Supply Base Report:

BIOFORGA
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:	BIOFORGA
Producer address:	Estrada a Cumieira Arriba, 7, 36760 O Rosal, Pontevedra, Spain
SBP Certificate Code:	SBP-10-89
Geographic position:	41.927235, -8.847142
Primary contact:	Juan Manuel Pérez Rodríguez, +34 676 718 817, bioforga@gmail.com
Company website:	http://www.bioforga.com
Date report finalised:	01 May 2026
SBR reporting period from:	01 Apr 2025
SBR reporting period to:	31 Mar 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	15 Jun 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 EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Spain (Galicia and Andalusia)
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

Bioforga was founded in 2009 with the aim of providing comprehensive solutions in the biomass sector, through the energy valorisation of wood and forestry waste. Biomass is a renewable and native energy source, deriving important economic, environmental and social advantages from its use. Bioforga currently occupies a leading position in this sector, thanks both to the large amount of machinery available and to the team of people that make up the company. Its activity is mainly focused on the service of chipping large volumes of wood without geographical limitation. It also carries out the recovery and supply of wood chips in Galicia. Bioforga offers personalised wood chipping and biomass supply services with extensive experience and state-of-the-art machinery adapted to the needs of the market to guarantee a constant and quality supply: - Professional chipping: wood chipping services for large volumes of wood, with no geographical limits, - Biomass supply: high quality wood chips for thermal and electrical applications, - Energy recovery: we contribute to a more sustainable future by harnessing natural resources

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

Number of employees: *25*

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

Number of direct feedstock suppliers: *50*

Approximate number of feedstock sub-suppliers: *0*

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

Bioforga has implemented PEFC CoC and SURE systems. Valid procedures, also for SBP, and other records exist. Due to the characteristics of the work performed by Bioforga the supply chain is very short with 1 auctioneer who performs the work and sells/grants the biomass to Bioforga.
In Galicia, where Bioforga develops a large part of its work, the vast majority of the forest auctioneers have some kind of Chain of Custody Forest certification.
Afterwards, the wood chips are transported to the port to be loaded onto the ships and sent to the customers.
The chips delivered to clients are produced under SBP feedstock compliance and verification standards, by Bioforga.

2.2 Detailed description of the Supply Base

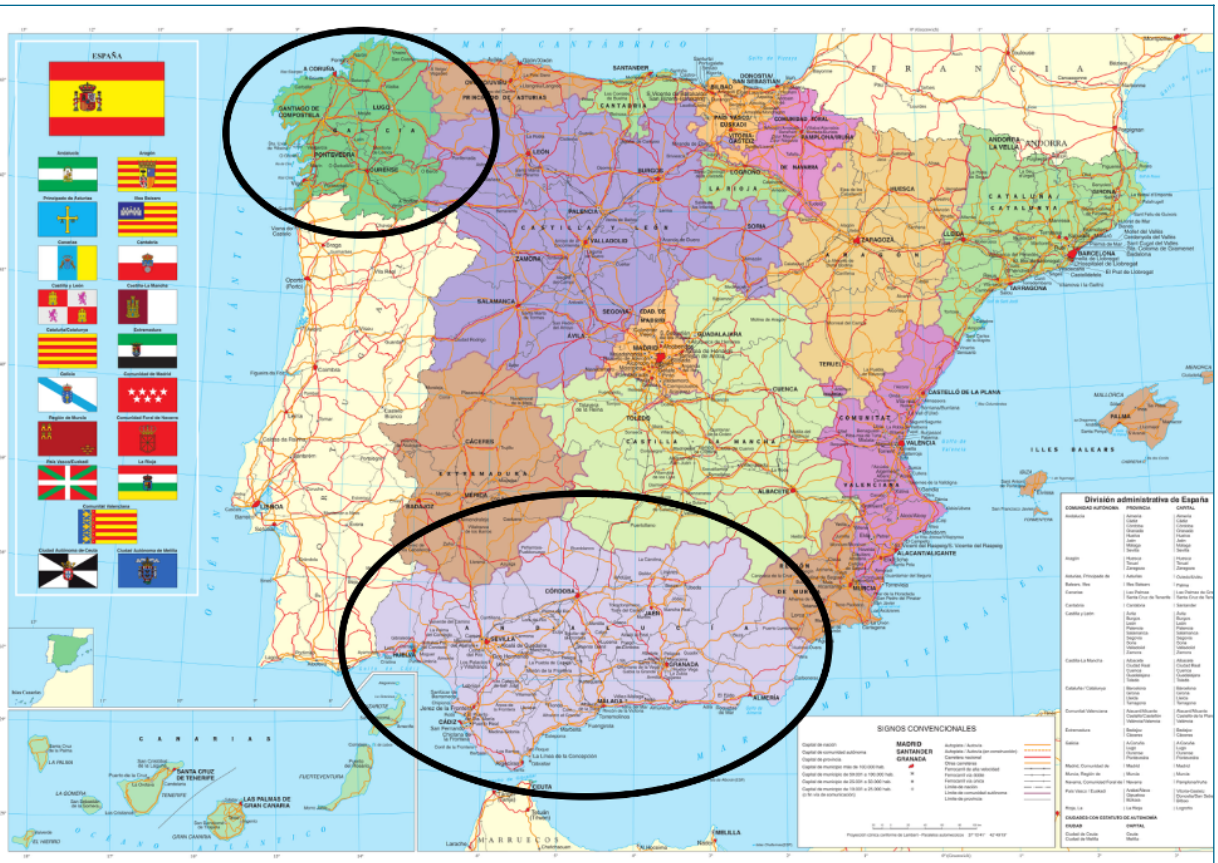
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

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	Spain
Area/Region	Galicia and Andalusia
Exclusions	None
Feedstock types	Primary feedstock

Feedstock Product Groups	Forest feedstock (1A)
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 – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
Required as the Organisation intends to sell SBP compliant wood chips generated by its own forestry activity in the abovementioned Autonomous Communities.	
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):	4.5000
Map(s) of the Supply Base area:	



Atlas Nacional de España (ANE). *Mapa político de España* (CC BY 4.0 ign.es, participantes y fuentes de datos)

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
Populus spp	Poplars
Quercus robur	Oak
Quercus suber	Cork Oak
Quercus ilex	Holm oak
Quercus spp	Oaks
Eucalyptus globulus	Eucalyptus
Eucalyptus nitens	Eucalyptus
Eucalyptus spp	Eucalyptus
Pinus radiata	Monterrey pine
Pinus nigra	Black pine
Pinus pinaster	Country pine
Pinus pinea	Stone pine
Pinus sylvestris	Silver pine
Castanea sativa	Chestnut
Fraxinus spp	Ash
Tamarix spp	Taraje

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** Yes - Minority

Explanation: These situations do occur, especially in Pinus species due to pest attack.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 77.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 23.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 10.00

h. **Indicate how you determine the proportion of saw log:** Specification used by the sawmill closest to where the wood was grown.

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 5.00

j. **Select forest type(s) where the primary feedstock was sourced from:** Mix of The Above

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:** 100 %

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 100000.00 tonnes

Explanation: Bioforga intends to procure 100% of its biomass as REDIII-compliant sustainable feedstock

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

De los 42 indicadores del anexo 1 del análisis de riesgo se ha desginado bajo riesgo en 34 y riesgo especificado en los 8 indicados a continuación / Out of the 42 indicators in Annex 1 of the risk analysis, 34 have been identified as low risk and the following 8 have been identified as specified risk:

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

Basado en la evidencia de los informes del Artículo 17 de la Directiva 92/43/CEE de hábitats (Sexenio 2013 - 2018) presentado por España ante la Comisión Europea indica que, tanto a nivel de especies como de hábitat, en el medio terrestre ha habido una regresión en el estatus de conservación se designa riesgo especificado. / Based on evidence from the Article 17 reports of the Habitats Directive 92/43/EEC (six-year period 2013 - 2018) submitted by Spain to the European Commission indicating that, at both species and habitat level, in the terrestrial environment there has been a regression in conservation status, the risk associated with this indicator is designated as specified.

2.2.3 Soil quality in the Supply Base shall be maintained or enhanced

Basado en las evidencias de pérdida de suelo en España y en la tipología de trabajos forestales dentro del alcance de la certificación SBP de Bioforga, se designa el riesgo como bajo salvo en las cortas a hecho de eucaliptales en Andalucía en zonas con pendiente superior al 30%, donde se designa como especificado. / Based on the evidence of soil loss in Spain and the typology of forestry works within the scope of Bioforga's SBP certification, the risk is designated as low except for clear-cutting of eucalyptus plantations in Andalusia in areas with a slope of more than 30%, where it is designated as specified.

2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.

Basado en las evidencias descritas se designa el riesgo como bajo salvo en las cortas a hecho de eucaliptales en grandes superficies, más de 50 has continuas, y las cortas a hecho en Andalucía de eucaliptales en zonas con más del 30% de pendiente, donde se designa como especificado. / Based on the evidence described, the risk is designated as low except for clear cuts of eucalyptus trees on large areas, more than 50 ha continuous, and clear cuts in Andalusia of eucalyptus trees on areas with more than 30% slope, where it is designated as specified.

2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.

Basado en las evidencias descritas se designa el riesgo como especificado en el uso de Glifosato para el control de rebrote de especies invasoras o del regenerado de las que se quiere eliminar. / Based on the evidence described, the risk is designated as specified on the use of glyphosate for the control of regrowth of invasive species or regeneration of those species to be eliminated.

2.2.11 The impacts of natural processes such as fires, pests and diseases shall be managed.

Basado en las evidencias descritas se clasifica el riesgo relativo a este indicador como:
1. bajo para la gestión de plagas y enfermedades
2. bajo para la gestión de incendios forestales en montes públicos
3. especificado para la gestión de incendios forestales en montes privados.

Based on the evidence described, the risk related to this indicator is classified as follows:
1. low for pest and disease management
2. low for forest fire management in public forests
3. specified for forest fire management in private forests.

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).

Basado en la falta de prohibición específica a nivel legislativo que impida trabajos forestales o suministro de biomasa proveniente de este tipo de zonas con HCS y HCV, se clasifica el riesgo relativo a este indicador como especificado. / Based on the lack of specific prohibition at legislative level preventing forest works or biomass supply from such areas with high carbon stocks and HCV, the risk related to this indicator is classified as specified.

3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.

Basado en la falta de verificadores o datos que permitan desarrollar el análisis a nivel general, se clasifica el riesgo relativo a este indicador como especificado. / Based on the lack of verifiers or data to develop the analysis at a general level, the risk related to this indicator is classified as specified.

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.

Basado en las evidencias disponibles y las estadísticas de accidentes laborales en el ámbito forestal, se designa riesgo bajo en los trabajos de mejora/aprovechamiento forestal en montes públicos y riesgo especificado en los trabajos de mejora/aprovechamiento forestal realizados en montes privados. / Based on available evidence and forestry occupational accident statistics, low risk is designated for forest improvement/harvesting work on public forests and specified risk for forest improvement/harvesting work on private forests.

3.2 Conflicts with applicable national and sub-national legislation

Not identified

3.3 Risk Management Measures

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

Country: Spain	
Area/sub-scope: Galicia and Andalusia	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Basado en la evidencia de los informes del Artículo 17 de la Directiva 92/43/CEE de hábitats (Sexenio 2013 - 2018) presentado por España ante la Comisión Europea indica que, tanto a nivel de especies como de hábitat, en el medio terrestre ha habido una regresión en el estatus de conservación se designa riesgo especificado. / Based on evidence from the Article 17 reports of the Habitats Directive 92/43/EEC (six-year period 2013 - 2018) submitted by Spain to the European Commission indicating that, at both species and habitat level, in the terrestrial environment there has been a regression in conservation status, the risk associated with this indicator is designated as specified.	
Mitigation measure:	
En el caso de materiales provenientes de zonas donde se identifiquen altos valores de conservación, tanto a nivel de especies como de hábitat, ligados a la Red Natura 2000, se acepta material con Plan de Gestión Aprobado y que se haya verificado, vía consultas a personal de la administración pública relacionado con la	

conservación, que la actividad forestal desarrollada para la obtención del material, que incluye los condicionantes que pueda establecer la autoridad competente en sus permisos, no pone en riesgo o afecta negativamente el Alto Valor de Conservación. Bioforga registrará los contactos realizados de cara a justificar la medida de mitigación y seguirá cualquier condicionante/medida explicitada en los contactos realizados.
Al respecto se considera que, si bien existe el informe del artículo 17 que justifica el riesgo especificado, también se constata que las comunidades autónomas, como autoridades competentes, disponen de información (visores públicos o restringidos con información precisa) y medios adecuados (agentes medioambiente y departamentos de conservación) para servir de medida de mitigación a la hora de trabajar en las zonas referidas.
In the case of material coming from areas where high conservation values are identified, both at species and habitat level, linked to the Natura 2000 Network, material with an Approved Management Plan is accepted and that it has been verified, through consultations with public administration personnel related to conservation, that the forestry activity carried out to obtain the material, which includes the conditions that the competent authority may establish in its permits, does not put at risk or negatively affect the High Conservation Value. Bioforga will record the contacts made in order to justify the mitigation measure and will follow any conditions/measures specified in the contacts made.
In this respect, it is considered that, although there is an article 17 report that justifies the specified risk, it is also noted that the Autonomous Communities, as competent authorities, have information (public or restricted viewers with precise information) and adequate means (environmental agents and conservation departments) to serve as a mitigation measure when working in the aforementioned areas.

Monitoring and outcomes:

The presence of Natura 2000 sites has been verified in the supply areas for the period (Galicia) using SIGPAC and the Xunta de Galicia's Land Use Viewer; where a Natura 2000 site is identified, the presence of High Conservation Value (HCV) attributes is assessed.
No HCV value or Natura 2000 sites have been identified in any of the supply forests for the period.

