamese) and ethnic minority households involved in reforestation.
- Monitoring: We implement the internal monitoring system to ensure the mitigation measures are implemented, use latest version of RRA for Viet Nam (if any updated). The material that comes from the FMUs that the specified risks are not mitigated will be excluded.

Negligible risk

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 10 Jan 2026

Biomass Producer's stakeholder engagement end date: 20 Mar 2026

Total number of stakeholders contacted: 42

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

- Type of stakeholders: NGOs (Environmental, social), Universities, Local/regional authorities, individuals.
- Methods of communication: email and in persion

4.2 Response to stakeholder comments

Stakeholder description: Stakeholders

Stakeholder comment: - All forest planting households comply with current laws and regulations - All forest planting households have red books, land use right certificates, and exploitation applications confirmed by local authorities. There is no encroachment on natural forests or protective forests. There are no disputes between forest planting households - Labor rights are guaranteed, no violation of current Labor Law. There is a labor safety regime for workers exploiting forest plantation households. - The production forest planting area does not have cultural values that need to be preserved, there are no rare animals and plants - The process of planting and exploiting forests does not affect the lives and beliefs of local people and ethnic minorities - The exploitation process does not affect the ecosystem of the area, does not pollute the soil and water environment, does not cause landslides, soil erosion, and ensures forest fire prevention and fighting. Although the burning of vegetation still exists in some forest plantation households, forest owners only carry out local burning in small patches, ensuring that it does not harm the soil and water ecosystems.

Response to the stakeholder: The company used the inputs of stakeholders as mitigation measures for specified risk indicators.

5 Report updates and approval

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

Summary of changes: N/A

Name	TRAN LAM HUY
Title	Management representative
Date of report approval	27 Feb 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Viet Nam
Area	Gia Lai and Dak Lak
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	- The company only purchases acacia wood from smallholders that have planted forests. The acacia trees have been identified as not being on the CITES and EUTR lists. - The company checks the land use rights certificates, logging applications, and timber product lists of the suppliers. All forest-planting households have land use rights certificates or logging applications certified by the local authorities. - Field inspection: Company purchasing staff conducted surprise inspections of several forest plantation households before, during, and after harvesting. - The company did not detect any boundary disputes or illegal harvesting; the forest plantation owners harvested within the scope stipulated in their land use right certificates (including felling, harvesting, and clearing of timber). - Consultation with local authorities and relevant parties + Vice Chairmen of the People's Committees of Van Canh, Canh Vinh, Canh Lien, and Tuy Phuoc Tay communes (Gia Lai province), Dong Xuan, Phu Mo, Tay Son, and Xuan Lanh communes (Dak Lak province). + Departments under the Gia Lai Provincial Department of Agriculture and Environment: Forest Protection Sub-department, Land Management Sub-department, Environmental Protection Sub-department, Van Canh Protective Forest Management Board + Dak Lak Provincial Department of Agriculture and Environment: Forest Protection Sub-department, Environmental Protection Sub-department school. - Local authorities and forest rangers regularly monitor and inspect the planting, harvesting, and transportation of timber at planted forest households. No violations of current laws and regulations have been recorded in the commune/district. - The material that comes from the FMUs that are not complying with EU RED will be excluded.

(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_v1.1 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_v1.1 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	- Consultations with stakeholders: No negative feedback was received from stakeholders regarding the negative impact of mineral exploitation activities on soil quality and biodiversity in these raw material areas. - Implement measures to maintain soil quality and biodiversity, in order to minimize negative impacts: + Rational land management: Applying farming techniques such as crop rotation and minimizing plowing helps protect soil structure and prevent erosion. + Using less toxic fertilizers and pesticides: Limiting the use of harmful chemicals, instead using biological and organic methods to protect crops without harming other species in the ecosystem. + Households use phosphorus fertilizer, organic fertilizer, and NPK fertilizer for acacia and eucalyptus trees, and do not use chemicals or pesticides. + Selective harvesting: Harvesting only mature trees, avoiding excessive

	destruction of the natural ecosystem and creating conditions for the regeneration of trees and animals, without destroying important ecological forests. The company only purchases acacia wood from forests that are 5 years old or older. After felling, these forests will be replanted by the forest owners for a new crop. + Post-harvest soil restoration and protection: After each harvest, apply measures such as organic fertilization, cover cropping, or soil regeneration techniques to protect soil structure, keep the soil healthy and nutrient-rich, sustain plant and animal life, and minimize soil erosion. - After harvesting, waste is collected and transported to a waste treatment facility. Organic waste (branches, grass, plants, etc.) is chiping into small pieces and spread evenly on the ground. + Planned and sustainable exploitation: Avoid over-exploitation or exploitation in vulnerable areas. Currently, planted forests are located far from natural and protected forests, in areas without rare flora and fauna or vulnerable habitats. Forests must be at least 5 years old before harvesting, and new seedlings will be planted after harvesting. + Biodiversity management: Ensuring the protection of flora and fauna in the harvesting area. This may include maintaining buffer zones, creating ecological corridors, or restoring affected ecological areas. - A policy of integrated harvesting and environmental protection is implemented by local authorities for forest-planting households. This ensures that the harvesting process does not pollute the soil and water environment and protects the flora and fauna ecosystem in the planted forest area. + Local authorities require forest-planting households to maintain hygiene in the harvesting area, avoiding impact on the ecosystem of animals, plants, and microorganisms, and protecting the soil and water environment. Regularly educate and encourage households to avoid burning the topsoil, which causes landslides, erosion, environmental pollution, and easily leads to forest fires. Local authorities confirm that some households still collect and burn mining waste because the cost of hiring sanitation workers is quite high and time-consuming. However, very few households do this. - On-site inspection: During the inspection of the forests, the assessment team found: + No landslides or soil erosion were detected. + The mining process always ensures environmental hygiene, does not affect the soil environment, and does not pollute water sources. + After mining, workers clean the area and collect waste. Mining waste is collected and transported to a processing site, and any remaining organic matter (leaves, small branches, etc.) is chopped and evenly distributed. + Tree stumps are cut close to the base, leaving the stump intact, avoiding digging/disturbing the roots. The material that comes from the FMUs that are not complying with EU RED will be excluded.

(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_v1.1 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_v1.1 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_v1.1 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_v1.1 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_v1.1 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_v1.1 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	Consultations with stakeholders: - In Vietnam, peatland is mainly distributed in the Mekong Delta, especially in the U Minh forest area, in Ca Mau and Kien Giang provinces. - The topography in Gia Lai province (formerly Binh Dinh) and Dak Lak province (formerly Phu Yen) is mainly hilly and mountainous, with narrow coastal plains and a seasonal rainy climate with rapid drainage, so there are not enough conditions for the formation of typical peatland. - The company's raw material areas are concentrated in high mountainous regions, so no presence of this type of soil. The material that comes from the FMUs that are not complying with EU RED will be excluded
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Austria by Federal Office for Forests Bundesamt für Wald
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-RED-AS-VN-FOR_v1.1 REDIII Level A for Vietnam FOR
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

N/A

Feedstock inspection and classification upon receipt

N/A

Supplier audit for processing residues and post-consumer feedstock

N/A

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).