Country: Spain

Area/sub-scope: Galicia and Andalusia

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:	
Basado en las evidencias de pérdida de suelo en España y en la tipología de trabajos forestales dentro del alcance de la certificación SBP de Bioforga, se designa el riesgo como bajo salvo en las cortas a hecho de eucaliptales en Andalucía en zonas con pendiente superior al 30%, donde se designa como especificado. / Based on the evidence of soil loss in Spain and the typology of forestry works within the scope of Bioforga's SBP certification, the risk is designated as low except for clear-cutting of eucalyptus plantations in Andalusia in areas with a slope of more than 30%, where it is designated as specified.	
Mitigation measure:	
En el caso de materiales procedentes de esta situación (tala rasa de eucaliptos en Andalucía en montes privados con pendientes superiores al 30%) se acepta material que: · Cuente con un Plan de Gestión Aprobado. · Se pueda comprobar que la licencia de corta de la Junta de Andalucía limita los trabajos para evitar riesgos para la calidad y estructura del suelo. En concreto, una de las medidas que se suelen establecer en zonas de pendiente es la imposibilidad de retirar tocones para asegurar el agarre al suelo. En otras situaciones, el material será excluido de la Base de Suministro del SBP. In the case of material coming from this situation (clear cuts of eucalyptus in Andalusia in private forests with slopes of more than 30%) material is accepted that: · It has an Approved Management Plan. · It can be verified that the felling licence of the Junta de Andalucía limits the work to avoid risks to the quality and structure of the soil. In particular, one of the measures that are usually established in sloping areas is the impossibility of removing stumps to ensure the grip on the ground. In other situations, the material will be excluded from the SBP Supply Base.	
Monitoring and outcomes:	
No SBP material originating from Andalusia	

Country: Spain	
Area/sub-scope: Galicia and Andalusia	
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:	
Basado en las evidencias descritas se designa el riesgo como bajo salvo en las cortas a hecho de eucaliptales en grandes superficies, más de 50 has continuas, y las cortas a hecho en Andalucía de eucaliptales en zonas con más del 30% de pendiente, donde se designa como especificado. / Based on the evidence described, the risk is designated as low except for clear cuts of eucalyptus trees on large areas, more than 50 ha continuous, and clear cuts in Andalusia of eucalyptus trees on areas with more than 30% slope, where it is designated as specified.	
Mitigation measure:	
En el caso de materiales procedentes de estas situaciones (cortas a hecho de eucalipto de más de 50 hectáreas continuas y cortas a hecho de eucalipto en Andalucía en montes privados con pendientes superiores al 30%) se acepta material que: · Cuente con un Plan de Gestión Aprobado. · Se pueda comprobar que la licencia de corta limita los trabajos para evitar impactos negativos sobre el agua, ya sean directos sobre los cauces, contaminación, o indirectos por erosión u otros efectos. En otras situaciones, el material será excluido de la Base de Suministro del SBP. In the case of material from these situations (clear cuts of eucalyptus of more than 50 continuous hectares and felling of eucalyptus in Andalusia in private forests with slopes of more than 30%), material is accepted that: · Has an Approved Management Plan. · It can be verified that the felling licence limits the works to avoid negative impacts on water, whether direct impacts on watercourses, pollution, or indirect impacts due to erosion or other effects. In other situations, the material will be excluded from the SBP Supply Base.	
Monitoring and outcomes:	
No SBP material originating from Andalusia. In Galicia, timber has been sourced from an extraordinary felling operation following a forest fire, authorised by the relevant authorities in a forest holding PEFC FM certification and an approved management plan. The felling involved burnt timber from a contiguous area of 170 hectares, followed by replanting (verified on Google Maps).	

Country: Spain	
Area/sub-scope: Galicia and Andalusia	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.	
Description of the specific risk:	
Basado en las evidencias descritas se designa el riesgo como especificado en el uso de Glifosato para el control de rebrote de especies invasoras o del regenerado de las que se quiere eliminar. / Based on the evidence described, the risk is designated as specified on the use of glyphosate for the control of regrowth of invasive species or regeneration of those species to be eliminated.	
Mitigation measure:	
En el caso de materiales procedentes de montes donde se use Glifosatos para eliminación de rebrote/regenerado no deseado se acepta material en el que: · El uso realizado sea puntual, con pincel o aplicador. · Existe un documento que permite evaluar el riesgo social y ambiental asociado al uso del químico, tipo ERAS/ESRA del FSC, como mejores prácticas de gestión. En otras situaciones, el material será excluido de la Base de Suministro del SBP. In the case of materials coming from forests where glyphosate is used for the control of regrowth/regeneration, material is accepted that: · The use made is punctual, with a brush or applicator. · There is a document to assess the social and environmental risk associated with the use of the chemical, such as FSC's ERAS/ESRA, as best management practices. In other situations, the material will be excluded from the SBP Supply Base.	
Monitoring and outcomes:	
No such situation has been reported in the supply areas during the period. Forests with PEFC certification for forest management and with a valid management plan.	

Country: Spain	
Area/sub-scope: Galicia and Andalusia	
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:	
Basado en lo anterior se clasifica el riesgo relativo a este indicador como: 1. bajo para la gestión de plagas y enfermedades 2. bajo para la gestión de incendios forestales en montes públicos 3. especificado para la gestión de incendios forestales en montes privados. Based on the evidence described, the risk related to this indicator is classified as follows: 1. low for pest and disease management 2. low for forest fire management in public forests specified for forest fire management in private forests.	
Mitigation measure:	
Hay que tener en cuenta que una parte de los trabajos amparados por el certificado de Bioforga son tratamientos selvícolas de mejora de las masas que tienen, normalmente, un impacto positivo respecto a la prevención de incendios forestales ya que reducen la densidad y continuidad en las masas forestales. Con el fin de mitigar el riesgo definido en la gestión de incendios forestales en montes privados, se establece el siguiente árbol de decisiones a corroborar antes de introducir el material en la Base de Suministro de Bioforga: 1. Documentación Técnica exigida por la Administración en materia de defensa contra Incendios Forestales, ¿cumple la propiedad con sus obligaciones establecidas por la legislación, de cada una de las Comunidades Autónomas, en materia de prevención y defensa contra incendios forestales (Distancias, Plan de Prevención, Proyecto de Ordenación/Plan de Gestión aprobado...)? 2. Requisitos de las empresas de trabajos forestales para trabajar en el monte en época de alto riesgo de incendios, ¿Dispone la empresa de todos los medios necesarios para trabajar en época de alto riesgo de incendios o/y cumple con las restricciones-necesidades de aprobación establecidas?	

3. En caso afirmativo (preguntas 1 y 2), continuar con el trabajo. 4. En caso negativo 4.1 el material se rechaza dentro del análisis de riesgos SBP o 4.2 se acepta el material si cumple la legislación antes de realizar el trabajo. A su vez, asegurarse de que la empresa que realiza los trabajos cumple las obligaciones establecidas por la autoridad competente. Part of the forest works covered by Bioforga certificate are forestry treatments to improve forest stands, which normally has a positive impact on the prevention of forest fires as it reduces the density and continuity of forest stands. In order to mitigate the risk defined in the management of forest fires in private forests, the following decision tree is established to be corroborated before introducing the material into the Bioforga Supply Base: 1. Technical Documentation required by the Administration in terms of defence against Forest Fires; does the property comply with its obligations established by the legislation, of each of the Autonomous Communities, in terms of prevention and defence against forest fires (Distances, Prevention Plan, approved Management Project/Management Plan...)? 2. Requirements for forestry work companies to work in the forest in times of high fire risk; does the company have all the necessary means to work in times of high fire risk or/and does it comply with the established restrictions/approval requirements? 3. If yes (questions 1 and 2), continue with the work. 4. In negative case: 4.1 the material is rejected as part of the SBP risk analysis or 4.2 the material is accepted if it complies with the legislation before the work is carried out. Ensure that the company carrying out the work complies with the obligations set out by the competent authority.
Monitoring and outcomes:
In Galicia, timber has been sourced from an emergency felling operation following a forest fire, authorised by the relevant authorities, in a forest holding PEFC FM certification and an approved management plan. All source forests from this period with an approved management plan and PEFC FM certification.

Country: Spain	
Area/sub-scope: Galicia and Andalusia	
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:	
Basado en la falta de prohibición específica a nivel legislativo que impida trabajos forestales o suministro de biomasa proveniente de este tipo de zonas con altos niveles de carbono almacenado y AVC, se clasifica el riesgo relativo a este indicador como especificado. / Based on the lack of specific prohibition at legislative level preventing forest works or biomass supply from such areas with high levels of stored carbon (HCS) and HCV, the risk related to this indicator is classified as specified.	
Mitigation measure:	
Existe una baja probabilidad de que Bioforga se encuentre con esta combinación de masas con altos niveles de carbono almacenado y AVC en su zona habitual de suministro ya que el trabajo se centra mayormente en masas productivas activas. Además, si bien no existe prohibición de este tipo de trabajos, las masas maduras que combinan ambas situaciones suelen estar ubicadas en Zonas con alguna figura de protección donde no es común que se hagan. En Galicia, la aplicación de la Xunta de Galicia permite que la administración pública actualice información relevante sobre áreas y hábitat protegidos y a proteger, de tal forma que se requiere una aprobación especifica de las administración para realizar los trabajos forestales, en la que se pueden establecer condicionantes a la actuación. Además, el permiso de corta incluye una previsión de cantidades de madera de cada especie a obtener y existe la obligación de reportar en el caso de que se exceda la producción por encima del 15% de lo previsto. Bioforga recopilará esta información para prevenir el trabajo en masas maduras que puedan combinar altos niveles de carbono almacenado y AVC. Bioforga evaluará, antes de aceptar el trabajo, las masas maduras de áreas protegidas que puedan ser susceptibles de tener altos contenidos de carbono almacenados. There is a low probability that Bioforga will come across this combination of forests with high levels of stored carbon (HCS) and HCV in its usual supply area, as the work focuses mainly on active productive forests. Furthermore, although there is no prohibition on this type of work, mature forests that combine both situations are usually located in areas with some form of protection where it is not common for such work to be carried out. In Galicia, the Xunta de Galicia application allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions may be established. In addition, the felling permit includes a forecast of the quantities of wood to be obtained from each species, and there is an obligation to report if production exceeds 15% of the forecast. Bioforga will collect this information to prevent work in mature forests that may combine HCS and HCV. Before accepting the work, Bioforga will assess mature stands in protected areas that may be susceptible to high stored carbon content.	
Monitoring and outcomes:	

No SBP material has been obtained from this type of habitat/forests during this period. Checks carried out using viewers reinforce this conclusion.

Country: Spain

Area/sub-scope: Galicia and Andalusia

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:

3.3.1 Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.

Description of the specific risk:

Basado en la falta de verificadores o datos que permitan desarrollar el análisis a nivel general, se clasifica el riesgo relativo a este indicador como especificado. / Based on the lack of verifiers or data to develop the analysis at a general level, the risk related to this indicator is classified as specified.

Mitigation measure:

Como medida de mitigación se establecen los procedimientos habituales y sistema de gestión de los rematantes forestales, que aplican el principio de uso en cascada en los materiales que trabajan ya que en:

· eucalipto, la madera en rollo va para la industria de la pasta de papel y los restos/ramas/pies fuera de rango se aprovechan para biomasa.

· pinos, en caso de existir trozas aprovechables para el aserrado se derivan a esta industria quedando para su uso como biomasa las copas, restos, pies pequeños/mal conformados/no comercialmente valorizados.

Esto se puede fácilmente verificar en los cargaderos en los que las trozas de aserradero se apilan de forma independiente del resto de material destinado a su trituración para biomasa.

As a mitigation measure, usual procedures and management system of forest harvesters which apply the principle of cascade use in the materials as they work with:

· eucalyptus, the roundwood goes to the pulp industry and the remains/branches/saplings are used for biomass. · pine trees, if logs are available for sawing, they are diverted to this industry, leaving the tops, remains, and small/poorly shaped/non-commercially valuable stems for use as biomass. This can be easily verified in the loading yards where sawmill logs are stacked separately from the rest of the material destined to be shredded for biomass.
Monitoring and outcomes:
We have found no evidence to contradict the standard application of the cascade principle by forestry contractors. During this period, SBP feedstock was obtained from burnt eucalyptus wood and pine wood.

Country: Spain	
Area/sub-scope: Galicia and Andalusia	
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:	
Basado en las evidencias disponibles y las estadísticas de accidentes laborales en el ámbito forestal, se designa riesgo bajo en los trabajos de mejora/aprovechamiento forestal en montes públicos y riesgo especificado en los trabajos de mejora/aprovechamiento forestal realizados en montes privados. / Based on available evidence and forestry occupational accident statistics, low risk is designated for forest improvement/harvesting work on public forests and specified risk for forest improvement/harvesting work on private forests.	
Mitigation measure:	
1. Los proveedores con un certificado OSHAS/ISO 45001 válido se consideran adecuados y su riesgo se	

clasifica como bajo.

2. Los trabajos realizados en montes que cuenten con certificados válidos en gestión forestal FSC y/o PEFC, donde se hace un seguimiento y control de los rematantes forestales y su desempeño, se consideran adecuados y su riesgo se clasifica como bajo.

3. En el caso de proveedores que no dispongan de certificación OSHAS/ISO 45001 en vigor, se recaba información sobre posibles accidentes laborales ocurridos en los centros de trabajo origen de la materia prima. Para ello se puede utilizar un parte de accidentes de la mutua del centro de trabajo concreto y, si ha habido algún accidente relevante, se solicita información relativa a:

o Análisis de la causa

o Adopción de medidas en caso de accidentes graves

o Seguimiento de los accidentes leves para evitar su repetición injustificada

o El sistema incluye la necesidad de realizar una inspección de campo en caso de que se produzcan sistemáticamente accidentes laborales en los puestos de trabajo de los que proceden las materias primas certificadas por el SBP. En estos casos, se realizará una evaluación de los trabajos a través de una lista de comprobación en la que se valorarán las medidas para evitar accidentes o impactos, estableciéndose un sistema de comunicación de incumplimientos a las empresas.

1. Suppliers with a valid OSHAS/ISO 45001 certificate are considered suitable and their risk is classified as low.

2. Works carried out in forests with valid FSC and/or PEFC forest management certificates, where forest contractors and their performance are monitored and controlled, is considered appropriate and the risk is classified as low.

3. In the case of suppliers who do not have a valid OSHAS/ISO 45001 certification, information is collected on possible occupational accidents at the workplaces where the raw materials are sourced. For this purpose, an accident report from the mutual insurance company of the specific work centre can be used and, if there has been any relevant accident, information is requested regarding:

o Analysis of the cause

o Action to be taken in the case of serious accidents

o Follow-up of minor accidents to avoid unjustified repetition.

o The system includes the need for a field inspection in case of systematic occurrence of occupational accidents at the workplaces from which BSS certified raw materials originate. In these cases, an evaluation of the work will be carried out by means of a checklist in which measures to avoid accidents or impacts will be assessed, and a system for reporting non-compliance to the companies will be established.

Monitoring and outcomes:

Work carried out during the period in forests with a valid PEFC forest management certificate.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 01 Apr 2025

Biomass Producer's stakeholder engagement end date: 31 Mar 2026

Total number of stakeholders contacted: 40

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

Annual audit with no change in scope; therefore, no consultations have been held with stakeholders beyond those arising from Biogforga's day-to-day work in the forestry sector. During this period discussions were held with aproximately fourty stakeholder representing suppliers , subcontracter and landowners regarding topics such as EUDR, RED III and forest activies in general. No specific commnets were raised.
With regard to the consultation planned to validate the conclusions of Annex 2 of the SBR relating to RED III, this was carried out on 30 March 2026, establishing a response period of 30 days.

4.2 Response to stakeholder comments

5 Report updates and approval

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

Update of data for the audit period (1 April 2025 to 31 March 2026)
Include in risk mitigation measures for indicator 4.1.10 one low risk criteria regarding: "Works carried out in forests with valid FSC and/or PEFC forest management certificates, where forest contractors and their performance are monitored and controlled, is considered appropriate and the risk is classified as low. "

Name	Pablo Gómez-Reino Pérez
Title	Consultant
Date of report approval	01 May 2026

Name	Juan Manuel Pérez Rodríguez
Title	Management representative
Date of report approval	01 May 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Spain Galicia and Andalusia	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	Forestry Law, consolidated text (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Galician Forestry Plan: https://mediorural.xunta.gal/es/temas/forestal/planificacion-e-ordenacion-forestal/plan-forestal Galician Forestry Law 7/2017, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Andalusian Forestry Plan: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/medio-forestal/planificacion-y-ordenacion-forestal/plan-forestal-andaluz Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Royal Decree 1088/2015, to ensure the legality of the marketing of wood and wood products:https://www.boe.es/buscar/act.php?id=BOE-A-2015-13437 Study on timber felling control in Spain: https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf Competent Authorities, EUTR: https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/internacional-especies-madera/autoridades_competentes_eutrnov2021_tcm30-152385.pdf Galicia: CORWEB system, submission of responsible declarations and applications for authorization of timber and wood harvesting: https://ovmediorural.xunta.gal/es/tramites/corweb RESFOR: https://ovmediorural.xunta.gal/es/tramites/resfor-comunicacion-anual-de-datos-empresas-forestales MR617E - Annual communication of data to the registry of companies in the forestry sector of Galicia: https://sede.xunta.gal/detalle-procedemento?codtram=MR617E&ano=2014&numpub=1&lang=gl Andalucía: Application form for tree and/or cane felling permit: https://www.juntadeandalucia.es/servicios/sede/tramites/procedimientos/detalle/1908.html

	EUTR Responsible Declaration: https://www.juntadeandalucia.es/medioambiente/portal/web/cae/detalle/-/asset_publisher/S16tVNj0etAT/content/declaraci-c3-b3n-responsable-para-agentes-que-comercializan-con-madera-y-derivados-en-la-ue-a-efectos-del-reglamento-eutr/20151 Regional Ministry of Agriculture, Livestock, Fisheries and Sustainable Development,EUTR: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal/aprovechamientos-forestales/legalidad-comercializacion-madera-y-productos-de-la-madera
Risk Rating justification	A study conducted by COSE (Spanish Confederation of Forestry Organizations) and published by MAPA concludes that Spanish regulations and monitoring procedures implemented by the Autonomous Communities are consistent and guarantee the legality of logging. It establishes that the level of control by the forestry authority is high or very high in all Autonomous Communities except in Galicia, where the level of control is considered Medium, and Cantabria, where it is considered Medium-High. It states that there is no risk of undeclared timber extraction reaching a significant level. No more recent studies have been found on this subject, but it is evident that the level of control remains the same or, in some cases, such as Galicia, has improved, as the authorization/notification process for work is currently carried out using a viewer (https://mapas.xunta.gal/visores/aproveitamentos/), which already includes all impacts on the plot(s). Therefore, it is not possible to avoid notifying the corresponding department. Each regional government develops its own legislation and templates for both public tenders and permits and authorizations for forestry work and harvesting. In this regard, companies responsible for the work will always have one of these three documents available to verify the legality of the harvesting and compliance with the requirements of the laws and regulations applicable to forest raw materials: . Awarding of work in public forests · Work/harvesting authorization · Notification of work/harvesting
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	Forestry Law, consolidated text (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Galician Forestry Plan: https://mediorural.xunta.gal/es/temas/forestal/planificacion-e-ordenacion-forestal/plan-forestal Galician Forestry Law 7/2017, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-

	consolidado.pdf Andalusian Forestry Plan: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-tematicas/medio-forestal/planificacion-y-ordenacion-forestal/plan-forestal-andaluz Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES https://connect.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document under public consultation Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf Transparency International's Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp Study of wood cutting control in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	The FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES_2018-09-11 states: “Land tenure and use rights are covered by Spanish law, and authorities have implemented tools to record and monitor land tenure and use rights. Since ancient times, these rights have had significant social and economic relevance, and are therefore widely developed and recognized. Examples of land tenure and use rights relevant to the Spanish context include, but are not limited to: surveying and marking of public forests, land registry and cadastre, boundaries (as property markers) on small private properties, etc.” The new version of this risk assessment, from 2025 and currently open for public consultation, maintains the low-risk designation for land tenure and use rights. This is also the case for the Preferred by Nature risk analysis related to the harvesting of timber, which is linked to the requirements of the EUT(D)R. Spain scores above 50 on Transparency International's Corruption Perceptions Index, with a score of 56 in 2024. Although the score has decreased since 2012 (score of 65), there are no reports that significantly link corruption to the forestry sector. The level of governance can be classified as robust, both with respect to proof of ownership and land use. There is no evidence of significant conflicts related to forest land ownership or legitimacy of use. Some small issues or conflicts have been identified, mostly at the local level, that are known and can be addressed through legal channels. Examples of these are: · Conflicts with easements or public roads. · Abandoned land not claimed by descendants (linked to emigration).

	· Unregistered ownership documentation, old documents, or proof of immemorial use. This is especially linked to small property ownership. · Varying levels of knowledge of property boundaries. · or Conflicts with consortia. There is also legislation protecting land use. Forest land is classified as rural land under Urban Development Plans, and there is legislation protecting it from change of use. Regarding the ownership regime of forests in the 2 Autonomous Communities included in the scope. Galicia: · Private forestry predominates overwhelmingly, representing 98% of the forest area. In addition to the micro-ownership (smallholdings) typical of Galician property (1,385,550 hectares of private land, 69% of private forests), there are also forests under the Communal Regime (608,646 hectares, 31% of private forests), both Germanic (Montes Vecinales en Mano Común, MVMC) and Roman (abertales, fabeo, and others, etc.). 2% of the surface area is publicly owned.Andalucía: · Private forests clearly predominate, representing 73.4% of the land area, while public forests account for 26.6%. Public land is divided almost equally between land owned by the Andalusian Regional Government or the State, and land owned by local authorities. Regarding private forests, the IFN3 classifies the vast majority (3,140,386 hectares) as of dubious or unknown ownership. However, no reports or news of problems arising from this classification were found. Considering, furthermore, the high level of public administration control over forest management and planning, we can conclude that the fact that a private individual has an authorization/notification/award to carry out forestry work on land implies that there is legitimacy regarding the use of that land.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	Forestry Law, consolidated text (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Galician Forestry Plan: https://mediorural.xunta.gal/es/temas/forestal/planificacion-e-ordenacion-forestal/plan-forestal Galician Forestry Law 7/2017, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Andalusian Forestry Plan: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/areas-

	tematicas/medio-forestal/planificacion-y-ordenacion-forestal/plan-forestal-andaluz Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES https://connect.fsc.org/es/document-centre/documents/resource/168 Transparency International's Corruption Perceptions Index 2024https://www.transparency.org/en/cpi/2024/index/esp Study of wood cutting control in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf Royal Decree 1088/2015, of December 4, to ensure the legality of the marketing of wood and wood products https://www.boe.es/buscar/doc.php?id=BOE-A-2015-13437 EUTR competent authorities: https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/internacional-especies-madera/autoridades_competentes_eutrnov2021_tcm30-152385.pdf NATIONAL PLAN FOR CONTROLLING THE LEGALITY OF MARKETED TIMBER https://www.mapa.gob.es/ca/desarrollo-rural/participacion-publica/plannacionaldecontroldelalegalidaddelamaderacomercializada_informacionpublica_tcm34-437755.pdf EUTR applicable regulations https://www.miteco.gob.es/es/biodiversidad/temas/internacional-especies-madera/madera-legal/eutr/antecedentes.html <u>Galicia:</u> CORWEB system, submission of responsible declarations and applications for authorization of timber and wood harvesting:https://ovmediorural.xunta.gal/es/tramites/corweb RESFOR: https://ovmediorural.xunta.gal/es/tramites/resfor-comunicacion-anual-de-datos-empresas-forestales MR617E - Annual communication of data to the registry of companies in the forestry sector of Galicia:https://sede.xunta.gal/detalle-procedemento?codtram=MR617E&ano=2014&numpub=1&lang=gl <u>Andalucía:</u> Application form for tree and/or sugarcane cutting authorization: https://www.juntadeandalucia.es/servicios/sede/tramites/procedimientos/detalle/1908.html EUTR Responsable Declaration: https://www.juntadeandalucia.es/medioambiente/portal/web/cae/detalle/-/asset_publisher/S16tVNj0etAT/content/declaraci-c3-b3n-responsable-para-agentes-que-comercializan-con-madera-y-derivados-en-la-ue-a-efectos-del-reglamento-eutr/20151 Ministry of Agriculture, Livestock, Fisheries and Sustainable Development, EUTR:https://www.juntadeandalucia.es/medioambiente/portal/areas-

	tematicas/medio-forestal/aprovechamientos-forestales/legalidad-comercializacion-madera-y-productos-de-la-madera CITES: List of species CITES https://checklist.cites.org/#/en CITES Portal Government of Spain https://cites.comercio.gob.es/es-es/Paginas/index.aspx
Risk Rating justification	A study conducted by COSE (Spanish Confederation of Forestry Organizations) and published by MAPA concludes that Spanish regulations and monitoring procedures implemented by the Autonomous Communities are consistent and guarantee the legality of logging. It establishes that the level of control by the forestry authority is high or very high in all Autonomous Communities except in Galicia, where the level of control is considered Medium, and Cantabria, where it is considered Medium-High. It states that there is no risk of significant undeclared timber extraction. Each Autonomous Community develops its own legislation and models, both for public tenders and for permits and authorizations for forestry work and harvesting. In this regard, therefore, the companies responsible for the work will always have one of these three documents to verify the legality of the harvest and compliance with the requirements of applicable laws and regulations, including the EUTR/EUDR, for forest raw materials: * Notification of work/use * Work/use authorization * Awarding of work in public forests In turn, EUTR operators must submit the corresponding Responsible Declaration to the competent authority annually before March 31st, in accordance with Royal Decree 1088/2015, of December 4th, to ensure the legality of the trade in timber and timber products. No forest plant species produced or cultivated in Spain are listed on the CITES species list. None of the species on the Bioforga list are listed in CITES Appendix I, II, or III.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	Forestry Law, consolidated text (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Forestry Law 7/2017 of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Forestry Law 2/1992, of June 15, of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Basic VAT Regulations, Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestos-otros-tributos/impuesto-sobre-valor-anadido.html

	Basic Personal Income Tax Regulations, Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestos-otros-tributos/impuesto-sobre-renta-personas-fisicas/normativa-basica-irpf.html Basic Corporate Tax Regulations, Tax Agency: https://sede.agenciatributaria.gob.es/Sede/normativa-criterios-interpretativos/impuestos-otros-tributos/impuesto-sobre-sociedades/normativa-basica-impuesto-sobre-sociedades.html Valid invoices/purchase receipts (includes (self-invoicing) Certificate of current payments to the Public Treasury, both state and regional governments FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES https://connect.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document under public consultation Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf
Risk Rating justification	There are two types of fees payable: 1) fees imposed by the regional governments for the licenses required for work/logging in private forests. Each regional government regulates this aspect independently. If fees apply, the permit can only be issued after payment. In public contracts, payments associated with the contract must be made once the work has been awarded before its final formalization. In all cases, having permits or permits issued by public administrations implies having paid the corresponding fees, if applicable. Therefore, payment of the corresponding fees is proven by having: • Notification of work/logging • Permit for work/logging • Award of work in public forests No news or reports of unauthorized felling of a substantial magnitude have been found. 2) VAT linked to transactions and, subsequently, income tax and/or corporate tax. VAT is paid to the Treasury quarterly, and income tax and/or corporate tax is paid annually. Proof of payment of taxes to the Public Treasury related to the purchase of the source material is provided through: a) a valid invoice or purchase receipt for the raw material that originated the feedstock or for the work performed (taking into account that self-invoicing is often used, so the purchasing company itself issues the invoice). b) a certificate of current payments to the Treasury (state and regional) from the company that purchased the material or performed the work. The FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES_2018-09-11 establishes low risk in these matters. The new version of this risk assessment, from 2025 and currently under public consultation, maintains the low-risk designation. This is also the case with the Preferred by Nature risk analysis related to timber harvesting, linked to the requirements of the EUT(D)R.

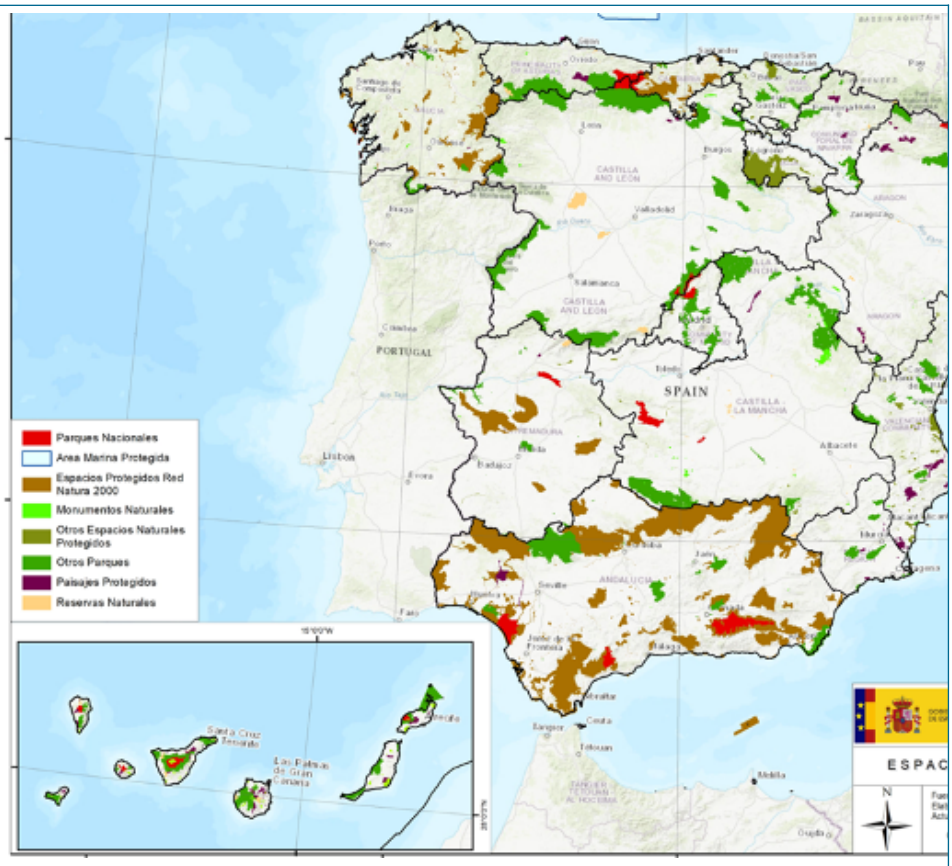
	The level of governance can be considered robust, so a certificate of current payments implies compliance with obligations to the Public Treasury.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES https://connect.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document under public consultation Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf Transparency International Spain: https://www.transparency.org/en/countries/spain Field inspection and monitoring records Worker interviews Stakeholder interviews Publicly available information (media)
Risk Rating justification	There are no significant problems in Spain regarding unauthorized or illegal forest activities, such as logging, mining, or illegal occupation. Small-scale problems have been identified, such as unauthorized sporting activities, theft of firewood, timber, or fruit, poaching, illegal dumping, and stray dogs. The FSC National Risk Assessment for Spain (FSC-NRA-ES V1-1 ES_2018-09-11) establishes low risk in these areas. The new version of this risk assessment, from 2025 and currently open for public consultation, maintains the low-risk designation. This is also the case with the Preferred by Nature risk analysis related to timber harvesting, linked to the requirements of the EUT(D)R. Illegal or unauthorized activities have a small impact on Spanish forests, and there are no reports describing situations of substantial magnitude in this regard.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	Information on high conservation values available in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Assets of Cultural Interest)

	Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ Andalucia: https://portalrediam.cica.es/VisorRediam/ Existing legal framework. Laws, regulations, and oversight bodies Law 42/2007 on Natural Heritage and Biodiversity https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 Espacios protegidos: Galicia: https://medioambiente.xunta.gal/seccion-tema/c/CMAOT_Conservacion?content=Direccion_Xeral_Conservacion_Natureza/Espazos_protexidos/seccion.html&std=presentacion.html Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/landing-page-índice/-/asset_publisher/zX2ouZa4r1Rf/content/mapa-actualizado-de-la-renpa/20151 Andalucía: https://portalrediam.cica.es/VisorRediam/ Royal Decree 139/2011 for the development of the List of Wild Species under Special Protection and the Spanish Catalogue of Endangered Species: https://www.boe.es/buscar/act.php?id=BOE-A-2011-3582 Lists of protected and endangered species. Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Biodiversidade/seccion.html&sub=Especies_ameazadas/ Andalucia: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/biodiversidad-y-vegetacion/listado-catalogo-flora-fauna-silvestre-amenazada-regular-ocasional-andalucia IUCN Red List: https://www.iucnredlist.org/es Current status of the List of Wild Species under Special Protection and the Spanish Catalogue of Endangered Species:https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx MITECO Nature Data Bank: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto Report on Article 17 of the Habitats Directive 92/43/EEC (2013-2018 Six-Year Term) MITECO: https://www.miteco.gob.es/en/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_art17_inf_2013_2018.html EEA: https://www.eea.europa.eu/en/topics/at-a-glance/nature/state-of-nature-in-europe-a-health-check/explore-nature-reporting-data/national-summary-dashboards-habitats-directive-art17 2023 Europarc Yearbook on the status of protected areas in Spain:https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES:https://members.fsc.org/es/document-centre/documents/resource/168 Study of wood cutting control in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicacione

	s/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	In Spain, the regional governments provide abundant information, both on websites and in geographic information viewers (GIS), on protected areas and priority ecosystems, habitats, and protected and threatened wildlife species. These are conveniently identified and mapped, ensuring that HCVs/HCVs can be identified. There is a robust level of governance and a comprehensive legal framework developed for Spanish protected areas, as well as a good level of oversight by the regional governments, which are the competent authorities. “In accordance with Law 42/2007 on Natural Heritage and Biodiversity, Protected Natural Areas are those spaces within the national territory, including inland waters and maritime waters under national sovereignty or jurisdiction, including the exclusive economic zone and the continental shelf, that meet at least one of the following requirements and are declared as such: • Contain representative, unique, fragile, threatened natural systems or elements, or are of special ecological, scientific, landscape, geological, or educational interest. • Be specifically dedicated to the protection and maintenance of biological diversity, geodiversity, and associated natural and cultural resources.” There are multiple figures and designations, as most Autonomous Communities have legislated on this issue: National Parks, Natural Parks, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. As of December 2022, the protected land area in Spain represents 14.81% of natural areas and reaches 27% if the Natura 2000 Network is included. Spain is the country that contributes the most to the Natura 2000 Network, the main instrument of European conservation policy. Protected areas cover both public and private forests.



Any harvesting activity that may affect rare or endangered species has limitations specified in the harvesting permit. According to the MITECO Nature Data Bank, as of December 2023:

· Galicia has declared 98 protected areas, both terrestrial and marine, with a land area subject to protection of 359,184.41 hectares, 12.10% of its land area.

· Andalusia has declared 365 protected areas, both terrestrial and marine, with a land area subject to protection of 2,627,032.72 hectares, 30% of its land area.

Finally, the Article 17 Report of the Habitats Directive 92/43/EEC (Six-year period 2013-2018) submitted by Spain to the European Commission indicates that, at the species level, the variation in the terrestrial environment has been clearly positive in terms of species whose conservation status has been assessed. The overall balance shows an increase of 113 additional records assessed (FV, U1, U2) compared to the previous six-year period, thus reducing the number of records that could not be assessed (XX) to 60. Similarly, in terrestrial habitats, with the exception of alpine habitats, there has been a drastic reduction in the number of unassessed habitats, leaving 4 Atlantic habitats out of a total of 67, 1 Macaronesian habitat out of a total of 20, and 5 Mediterranean habitats out of a total of 92.

Risk Rating	Low Risk

Spain Galicia and Andalusia	Indicator
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Supply Base Verifiers	Information available on the Natura 2000 Network: Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Espazos_protexidos/seccion.html&sub=Rede_natura_2000/ Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/espacios-protegidos/espacios-protegidos-red-natura-2000 MITECO: https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000.html Information on high conservation values is available in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Assets of Cultural Interest) Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ Andalucía: https://portalrediam.cica.es/VisorRediam/ Existing legal framework. Laws, regulations, and oversight bodies Law 42/2007 on Natural Heritage and Biodiversity https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 Royal Decree 139/2011 for the development of the List of Wild Species under Special Protection and the Spanish Catalogue of Endangered Species: https://www.boe.es/buscar/act.php?id=BOE-A-2011-3582 Lists of protected and threatened species. Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Biodiversidade/seccion.html&sub=Especies_ameazadas/ Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/biodiversidad-y-vegetacion/listado-catalogo-flora-fauna-silvestre-amenazada-regular-ocasional-andalucia Red list IUCN: https://www.iucnredlist.org/es Current status of the List of Wild Species under Special Protection and the Spanish Catalogue of Endangered Species:https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx Nature Data Bank of the MITECO: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto Report on Article 17 of the Habitats Directive 92/43/EEC (2013-2018 Six-Year Term) MITECO: https://www.miteco.gob.es/en/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_art17_inf_2013_2018.html EEA: https://www.eea.europa.eu/en/topics/at-a-glance/nature/state-of-nature-in-europe-a-health-check/explore-nature-reporting-data/national-summary-dashboards-habitats-directive-art17

	2023 Europarc Yearbook on the status of protected areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://connect.fsc.org/es/document-centre/documents/resource/168 Study of wood cutting control in Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	From the description provided in the previous indicator, it is concluded that there is a real, effective framework that allows for the identification and mapping of species, habitats, and high conservation value (HCV) areas present. In turn, the aforementioned report prepared by COSE and published by MAPA indicates that the level of forestry authority oversight is high or very high in all the Autonomous Communities except Galicia, where the control level is considered Medium, and Cantabria, Medium-High. The study concludes that Spanish regulations and the monitoring procedures implemented by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to oversee high conservation values and biodiversity conservation: Forest Agents/Range Rangers/Environmental Guards/Rural Rangers. In turn, within the Civil Guard, there is the SEPRONA (Nature Protection Service) that performs environmental policing duties. The Article 17 Report of the Habitats Directive 92/43/EEC (2013-2018 Six-Year Period) submitted by Spain to the European Commission indicates that, at the species level, the change in the terrestrial environment has been clearly positive in terms of the number of species whose conservation status has been assessed. The overall balance shows an increase of 113 additional records assessed (FV, U1, U2) compared to the previous six-year period, thus reducing the number of records that could not be assessed (XX) to 60. Similarly, in terrestrial habitats, with the exception of alpine habitats, there has been a drastic reduction in the number of unassessed habitats, with 4 remaining Atlantic habitats out of a total of 67, 1 Macaronesian habitat out of a total of 20, and 5 Mediterranean habitats out of a total of 92. This assessment includes an analysis of the threats affecting species and habitats. The definition of HCVs (FSC and the HCV Network) integrates the following attributes: • HCV 1 Species diversity - Concentrations of biological diversity, including endemic species and rare, threatened, or endangered species, that are significant at the global, regional, or national levels. • HCV 2 Landscape-level ecosystems and mosaics - Large landscape-level ecosystems and ecosystem mosaics that are significant at the global, regional, or national levels and contain viable populations of the vast majority of naturally occurring species in natural patterns of distribution and abundance. • HCV 3 Ecosystems and habitats - Rare, threatened, or endangered ecosystems, habitats, or refuges. • HCV 4 Ecosystem services - Basic ecosystem services in critical situations,

	including watershed protection and erosion control of vulnerable soils and hillslopes. • HCV 5 Community Needs - Places and resources essential to meeting the needs of local communities or Indigenous peoples (for their livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or Indigenous peoples. • HCV 6 Cultural Values - Places, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic, or religious/sacred importance to the traditional cultures of local communities or Indigenous peoples, identified through engagement with these local communities or Indigenous peoples. In this regard, the findings of the Spanish National Risk Assessment for FSC Controlled Wood are taken into account, which establishes low risk in all indicators of Category 3: Wood from forests where high conservation values are threatened by management activities. The new 2025 version, open for public consultation, indicates no perceived risks in the identification and assessment of HCVs. 1. The following guidelines are established for identifying and addressing potential threats to high conservation values: For work in public forests, the management services of the regional governments responsible for management have all the necessary information, which will be reflected in the contract documents. Any management limitations related to potential threats to high values are communicated in the contract award itself. 2. For work on private properties that require prior authorization for any forestry work/harvesting, the management services of the regional governments themselves are responsible for identifying and delimiting the high conservation value attributes, so that their presence and the resulting management limitations are reflected in the authorization they issue. 3. For works on private properties with a Management Plan approved by the competent authority, and therefore a notification for the works reflected in the approved planning is sufficient, the identification and delimitation work is found in the management plan approved and validated by the competent administration, which includes a study of the HCV and their protection, and the works carried out must adhere to what is indicated therein.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	Information available on Natura 2000 Network: Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Espazos_protexidos/seccion.html&sub=Rede_natura_2000/ Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/areas-

	tematicas/espacios-protegidos/espacios-protegidos-red-natura-2000 MITECO: https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000.html Information available on high conservation values in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Sites of Cultural Interest). Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ Andalucía: https://portalrediam.cica.es/VisorRediam/ Existing legal framework. Laws, regulations and control bodies Ley 42/2007 del Patrimonio Natural y de la Biodiversidad (Law 42/2007 on Natural Heritage and Biodiversity). https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 Royal Decree 139/2011 for the development of the List of Wildlife Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.boe.es/buscar/act.php?id=BOE-A-2011-3582 Listings Protected and threatened species. Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Biodiversidade/seccion.html&sub=Especies_ameazadas/ Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/biodiversidad-y-vegetacion/listado-catalogo-flora-fauna-silvestre-amenazada-regular-ocasional-andalucia Red list IUCN: https://www.iucnredlist.org/es Current status of the List of Wildlife Species under Special Protection Regime and the Spanish Catalogue of Threatened Species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx Nature Databank of the MITECO: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto Habitats Directive 92/43/EEC Article 17 Report (Six-Year Period 2013 - 2018) MITECO: https://www.miteco.gob.es/en/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_art17_inf_2013_2018.html EEA: https://www.eea.europa.eu/en/topics/at-a-glance/nature/state-of-nature-in-europe-a-health-check/explore-nature-reporting-data/national-summary-dashboards-habitats-directive-art17 Europarc Yearbook 2023 on the state of protected areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ FSC National Risk Assessment for Spain, FSC-NRA-EN V1-1 EN: https://members.fsc.org/es/document-centre/documents/resource/168 Timber harvesting control study Spain https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm30-152390.pdf
Risk Rating justification	Biodiversity or biological diversity can be defined as the variety of life. It encompasses the diversity of plant, animal, fungal, and microorganism

	species that live in a given space, their genetic variability, the ecosystems of which these species are part, and the landscapes or regions where these ecosystems are located. It also includes the ecological and evolutionary processes that occur at the genetic, species, ecosystem, and landscape levels. Spain is one of the countries with the greatest biological diversity in the EU due to factors such as its geographical location, geological diversity, high climatic, orographic, and soil variability, paleobiogeographic history, and the existence of islands. Law 42/2007 on Natural Heritage and Biodiversity establishes the basic legal framework for the conservation, sustainable use, enhancement, and restoration of natural heritage and biodiversity. It includes a series of instruments for understanding and planning natural heritage and biodiversity, such as the Spanish Inventory of Natural Heritage and Biodiversity, the Strategic Plan for Natural Heritage and Biodiversity, and the Guidelines for the Management of Natural Resources. § Protected Natural Areas are those areas within the national territory, including inland and maritime waters under national sovereignty or jurisdiction, including the exclusive economic zone and the continental shelf, that meet at least one of the following requirements and are declared as such: Contain representative, unique, fragile, threatened natural systems or elements, or are of special ecological, scientific, scenic, geological, or educational interest. § Be specifically dedicated to the protection and maintenance of biological diversity, geodiversity, and associated natural and cultural resources. There are multiple figures and designations, as most Autonomous Communities have legislated on this issue: National Parks, Natural Parks, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves, etc. The protected land area in Spain as of December 2022 represents 14.81% of natural areas, and reaches 27% if the Natura 2000 Network is included. Spain is the country that contributes the most to the Natura 2000 Network, the main instrument of European conservation policy. Protected areas cover both public and private forests. Regarding the conservation of habitats and natural spaces, it incorporates Marine Protected Areas and includes provisions relating to the Natura 2000 European Ecological Network and areas protected by international instruments. Regarding the conservation of wild biodiversity, the law creates the List of Species under Special Protection and the Spanish Catalogue of Endangered Species, as well as the Spanish Catalogue of Invasive Alien Species. It also regulates the protection of species in relation to hunting and inland fishing and establishes the Spanish Inventory of Hunting and Fishing. It also regulates access to genetic resources from wild taxa and the sharing of benefits derived from their use. The law also creates the Fund for Natural Heritage and Biodiversity, a co-financing instrument aimed at ensuring territorial cohesion and the achievement of the law's objectives; the State Commission for Natural Heritage and Biodiversity, as an advisory and cooperation body between the State and the autonomous communities; and the State Council for Natural Heritage and Biodiversity, as a body for public

	participation in the field of conservation and sustainable use of natural heritage and biodiversity. Furthermore, as explained in previous indicators, Spain has a systematic legal framework for protection and a good level of governance, linked to the degree of forestry authority over activities in the natural environment, which is considered high or very high in all Autonomous Communities except Galicia, where it is considered medium, and Cantabria, where it is considered medium-high. The Autonomous Communities have their own personnel to oversee activities of high conservation value: Forestry/Environmental Agents. In turn, within the Civil Guard, there is the SEPRONA (Nature Protection Service) that performs environmental policing duties. There are no published reports on significant environmental damage linked to forestry work/logging activities. Any logging activity that may affect rare or endangered species has limitations specified in the notification/logging permit process. In turn, the Regional Governments of the Supply Base have abundant information available, both on websites and in viewers and geographic information systems (GIS), on protected areas, priority ecosystems, and habitats, including the Natura 2000 Network. However, the Article 17 Report of the Habitats Directive 92/43/EEC (Six-Year Period 2013-2018) submitted by Spain to the European Commission indicates that, at both the species and habitat levels, there has been a decline in the conservation status of the terrestrial environment. This is partly due to a significant reduction in the number of unassessed species and habitats, which have mostly moved to unfavorable status (48 and 58 new taxa in categories U1 and U2, respectively). However, there is an overall decline in favorable habitats, with forestry activity also being one of the threats to some of these habitats. Proportion of habitats assessments categories of conservat ES 2007-2012 30 12% 62 25% 117 48% 35 2013-2018 22 9% 44 18% 139 56% 42 Proportion of species assessments categories of conservation st ES 2007-2012 138 22% 158 25% 222 35% 119 19% 2013-2018 127 19% 102 15% 266 40% 176 26%
Risk Rating	Specified Risk

Spain **Galicia and Andalusia**	**Indicator**

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.
Supply Base Verifiers	Review of orthophotos from flights prior to 2008 or the use of viewfinders in this regard Existing legal framework. Laws, regulations, and regulatory bodies Consolidated Forestry Law (Forestry Law 43/2003 amended by Laws 10/2006, of April 28, and 21/2015, of July 20):https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES https://connect.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document under public consultation Risk assessment Spain, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf Forest work/harvest authorization/action notice Available mapping and consultation with the competent regional authorities for transformations Management plan, harvesting project Signed agreements and contracts
Risk Rating justification	The change from forest to non-forest use requires authorization regulated at the state level by Law 43/2003 on Forests amended by Laws 10/2006, of April 28 and 21/2015, of July 20, which indicates in its article 40, dedicated to the Change of forest use and modification of vegetation cover: "The change of forest use of a forest when not motivated by reasons of general interest, and without prejudice to the provisions of article 18.4 and the applicable environmental regulations, will be exceptional and will require a favorable report from the competent forestry body and, where appropriate, from the owner of the forest." This Law further defines the concept of change of forest use in Article 6 as: "any material action or administrative act that causes the forest to lose its status as such." Therefore, this is an exceptional situation that requires express authorization from the competent authorities. Normally, the change to agricultural use can be authorized for plots that have previously had agricultural use, within a period of 10-30 years. For other types of change, it is only authorized in cases of special public interest. This does not affect the type of forest, consolidated tree stands, in which Bioforga normally works. Even so, it should be noted that material from fellings carried out for conversions from forest to non-forest uses cannot be included in the SBP feedstock, just as feedstock from conversions of wetlands, peatlands, or highly biodiverse grasslands to forests cannot be

	included. Galicia: In Galicia, it is clear that, given the increase in eucalyptus acreage over the last 35 years, there have been conversions to plantations of this species. However, it does not appear that the area resulting from felling of native hardwood trees, even if it exists, is significant. All the data consulted on Galician-wide acreage indicates that the area of native hardwood trees is also increasing in Galicia. The legislation (Galician Forestry Law) establishes in Article 67 that "reforestation and new intercropping with the Eucalyptus genus are prohibited in areas populated by species listed in Annex 1, even after harvesting or after being affected by a forest fire. This prohibition does not apply in cases of regeneration following planting or regeneration, in the understory or understorey, of species listed in Annex 1." Therefore, there is a legal prohibition against these conversions, with fines imposed on violators. No reference has been found to similar problems linked to Pinus radiata in Galicia. Following the major fires that have affected the environment in recent years and have generated public alarm due to their virulence and danger, the Xunta de Galicia (Galician Regional Government) has established a moratorium on new eucalyptus plantations through the ninth transitional provision of Law 11/2021, on the Recovery of Agrarian Land, which establishes a ban on new eucalyptus plantations subject to the conditions indicated in the provision. Furthermore, the administration's own surveillance efforts regarding reforestation with eucalyptus have been activated/increased, with the number of sanctioning proceedings for regulatory violations having increased significantly. Furthermore, changes in land use from forestry to agricultural use must be notified or authorized by the Regional Ministry of Rural Environment. The Galician Forestry Law of 2012 simplified the procedures and requirements for converting forest land into agricultural land (being much stricter in the opposite direction) under a series of conditions. Depending on the area of the conversion and the type of species planted on the forest, a simple notification (which in any case requires an environmental impact report for the Ministry of the Environment) is sufficient, or prior authorization is required. Overall data indicates that Galicia continues to lose agricultural land. The challenge is not small, as the data prove. “In the last three decades, it is estimated that Galicia has lost more than 150,000 hectares of agricultural land. This area was partly abandoned, either as scrubland or colonized by broad-leaved deciduous trees, and partly as forested or urbanized. In parallel with this abandonment, which occurred primarily in the inland regions of Galicia with a lower agricultural presence, the land needs of livestock-producing regions remain unmet. Dairy farms alone would require around 35,000 additional hectares, according to estimates in the Strategic Plan for the Galician Dairy Sector.” In this regard, the Galician Regional Government approved Law 11/2021, of May 14, on the recovery of agricultural land in Galicia. This law establishes the general framework in Galicia for the management of agroforestry land, its use, the fight against its abandonment, and the promotion of its recovery, with

	the aim of putting currently abandoned and underutilized land into production and making land available to those who wish to work it. The law offers a range of instruments and possibilities to improve the land base of existing farms, facilitate generational change in the agroforestry sector, and generate wealth and employment in rural areas. Andalucía: In Andalucia legislation, changes in land use are regulated by Law 2/1992, of June 15, on Forestry in Andalusia, which states in Article 69: "The change of use of forest land for agricultural or other forestry crops shall require authorization from the Forestry Administration, regardless of the ownership of the land, without prejudice to any other authorizations or licenses required." Public information on the transformations authorized by province since 2006 is available: https://www.juntadeandalucia.es/medioambiente/portal/web/guest/landing-page-%C3%ADndice/-/asset_publisher/zX2ouZa4r1Rf/content/cambio-de-uso-forestal/20151 It is therefore concluded that there is a clear legal framework regulating both the conversion of native forest to plantation (prohibition) and the conversion of forest land to non-forest land (prior authorization). Following the new version of the FSC NRA risk analysis for controlled wood in Spain, prepared in 2025 and currently open for public consultation, which establishes the most common conversions from forest use in previously agricultural areas to agricultural use, the following statement will be implemented: "In this case, the risk would primarily come from plantations whose management tool does not include forest regeneration or from plantations without an approved management tool... In the case of clear-cutting, the forest owner/manager should commit to regenerating the forest cover in the logging area through a responsible declaration."
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and oversight bodies Preview: The State of Forests and the Forestry Sector in Spain ISFE 2021 https://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf Report on the State of Forests and the Forestry Sector in Spain - ISFE 2017 https://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf Forest damage inventory https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-espanol-patrimonio-natural-biodiv/sistema-indicadores/06b-inventario-danos-forestales.html *Level II Network* *Memories* https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-

	nacionales/redes-europeas-seguimiento-bosques/red_nivel_II_resultados.html Integrated Pest Management Guides, Forestry Group, of the MAPA: https://www.mapa.gob.es/eu/agricultura/temas/sanidad-vegetal/productos-fitosanitarios/guias-gestion-plagas/forestales/ Assessment of the potential impacts of forestry operations on forest health and vitality. Assessment of potential impacts at the construction level and measures taken to minimize them. Best practices in Forest Management. Consultation with experts.
Risk Rating justification	According to current reports, the phytosanitary situation of Spanish forests has worsened due to drought and climate change, starting from a non-concerning situation in terms of tree mortality. The introduction of foreign pests and pathogens and climate change currently constitute one of the main threats to the health of our forests, along with forest fires. The 2017 State of the State of Forests and the Forestry Sector in Spain (ISFE) indicates that: "The combination of climate change and the exchange of invasive species is posing a serious threat to the preservation of the planet's forests. Climate change is expected to increase the susceptibility of forests to the intensity and frequency of disturbances caused by native forest insects and pathogens. This is due to the action of two pests that may find more suitable climatic conditions for their development (greater survival in extreme climates) and may also establish themselves in new areas lacking their natural enemies. On the other hand, host trees may become more vulnerable to these agents due to extreme climate events (prolonged droughts, extreme temperatures, floods, windstorms). These disturbances can have devastating effects not only on the survival but also on the structure and functioning of forest ecosystems." In Spain, overall defoliation in 2017 was 21.7% (Table 2.18), slightly higher for both conifers and broadleaves than the previous year (21.1%). If we look at this damage broken down by species or species groups, broadleaves were in slightly worse condition than conifers, with greater defoliation (22.7% vs. 20.7%), a lower frequency of trees with no or only slightly defoliated leaves (72.7% vs. 77.8%), and a higher proportion of dead trees (0.6% vs. 0.5%). The recent evolution of damage is exemplified in the following table, which compares the percentages of healthy, damaged, and dead or missing trees between 2017 and the previous five years. It can be seen that there has been a serious deterioration, already noted in 2016, in the last year compared to the previous five-year period, of almost 10% in the proportion of healthy trees, which reaches 11.7% in conifers and is somewhat lower in broadleaved trees (8.1%).

LA SITUACIÓN DE LOS BOSQUES Y EL SECTOR FORESTAL EN ESPAÑA

Tabla 2.20. Resultados de defoliación para el total del arbolado, coníferas, frondosas, por cl
comparativa del año 2017 con el promedio del último quinquenio (20

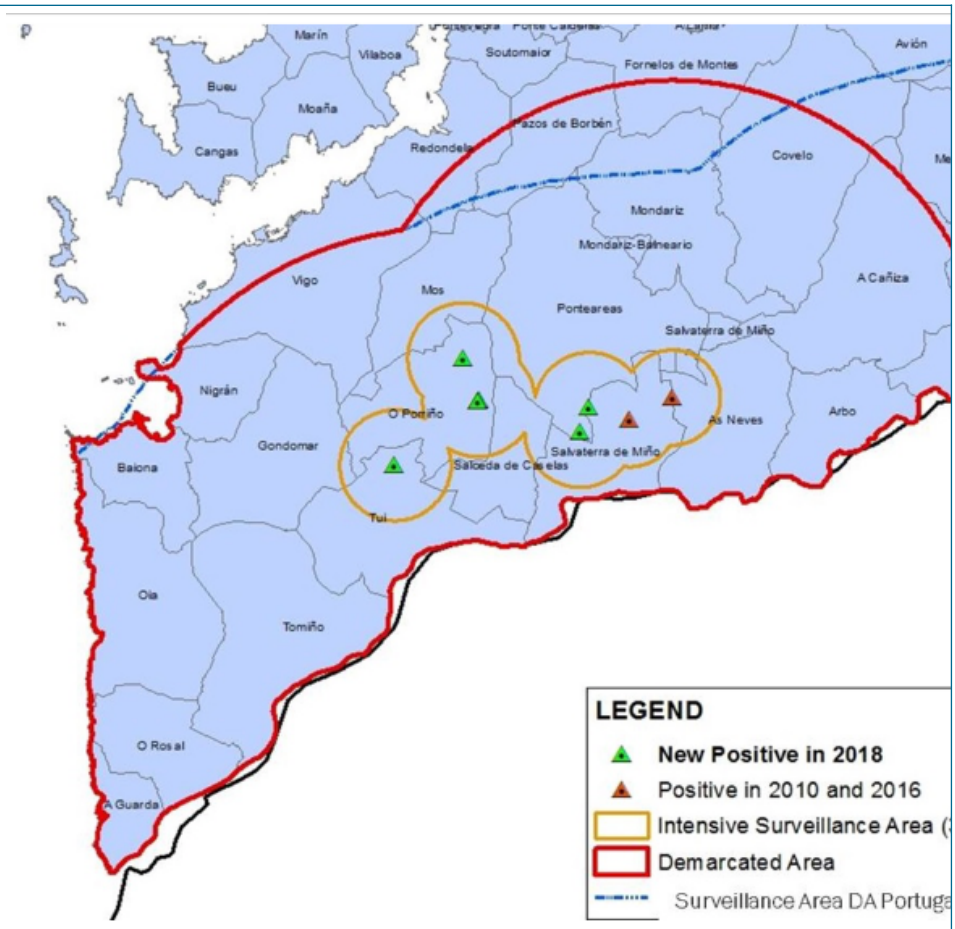
	AÑO 2017	PROMEDIO 2012 - 2016
DEFOLIACIÓN EN CONÍFERAS Y FRONDOSAS (%)		
Arbolado sano (0 al 25% de defoliación)	72,2	82,2
Arbolado dañado (>25% y < 100% de defoliación)	24,8	15,4
Muertos o desaparecidos (100% de defoliación)	3	2,4
DEFOLIACIÓN EN CONÍFERAS (%)		
Arbolado sano (0 al 25% de defoliación)	73,8	85,5
Arbolado dañado (>25% y < 100% de defoliación)	23,6	12,2
Muertos o desaparecidos (100% de defoliación)	2,6	2,3
DEFOLIACIÓN EN FRONDOSAS (%)		
Arbolado sano (0 al 25% de defoliación)	70,7	78,8
Arbolado dañado (>25% y < 100% de defoliación)	25,9	18,6
Muertos o desaparecidos (100% de defoliación)	3,4	2,5

Fuente: MAPAMA (2018b)

A breakdown of defoliation by Autonomous Community shows that the Basque Country, Asturias, the Canary Islands, and Cantabria had the best records of healthy trees, while the highest percentages of damaged trees were observed in Madrid, Murcia, Valencia, Castilla-La Mancha, Catalonia, and Extremadura. If we compare this damage with the average for the previous five-year period, a worsening is observed in most Autonomous Communities, particularly acute in Madrid and in the eastern/southeastern regions such as Murcia and the Valencian Community, undoubtedly associated with the drought experienced in those areas, as well as some improvement in the Atlantic Communities and the Canary Islands. An important utility of the Network (European Forest Damage Monitoring Networks Level I and Level II Network; The results of this monitoring are regularly published in the "Annual Inventories of Forest Damage" (IDF; Level I Network); and in the "Proceedings of the Level II Network" is that it allows to know the agents causing the damage, initially grouped into 8 classes. There has been a notable increase in the damage recorded in the last three inventories, from 3,224 in 2014, to 4,468 in 2016 and to 6,030 in 2017, mainly due to the sharp increase in abiotic damage and, to a lesser extent, by the increase in annotations by insects and fungi. The rest of the agents varied their proportion in a barely noticeable way. Overall, abiotic damage represented half of the damage, and this is attributable in 90% to drought. The lack of rainfall has This has caused significant losses of leaf biomass in numerous forest areas. Climate change is likely linked to the occurrence of increasingly extreme droughts in our country, although it is expected that

	damage from this cause will decrease as soon as the drought subsides, as has happened in previous episodes. *After presenting the data, it is also noted that forest administration instruments exist to monitor and maintain or improve ecosystems (Damage Monitoring Network) and that the level of control by the forestry authority is medium/high throughout the country. Therefore, Spanish regulations and the monitoring procedures implemented by the Autonomous Communities are consistent, and there is a systematic legal framework with action plans implemented at the government level for managing the main problems detected and a data monitoring network (European Forest Damage Monitoring Network).* *The Ministry of Agriculture has a specific section dedicated to Plant Health, which develops regulations, guides, protocols, and monitoring studies for the various pests and diseases detected. In turn, each of the Autonomous Communities has specific departments that monitor and study these aspects.* Examples of these tasks of public administrations are: · Integrated Pest Management Guides, Forestry Group, MAPA · Plant Health, Pine Wood Nematode, MAPA, which includes information on demarcated areas in Spain: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/organismos-nocivos/nematodo-de-la-madera-del-pino/ · MAPA Pine Wood Nematode Contingency Plan: https://www.mapa.gob.es/es/agricultura/temas/sanidad-vegetal/pnc_nmp_marzo_2020__sin_amarillo_tcm30-525472.pdf · Pine scale insect/Pine scale insect https://agricultura.gencat.cat/web/.content/06-medi-natural/gestio-forestal/enllacos-documents/plagues-forestals/fitxers-binaris/fitxa-81-matsucoccus-feytaudi.pdf · Interreg Sudoe Plurifor Project, in which public administrations (Xunta Galicia, Basque Government, Government of Asturias, etc.), associations and private entities are represented with the aim of contributing to the development of regional and transnational risk management plans for forest areas susceptible to biotic and abiotic risks: https://www.interreg-sudoe.eu/proyectos/los-proyectos-aprobados/167-planes-de-gestion-de-riesgos-transnacionales-para-los-espacios-rurales-forestales-sensibles-a-los-riesgos-bioticos-y-abioticos · Inclusion of information regarding forest pests present and mandatory control measures with implications for forestry work for logging permits/notifications by the Autonomous Communities. At the territorial level, 3 demarcated zones linked to the Pine Nematode have been established:

	Actualmente, en España hay **3 Zonas Demarcadas** (ZD) de *Bursaphelenchus xylophilus*: **As Nev** Comunidad Autónoma de Galicia; **Lagunilla** (Salamanca) cuya ZD afecta a las Comunidades Aut Extremadura, y **Sierra de la Malvana** (Valverde del Fresno, Cáceres) afectando a las Comunidad y Castilla y León.  Demarcated Zone of As Neves:

	 In this sense, the Xunta de Galicia, through Resolution 8/2019, of December 28, 2018, has established a quarantine zone due to pine nematode disease in stands of Pinus pinaster in the South of the Province of Pontevedra, counties of Condado, Baixo Miño, Val Miñor, Vigo and A Paradanta; https://mediorural.xunta.gal/es/temas/agricultura/sanidad-vegetal/organismos-nocivos-de-cuarentena. The affected area is reflected in the Xunta de Galicia's forest management viewer and must comply with the legislation regarding the pine nematode: Decision 2012/535/EU and Decree 10/2011. The scope of this assessment is the impact/effect of forestry operations on the indicators evaluated. Forestry operations typically have a positive impact on the control of forest diseases. Furthermore, as already mentioned, there are manuals of best practices in place, monitoring results, examples of the application of legislation, reports, and action plans related to the main diseases and pests.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced

Supply Base Verifiers	Existing legal framework. Laws, regulations, and regulatory bodies Consolidated Forestry Law (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Law 7/2022, of April 8, on waste and contaminated soil for a circular economy: https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809 National Action Program against Desertification (PAND): https://www.miteco.gob.es/es/biodiversidad/temas/desertificacion-restauracion/lucha-contra-la-desertificacion/lch_pand.aspx Spanish Society of Forest Sciences: Report on the status of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf ISFE 2021 Report Rreview: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf Maps available on erosion and desertification risk Best practices manual Forestry work sheets Forestry machinery management sheets
Risk Rating justification	The greatest problem facing Spanish soils is desertification. Soil erosion is one of the determining factors in the advance of desertification in Spain and constitutes a particularly significant environmental problem in most of the Mediterranean area. According to the Soil Erosion States Map (1987-2001), which uses the USLE-USDA methodology, the soil formation process varies between 2 and 12 tons per hectare per year. However, 24% of the national territory (12,382,984 ha) loses more than 12 tons per hectare per year, and 12.3% (6,217,830 ha) loses more than 50 tons per hectare per year. These six million hectares with severe erosion processes are mostly located within Mediterranean-continental watersheds, primarily in the southern basins of the Guadalquivir, Ebro, Tajo, and Júcar rivers. Annual soil loss in Spain is estimated at more than 1.2 billion tons. Twenty-seven percent of these losses occur in forested areas (334 million tons), with the remainder being agricultural land (887 million tons). Considering that forestry land use exceeds agricultural land use, it is clear that the highest unitary erosion rates occur in areas dedicated to agricultural crops. In the forestry sector, the greatest soil loss occurs in the area occupied by shrubs and scrubland (19.1 t/ha per year) and in wastelands, scattered scrublands, and sparsely wooded areas (FCC<20%), with an average of 17.5 t/ha per year. These areas are mostly linked to the Mediterranean area.Based on the above information, it can be established that forestry work does not significantly damage the soil and that, within the framework of sustained forest management and appropriate environmental and forestry management procedures, significant soil damage is not expected. Furthermore, the areas most affected by soil loss (the Mediterranean area) are those where the level of control by the competent authorities is highest, according to the report

	prepared by COSE and published by MAPA. Forest improvement work is commonly carried out, with regeneration cuts being rarer, and in any case, they are not clear-cuts. However, there is no doubt that the Mediterranean area has an erosion potential that significantly impacts soil quality, and the intensity of forest management and land slope are factors that cannot be ignored when assessing risk in this indicator. In this regard, within the defined Supply Base, clear-cutting in eucalyptus forests (high management intensity) with slopes greater than 30% is considered problematic.
Risk Rating	Specified Risk

Spain Galicia and Andalusia	**Indicator**
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.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and regulatory bodies Consolidated Forestry Law (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20):https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Law 7/2022 on waste and contaminated soil for a circular economy https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809 Best Practices in Forest Management Manual Forestry Work Sheets Forestry Machinery Management Sheets Supplier Contracts Information received from suppliers regarding the environmental assessment of the work. Assessment of potential impacts at the construction site level. Evaluation of measures taken to minimize impacts. Field visits to forestry projects in progress.
Risk Rating justification	In this regard, it should be noted that Spain has a clear and effective legal framework and competent authorities that exercise their oversight duties. Spanish regulations and the monitoring procedures implemented by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out oversight. Within the Civil Guard, there is also the SEPRONA (Nature Protection Service) that performs environmental policing duties. There is a final inspection by the Administration/owner, which requires compliance with the specifications/contracts/notifications regarding waste treatment. Usually, the waste management procedure is specified in the Technical Specifications, authorizations, or contracts that govern the execution of the works. Most Autonomous Communities have their own regulations on the management of

	forestry waste from construction projects and the activities that are permitted and those that are not. Furthermore, burning waste requires prior authorization. Within this supply base, forest harvesting and improvement work is carried out; the methodology used for forest waste disposal is mulching. Furthermore, due to its commercial activity, a large portion of the forest waste is used for biomass. Furthermore, SBP certification does not use material from sites where stumps are harvested. There are no published reports on significant environmental damage linked to forestry work/harvesting activities.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and regulatory bodies Consolidated Forestry Law (Forestry Law 43/2003, amended by Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Law 7/2022 on waste and contaminated soil for a circular economy https://www.boe.es/buscar/act.php?id=BOE-A-2022-5809 National Soil Erosion Inventory (INES): https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-nacional-erosion-suelos/default.aspx National Action Program against Desertification (PAND): https://www.miteco.gob.es/es/biodiversidad/temas/desertificacion-restauracion/lucha-contra-la-desertificacion/lch_pand.aspx MITECO, Regulatory Framework for Hydrological Planning: https://www.miteco.gob.es/es/agua/legislacion/Marco_normativo_planificacion.aspx FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://members.fsc.org/es/document-centre/documents/resource/168 Spanish Society of Forest Sciences: Report on the status of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf ISFE 2021 Report Preview: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf General Directorate of Cadastre Viewer: https://www1.sedecatastro.gob.es/Cartografia/mapa.aspx SIGPAC portal and MAPA viewer: https://sigpac.mapama.gob.es/fega/visor/ Technical Specifications for the award of forestry work

	Manual of Good Practices in Forest Management Contracts with suppliers Information received from suppliers on the environmental assessment of the work Assessment of potential impacts at the construction site level and measures taken to minimize impacts Field visits to forestry projects in progress
Risk Rating justification	Forest stands and their proper management generally have a positive impact on water resources, although the activity itself, with a high degree of local disturbance, can generate impacts on water quality and quantity, which are typically linked to the intensity of forest management and the slope of the land. Depending on the type of forestry work, there are three types of control impacts: - In public forests, the contract documents include restrictions on forestry operations near any watercourse. - In private forests with an approved Forest Management Plan, all impacts on groundwater or surface water are reviewed by the authorities prior to their operation. - In private forests without a Management Plan, the logging authorization issued by the Forest Service of each community also regulates water management in each particular case. When a forestry operation is located within 100 meters of any watercourse, specific approval from the competent authority of the hydrographic district is required. The FSC National Risk Assessment for Spain states the following: “Forest activities of certain characteristics and scale, as established by law, must have an environmental impact report prior to applying for an activity license. The environmental impacts of harvesting activities, such as damage to the soil or watercourses, are generally well regulated in Spanish legislation. An important branch of forest policy in Spain has been and continues to be directed toward ensuring the supply of water in sufficient quantity and quality.” In addition to national and regional monitoring agencies, nature conservation societies also play an active role in Spain, and there are no reports of significant environmental damage related to forestry activities. Regarding the impact of desertification, see indicator 2.2.3. Regarding the protection of watershed headwaters, see indicator 4.2.3. These areas are typically protected by government reforestation and are protected by both state and regional legislation. In this regard, within the defined Supply Base, clear-cutting of eucalyptus groves in large areas, more than 50 continuous hectares, and clear-cutting of eucalyptus groves in Andalusia in areas with a gradient of more than 30% are considered problematic.
Risk Rating	Specified Risk

Spain **Galicia and Andalusia**	**Indicator**

2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	In this regard, it should be noted that Spain has a clear and effective legal framework and competent authorities that carry out their oversight duties. Spanish regulations and the monitoring procedures implemented by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out oversight. In turn, within the Civil Guard, there is the SEPRONA (Nature Protection Service) that performs environmental policing duties. There are no published reports on significant environmental damage linked to forestry work/harvesting activities. The greatest impacts on air quality in forests are due to fires or emissions from nearby heavy industries. Neither factor is a consequence of forestry work/harvesting management activities. In forestry projects, the main sources of air pollution identified are: - Dust. To minimize dust generated at construction sites, traffic should be moderate in areas where dust is generated. - Exhaust fumes from machinery and vehicles. To minimize exhaust fumes, keep engines in perfect condition and properly maintained, turning them off when not in use. - Burning forest residues Within the scope of the work performed by forestry contractors, the impacts on air quality come from emissions from the machinery used. In this regard, the work in an area is not continuous, so its impact is punctual and difficult to classify as significant.
Risk Rating justification	Existing legal framework. Laws, regulations, and oversight bodies MITECO, Air Quality, regulations: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/atmosfera-y-calidad-del-aire/calidad-del-aire/normativa/normativa-espanola.aspx Law 34/2007, of November 15, on air quality and atmospheric protection: https://www.boe.es/buscar/pdf/2007/BOE-A-2007-19744-consolidado.pdf Manual of good practices in Sustainable Forest Management. Contracts with suppliers Information received from suppliers on the environmental assessment of the work Assessment of potential impacts at the construction level and measures taken to minimize impacts
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and regulatory bodies Chemical legislation:

	https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/productos-quimicos/legislacionproductosquimicos.html Directive 2009/128/EC of the European Parliament and of the Council establishing a framework for Community action to achieve the sustainable use of pesticides:https://www.boe.es/buscar/doc.php?id=DOUE-L-2009-82204 Royal Decree 830/2010, of June 25, establishing the regulations governing training for biocide treatments: https://www.boe.es/boe/dias/2010/07/14/pdfs/BOE-A-2010-11157.pdf Royal Decree 1311/2012, of September 14, establishing the framework for action to achieve the sustainable use of plant protection products: https://www.boe.es/boe/dias/2012/09/15/pdfs/BOE-A-2012-11605.pdf Manual of good practices in Sustainable Forest Management Contracts with suppliers Information received from suppliers on environmental assessment of the work Assessment of potential impacts at the construction site level Assessment of measures taken to minimize impacts
Risk Rating justification	In this regard, it should be noted that Spain has a clear and effective legal framework and competent authorities that exercise their oversight duties. Spanish regulations and the monitoring procedures implemented by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to oversee law enforcement. Within the Civil Guard, there is also the SEPRONA (Nature Protection Service) that performs environmental policing duties.The Autonomous Communities have their own personnel to carry out inspections and law enforcement. No reports have been published on significant environmental damage caused by the use of chemicals related to forestry operations. To apply biocides and chemical agents, it is necessary to have a license issued by an organization recognized by the competent authority and to have completed training in this field. In Spain, there are various problematic pests. Pesticide applications to combat them are typically promoted by public authorities. Occasional use of glyphosate, using a brush or applicator, has also been detected to control the regrowth of invasive species, such as acacias, or the regrowth of species to be eliminated, such as eucalyptus. Glyphosate is among the restricted pesticides on the FSC list (Carcinogen and probable carcinogen 2.1.c (1 and 2A) (IARC) and Toxic to reproduction 5.1.a), requiring mitigation measures. The legislation establishes the framework for the sustainable use of pesticides, reducing the risks and effects of their use on human health and the environment. This national legislation is a response to Directive 2009/128/EC of the European Parliament of 21 October 2009, which establishes a framework for achieving sustainable use of pesticides. With this Directive, the European Union regulates the use of plant protection products. National legislation also addresses the protection of the environment and drinking water, reducing risks in specific areas (habitats and aquatic species), and establishes a general ban on aerial spraying, allowing it only in special cases, if authorized by the competent authority.

Risk Rating	Specified Risk

Spain Galicia and Andalusia	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and oversight bodies MITECO, waste prevention and management, regulations, and planning: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/prevencion-y-gestion-residuos/normativa-y-planificacion/ Law 22/2011 on waste and contaminated soil: https://www.boe.es/buscar/pdf/2011/BOE-A-2011-13046-consolidado.pdf Manual of Good Practices in Sustainable Forest Management Contracts with suppliers Information received from suppliers regarding environmental assessment of the work Assessment of potential impacts at the construction site level. Evaluation of measures taken to minimize impacts Monitoring results Field visits to forestry projects in progress.
Risk Rating justification	In this regard, it should be noted that Spain has a clear and effective legal framework and competent authorities that carry out their oversight duties. Spanish regulations and the monitoring procedures implemented by the Autonomous Communities are consistent. The Autonomous Communities have their own personnel to carry out oversight. In turn, within the Civil Guard, there is the SEPRONA (Nature Protection Service) that performs environmental policing duties. There are no published reports on significant environmental damage resulting from the generation of waste linked to forestry work/utilization activities. Companies typically have an environmental policy aimed at minimizing waste production and, if produced, reusing and recycling it. The waste management system indicates the need to waterproof the soil where hazardous waste is stored and dispose of it by authorized waste disposal systems.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	Forestry Law consolidated text (Forest Law 43/2003 amended by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf

	Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Management Plan, stock and growth data National or regional inventories, stock and growth data. Government of Spain: Ministry of Agriculture, Fisheries and Food: https://www.mapa.gob.es/es/ Ministry for Ecological Transition and the Demographic Challenge: https://www.miteco.gob.es/es/ Biodiversidad: https://www.miteco.gob.es/es/biodiversidad/temas/ Estadísticas forestales: https://www.miteco.gob.es/es/biodiversidad/estadisticas/ Anuarios de Estadística Forestal: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.aspx IFN4: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-forestal-nacional/cuarto_inventario.aspx Galicia: Medio Ambiente: https://medioambiente.xunta.gal Medio Forestal: https://ovmediorural.xunta.gal/es/areas-tematicas/forestal Andalucía: Consejería de Sostenibilidad, Medio Ambiente y Economía Azul, Portal Ambiental de Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/home Medio Forestal: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal Data on volumes used Spanish Society of Forest Sciences: Report on the status of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf ISFE 2021 Report Preview: http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf
Risk Rating justification	The available forestry statistics (IFN3-4) show a significant increase in timber stocks in Spain from one inventory to the next, as a result of both the steady increase in forest area over recent decades and improvements in the quality of the forest stands. Furthermore, according to reports produced by the Ministry's Forestry Service, the annual growth of timber in Spanish forests, at 47 million m^3, is roughly twice the amount that is actually felled and utilised, which is 20 million m^3 in 2022. This balance, with a harvesting rate of 35%, remains consistent with current data. However, the figures vary greatly between autonomous communities, ranging from 10% to 88%. In any case, harvesting volumes are always below growth rates. The harvesting data for 2022 by autonomous community and for Spain as a whole are:

COMUNIDAD AUTÓNOMA	CONÍFERAS (m^3 cc)	FRONDOSAS (m^3 cc)
Andalucía	98.967	39.611
Galicia	4.441.818	6.553.388
ESPAÑA	**11.829.998**	**8.645.745**

Tabla 8.1: Cortas de coníferas, frondosas y totales por comuni

(The figures for Andalusia relate solely to public forests, so the actual figure is higher)
Harvesting levels are always well justified. In eucalyptus plantations, the entire stand is harvested at the end of the rotation, whereas in pine forests, intermediate management operations and harvesting take place; however, in all cases, harvesting levels are conservative, as shown by the statistics and reports.
According to 2012 data, the harvesting rate by autonomous community is:

	Tabla 64: Tasa de extracción (extracción / crecimiento) y tasa de cobertura (extracción recursos maderables por CC. AA. con referencia a 2010. Los crecimientos anuales son l Estadística Forestal de 2010 obtenidos por diferencias entre IFN3 e IFN2 o entre IFN4 volúmenes de extracción se refieren a las cortas de maderas realizadas en 2010, según e de 2012, incluyendo datos estimados para Extremadura y Madrid por información de 20 SECF (2010).

Comunidad Autónoma	Tasa de extracción (%)	Crecimiento (m^3 x 1000)	Extracción (m^3 x 1000)	Consumo de madera (m^3 x 1000)	Tasa de Cobertura (%)
Andalucía	12	3.075	368	5.542	6,6
Aragón	6	2.760	171	893	19,1
Asturias	29	2.810	820	720	113,8
Baleares	5	222	10	728	1,4
Canarias	4	383	15	1.412	1,1
Cantabria	42	1.215	505	392	128,8
Castilla La Mancha	7	3.374	227	1.375	16,5
Castilla y León	20	7.204	1.470	1.707	86,1
Cataluña	15	3.964	615	4.957	12,4
Comunidad Valenciana	5	756	40	3.394	1,2
Extremadura	51	1.223	631	735	85,8
Galicia	58	13.057	7.619	1.862	409,2
La Rioja	6	728	42	215	19,5
Madrid	7	394	27	4.281	0,6
Murcia	1	237	2	982	0,2
Navarra	21	1.488	315	418	75,3
País Vasco	27	3.831	1.021	1.453	69,6
Total España	30	46.722	13.898	31.066	44,7

Fuente: MAGRAMA (2012)

Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	Forestry Law consolidated text (Forest Law 43/2003 amended by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Management Plan, stock and growth data

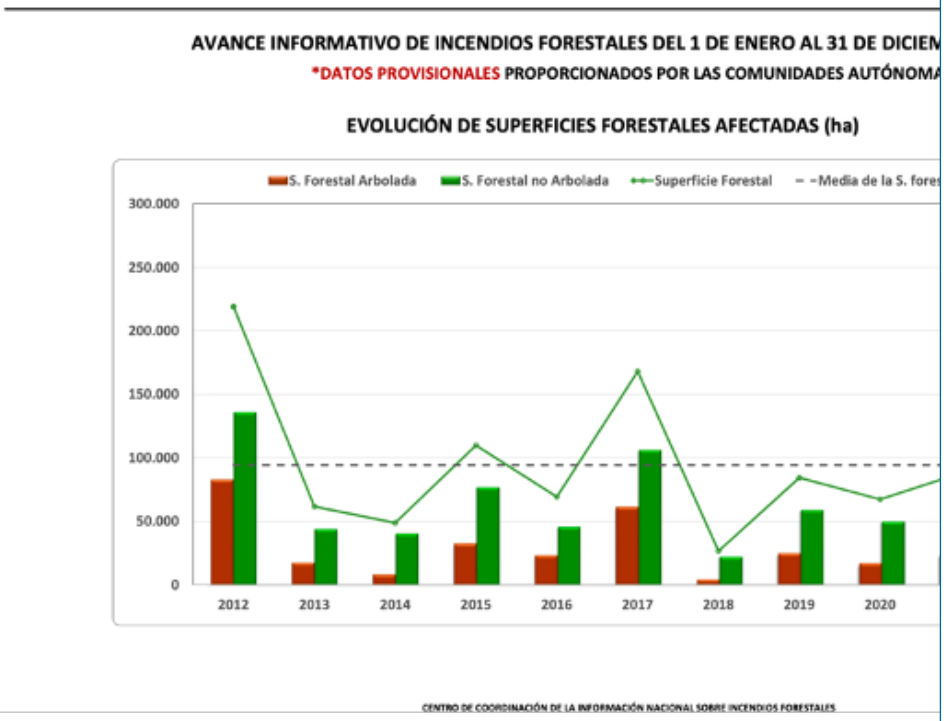
	National or regional inventories, stock and growth data. Government of Spain: Ministry of Agriculture, Fisheries and Food: https://www.mapa.gob.es/es/ Ministry for Ecological Transition and the Demographic Challenge: https://www.miteco.gob.es/es/ Biodiversity: https://www.miteco.gob.es/es/biodiversidad/temas/ Forestry statistics: https://www.miteco.gob.es/es/biodiversidad/estadisticas/ Forest Statistics Yearbooks: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.aspx IFN4: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-forestal-nacional/cuarto_inventario.aspx Galicia: Environment: https://medioambiente.xunta.gal Forestry Environment: https://ovmediorural.xunta.gal/es/areas-tematicas/forestal Andalucía: Ministry of Sustainability, Environment and Blue Economy, Andalusian Environmental Portal: https://www.juntadeandalucia.es/medioambiente/portal/home Forestry Environment: https://www.juntadeandalucia.es/medioambiente/portal/areas-tematicas/medio-forestal Regeneration data Spanish Society of Forest Sciences: Report on the status of forests and the forestry sector (ISFE) in Spain 2017: http://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf ISFE 2021 Report Preview:http://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf
Risk Rating justification	In Spain, there is legislation on this matter, and forest regeneration is mandatory within a specific period established by the forestry authority of each Autonomous Community.Article 40 of Law 43/2003, of November 21, on Forests, establishes the prohibition of changes in land use, except in cases of justified public interest and with the approval of the competent authority. It also states that the competent forestry administration will regulate cases in which, without a change in forest use, authorization is required for substantial modification of forest vegetation cover. It also prohibits any activity incompatible with the regeneration of vegetation cover in burned areas. In this sense, the Law defines forestry as the set of techniques aimed at the conservation, improvement, utilization, and regeneration, or, where appropriate, restoration of forest stands. Available forestry statistics (IFN3/IFN4) show a significant increase in timber stocks in Spain from inventory to inventory, as a result of both the continued increase in forest area in recent decades and the improvement of forest stands. Taking this into account, it seems unlikely that significant situations exist in which the forest does not regenerate after harvesting.

Risk Rating	Low Risk

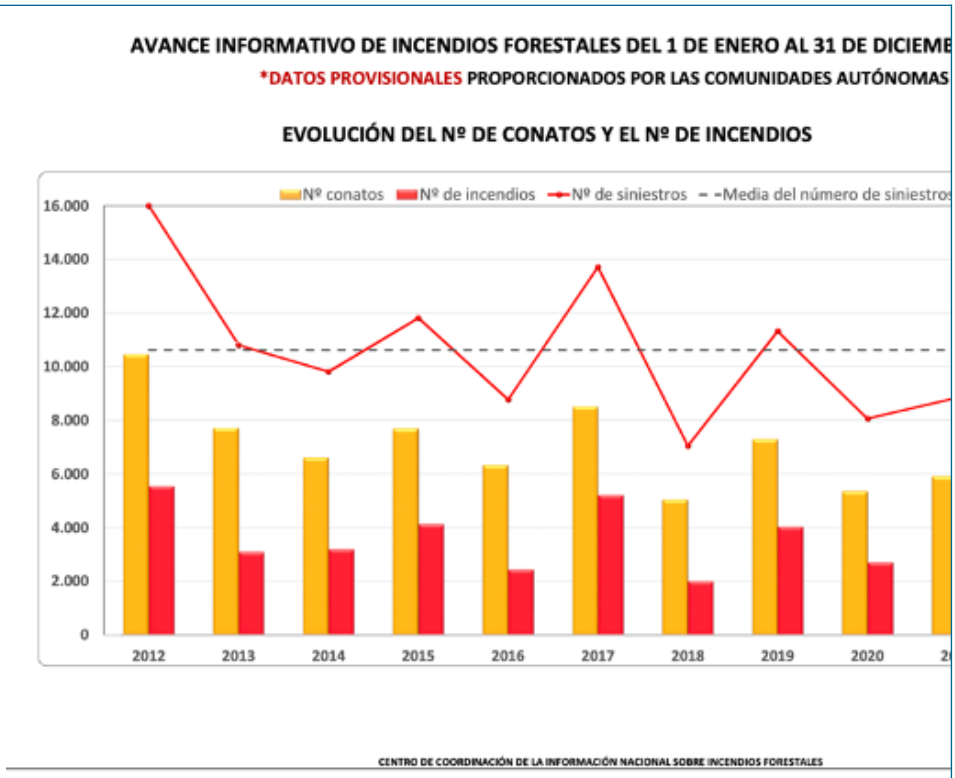
Spain Galicia and Andalusia	Indicator
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	MITECO/MAPA: Forest fires: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/ Forest fire regulations: https://www.mapa.gob.es/es/desarrollo-rural/legislacion/leg-espanola-forestal-incendios.aspx Forest Fire Statistics: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/estadisticas-datos.aspx Forest fire data. Updates: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/estadisticas-avances.aspx Forest fire data. 2023 news preview: https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/incendios-forestales/Avance_1_enero_31_diciembre_2023.pdf Existing legal framework. Laws, regulations, and regulatory bodies Consolidated text of Forestry Law (Forest Law 43/2003 amended by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 3/2007 forest fires Galicia consolidated: https://libraria.xunta.gal/sites/default/files/documents/13-0017_0.pdf Rural Environment, Xunta Galicia, Daily Risk Index Forest Fires: https://mediorural.xunta.gal/es/temas/defensa-monte/irdi Galicia Forest Fire Regulations: https://www.miteco.gob.es/es/biodiversidad/temas/incendios-forestales/coordinacion-institucional/incendios_normativa_galicia.html Galician Forest Fire Prevention and Defence Plan (PLADIGA): https://mediorural.xunta.gal/es/temas/defensa-monte/pladiga-2024 Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Law 5/1999 on the Prevention and Fight against Forest Fires in Andalusia:https://www.boe.es/buscar/pdf/1992/BOE-A-1992-15996-consolidado.pdf INFOCA Plan: https://www.juntadeandalucia.es/medioambiente/portal/landing-page-publicacion/-/asset_publisher/FytOUWH22K7t/content/plan-infoca.-un-plan-de-acci-c3-b3n-al-servicio-del-monte-mediterr-c3-a1neo-andaluz-2003-/20151 Assessment of potential impacts of forestry operations on forest health and

	vitality. Assessment of potential impacts at the construction level and measures taken to minimize them. Best practices in Forest Management. Information received from suppliers. Available statistical data. Consultation with experts (Juan Picos at X).
Risk Rating justification	Regarding pests and diseases, see indicator 2.2.2, which justifies the existence of a clear regulatory framework, action plans, and data monitoring networks, as well as competent administrations for their management and control. Consequently, it is generally considered that adequate management of pests and diseases exists, also taking into account that a large part of the responsibilities in this regard fall on public administrations. In recent years, the particular virulence of fires, with an increase in the affected forest area, is generating a significant state of social alarm, and they are perceived as the greatest threat to forest stands in Spain. Climate change, together with profound changes in land use since the second half of the 20th century, have led to an increase in fuel accumulation in forests, longer fire seasons, and a greater occurrence of extreme weather conditions, generating greater frequency and intensity of forest fires. In the words of an expert in the field, Juan Picos (School of Forestry Engineering at the University of Vigo), compiling the conclusions of the Iberian Congress on Strategic Management Zones in October 2022 from the Firepoctep project: "The variable of change in the evolution of Large Forest Fires (LFF) in the Iberian region is none other than fuel, distribution, arrangement, accumulation, and availability of forest vegetation. Rural depopulation has been followed by widespread scrubland, which, in the absence of management, inevitably leads to forest fires as a form of nature regeneration... which, in turn, leads to the abandonment of the small residual population that still inhabits them, reinforcing the problem. Only the revitalization of the rural environment and sustainable forest management can lead us to a mosaic landscape that mitigates the risk of Large Forest Fires (LFF). The stress of forest stands and the extension of high-risk periods are consequences of climate change. The occurrence of increasingly voracious and unmanageable wildfires since their extinction is flagrant, frequently generating serious civil protection emergencies. It is therefore necessary to capitalize on the experience of all operational teams. The phenomena that occurred during the 2017 wildfires in the western Iberian Peninsula are a clear example of this, as these situations are unfortunately reproducible. The seasonality of the risk of forest fires is disappearing, and will do so more rapidly in the coming years. *The management of new emergencies by forest fires requires not only a change in state and regional policies, but also legal, organizational, training, and scientific support that fosters proactivity in the preventive and comprehensive management of forest fires. Adapting to the new types of forest fires requires accelerating the professionalization process of forest firefighting operations, as well as a protocol for inter-administrative*

collaboration and the shared commitment of society as a whole.
In the fight against forest fires, reactive attitudes have often prevailed, but the number of incidents and severity of the impending fires require a shift toward proactivity as a basic principle of managing both risk and the resulting emergency. Intensive preventive treatment and its maintenance in 100% of forest areas is neither technically nor economically feasible. For this reason, specialized science is focusing its efforts on determining which areas of the territory have the greatest influence on the spread of GIF... developing different methodologies to identify so-called Strategic Management Zones (SMGs), understood as those places that maximize the effectiveness of both preventative efforts to stop the spread and safety in combat efforts."
Analyzing the data provided by MITECO in its annual news updates on forest fires, it can be seen that in the last 10 years, there have been three years (2012, 2017, and 2022) with more than 150,000 hectares of forest area burned, with 2022 being the worst year of all (268,000 hectares affected), in which, in addition, the burned forest area (115,000 hectares) significantly increases:



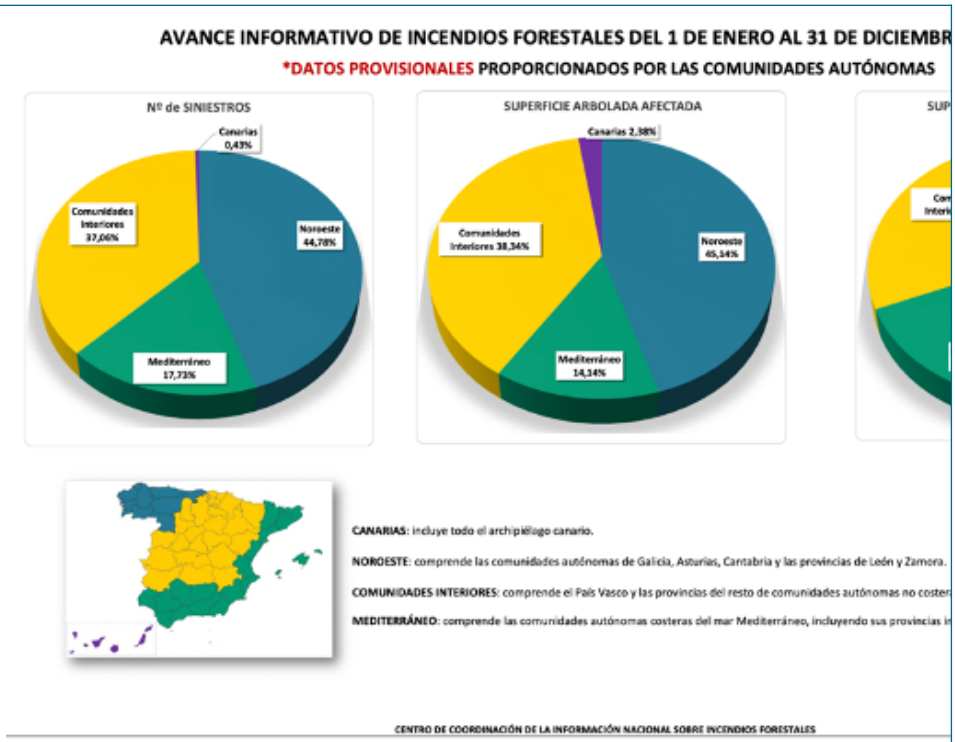
Even so, these figures are far from the worst years in terms of forest area burned in the 1980s. Regarding the evolution of fire outbreaks and fires, we can observe what is indicated in the forecasts regarding the virulence and intensity of expected fires. Currently, the number of fire outbreaks and fires is significantly lower for a larger area affected, which indicates, as the data corroborate, a higher incidence of Large Forest Fires (LFF), a category that includes fires affecting more than 500 hectares of forest:



Comparing data from 2012 and 2022, the following trends are clearly evident:

- In 2012, there were 15,997 incidents with 5,542 declared fires and a total of 218,956.59 hectares affected, of which 83,000 corresponded to wooded areas.
- In 2022, there were 10,503 incidents (34% fewer) with 3,309 declared fires (40% fewer) and a total of 267,939.64 hectares affected (22% more), of which 115,000 corresponded to wooded areas (38% more).

According to statistics provided by the relevant regional administration services, 57 GIFs occurred in 2022, the same as in 2017, while there were 41 in 2012.According to the data, it appears that the recurrence of catastrophic years related to fires in Spain is on the order of five years, the last three being 2012 (which particularly affected Castile and León and the Valencian Community), 2017 (which particularly affected the northwest Peninsula: Galicia, Asturias, León), and 2022:



As a final note, it should be noted that the percentage of forest area affected by fires relative to the national forest area reached 0.963% in 2022, the worst year in the last 10 years. At the management level, a large part of the responsibilities for forest fires falls on public administrations.

Given the complexity of this situation and the fact that addressing it far exceeds the risk analysis requirements of a company seeking to validate its supplies, the conclusions of this section focus on two issues:

- compliance with legal requirements in terms of forest planning and maintenance of forest fire prevention and defense infrastructure in the forest management unit of origin. At this level, the level of risk is differentiated between public and private forests.
- responsibilities of companies working in forests through the legal requirements imposed by public administrations when working in forests during periods of high forest fire risk. At this level, the risk level is differentiated between public and private forests.

Regarding forest management, we can make the following distinctions:

1. Public forests where Bioforga works. The government itself manages these forests and is therefore responsible for planning and maintaining adequate forest protection and prevention infrastructure.
2. Private forests. All existing legislation establishes limitations on forestry work during periods of high fire risk and, in turn, establishes obligations or responsibilities of forest managers/owners regarding forest fire prevention/defense.

In Galicia, and with regard to micro-property, the Galician Forestry Law establishes distances that plantations must respect from homes, roads, waterways, etc. It is the owners' responsibility to comply with these guidelines when planting new plantations. In turn, the Galician Regional Government

	establishes a daily forest fire risk index (IRDI) with associated limitations on forestry work based on daily levels. In Andalucia, property owners are responsible for fire prevention through Management Plans or Forest Fire Prevention Plans and the implementation of the prevention/defense measures established either in this document or in the Plans prepared by the administration. Failure to comply with this means that, in the event of a fire, the Andalusian Regional Government will charge the landowner for the costs of extinguishing the resulting fire. The Andalusian Regional Government's INFOCA Plan establishes restrictions on forest work during periods of forest fire risk. For forestry companies working in forests, the legal requirement is required for any work carried out. However, in public forests, the forestry administration itself, with its mechanisms (site manager, etc.), controls compliance. In private forests, the administration's role is one of oversight, with compliance being the responsibility of those involved (owner and company).
Risk Rating	Specified Risk

Spain Galicia and Andalusia	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and regulatory bodies. Legislation on Genetically Modified Organisms (GMOs): https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/legislacion-general/ National Biosafety Commission: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/comision-naciona-bioseguridad/ Public Registry of GMOs: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/registro-publico-OMG/
Risk Rating justification	There is no legal prohibition on the use of genetically modified material, but there is a legal framework that regulates its use, and obtaining a government license is required. There is the National Biosafety Commission, which "in accordance with the second additional provision of Law 9/2003, is a collegiate advisory body whose function is to report on authorization applications submitted to the General State Administration and the Autonomous Communities regarding genetically modified organisms (contained use, voluntary release, and marketing). It is attached to the Ministry of Agriculture, Fisheries, Food, and the Environment and is composed of representatives from the various Ministries involved, representatives of the Autonomous Communities, as well as individuals and institutions with expertise in the field."

	In turn, there is a Public Registry of GMOs, which: "was created by Royal Decree 178/2004, of January 30, approving the General Regulation for the Development and Execution of Law 9/2003, in its first additional provision, in accordance with the third additional provision of said law. It is informed by all data available by virtue of its jurisdiction, the Interministerial Council on GMOs, the National Biosafety Commission, the relevant ministerial departments, and the competent bodies of the Autonomous Communities, and which result from the processing of communications and applications for authorization for the contained use, voluntary release, and marketing of GMOs." There are no records or evidence of the use of genetically modified materials in the forestry sector.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	Existing legal framework Law 7/2021, of May 20, on climate change and energy transition: https://www.boe.es/buscar/act.php?id=BOE-A-2021-8447 Available information: maps, websites, statistics National Greenhouse Gas Inventory https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/inventario-gases-efecto-invernadero.html Carbon Sinks: https://www.miteco.gob.es/es/cambio-climatico/temas/sumideros-de-carbono.html Procedures and records on carbon storage National Contribution Determination Report: ES-2023-10-17 EU submission NDC update https://unfccc.int/NDCREG Interviews with experts
Risk Rating justification	Spain is a party to the Paris Agreement and, as a member of the EU, has a National Contribution Determination report submitted to the UNFCCC: ES-2023-10-17 EU submission NDC update. In turn, it has applicable legislation regarding the conservation and enhancement of carbon reserves and sinks, such as Law 7/2021, of May 20, on climate change and energy transition.

MITECO indicates that the emissions and removals associated with the LULUCF sector in Spain are recorded in the National Greenhouse Gas Inventory, with the sector being a net sink since the beginning of the historical data series (1990). Removals account for more than 10% of the country's total emissions, although with occasional variations resulting from various circumstances, mainly natural. According to data provided by the Ministry of Ecological Transition (MITECO) in the 2022 Greenhouse Gas Emissions Inventory, based on data from the 1990-2020 period, forest land is the largest carbon sink, with values that have remained more or less stable since 1990, absorbing approximately 32,000 kt CO2-eq annually.

España, Informe Inventarios GEI 1990-2020 (Edición 2022)

Tabla 6.1.2. Emisiones/absorciones en el sector LULUCF (cifras en

Categoría	1990	2005	2010
4A Tierras forestales	-32.205	-34.209	-35.705
4B Tierras de cultivo	10	442	-935
4C Pastizales	-2.667	-1.789	-973
4D Humedales	-136	-162	-41
4E Asentamientos	681	1.110	1.171
4F Otras tierras	337	265	118
4G Productos madereros	-2.020	-3.308	-368
4(IV)2 Emisiones indirectas de N_2O	3	10	9
TOTAL LULUCF (kt CO_2-eq)	**-35.997**	**-37.641**	**-36.725**
Emisiones LULUCF	***1.031***	***1.827***	***1.297***
Absorciones LULUCF	***-37.028***	***-39.468***	***-38.022***

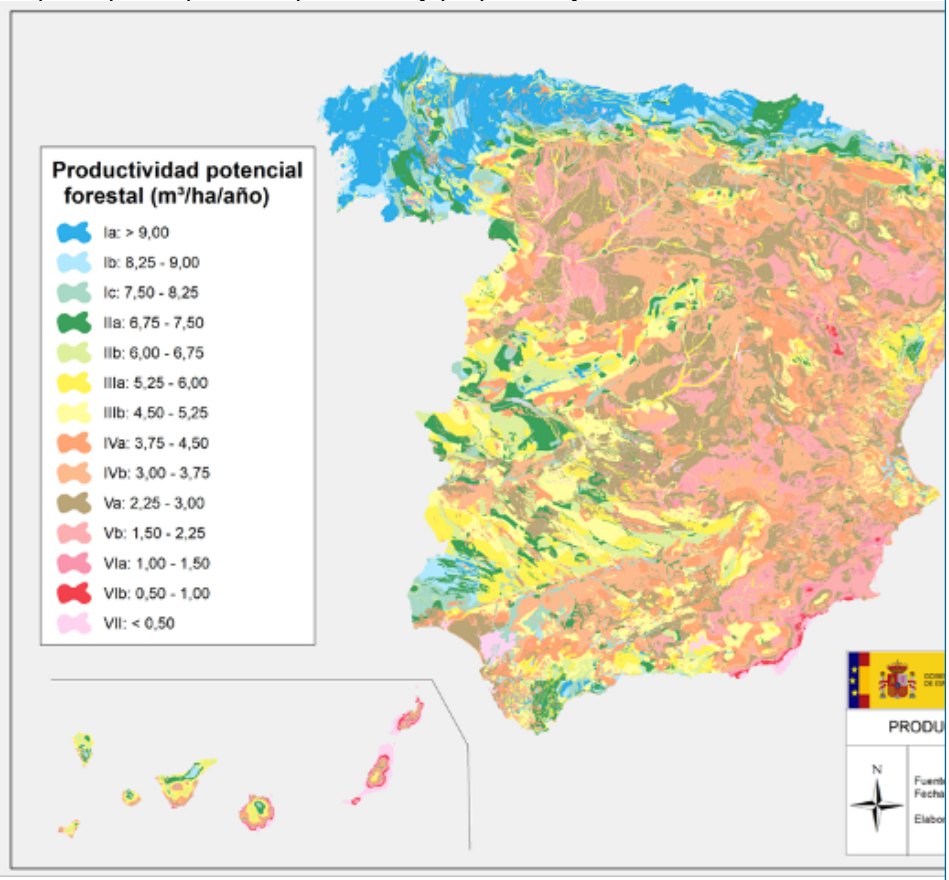
Nota: Los valores indicados en esta tabla para las seis categorías de uso de la tierra (4A a emisiones/absorciones netas resultantes de la estimación de los cambios de existencias de de las otras fuentes de emisión citadas en la tabla 6.1.1 salvo la categoría 4G y la fuente de se reflejan de manera independiente.

Of these net removals, a large part corresponds to the management of forest lands that remain as such (forest management), which has remained stable since 1990 at similar carbon absorption levels. On the other hand, studies indicate that in Spain, the climate and vegetation type largely determine the amount of carbon stored in the soil. Humid northern areas store more carbon in the soil than drier southern and eastern areas. On average, each m2 of soil sequesters 8.7 kg of carbon. This value can vary from 6.5 kg to 11.6 kg depending on the area. The highest carbon stocks per m2 in Spain are stored beneath forest soils in Asturias, Galicia, Cantabria, and the Basque Country, in that order (representing the cooler and wetter Atlantic areas). On the other hand, Murcia, Extremadura, and Andalusia are the regions that accumulate the fewest kilograms per square meter of carbon in their forest soils (they represent the driest and hottest areas, with more typically Mediterranean vegetation). Furthermore, the actions covered by the Bioforga certificate do not affect mature stands that are at risk of disappearing due to inadequate management.

Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	Existing legal framework Law 7/2021, of May 20, on climate change and energy transition: https://www.boe.es/buscar/act.php?id=BOE-A-2021-8447 Carbon sinks: https://www.miteco.gob.es/es/cambio-climatico/temas/sumideros-de-carbono.html Spanish Emissions Inventory System: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/ National Greenhouse Gas (GHG) Inventory: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/Inventario-GEI.aspx Greenhouse gas emissions inventory 1990-2021_summary: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/resumen_inventario_gei_ed_2023_tcm30-560383.pdf Greenhouse gas emissions inventory 1990-2020: https://www.miteco.gob.es/es/calidad-y-evaluacion-ambiental/temas/sistema-espanol-de-inventario-sei-/es_nir_edicion2022_tcm30-523942.pdf Available information: maps, websites, statistics Results of the carbon storage analysis Historical data seriesSoil carbon stocks and their variability across the forests, shrublands and grasslands of peninsular Spain: https://www.biogeosciences.net/10/8353/2013/bg-10-8353-2013.pdf
Risk Rating justification	According to the data provided in indicator 3.1.1, Spanish forests have maintained a stability linked to the forest management carried out throughout the period 1990-2020 as carbon sinks. Therefore, it can be considered that in the two autonomous communities of the supply base, the soil carbon stock is stable.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.

Supply Base Verifiers	Spanish Forests and their Evolution: https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-forestal-nacional/index.html Potential Forest Productivity in Spain: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/productividad_potencial.html Map of Potential Productivity in Spain, JM Gandullo and R Serrada: https://distritoforestal.es/images/MapaPPN.pdf
Risk Rating justification	Annual timber production in Spain is slightly over thirty million cubic meters (30,088,557 m3), with the province of A Coruña leading the way in terms of quantity, followed by Asturias, Lugo, Navarra, and Pontevedra. More than half of this growth is due to four species—eucalyptus and Scots, Pinaster, and Insignia pines—of which three are primarily used, and managed for, timber production. Of this increase in biomass, less than half is harvested through felling; the remainder constitutes ever-increasing forest reserves, with the resulting significant accumulation of carbon, which is removed from the atmosphere. Map of Spain's potential productivity prepared by MITECO:  According to the data on this map, as is already known, there is a clear differentiation in Spain between the Atlantic zone (Galicia and the Cantabrian Coast), with productivity levels above 9 m3/ha/year, and the Mediterranean zone (the rest of the country), with productivity levels between 0.5 and 9

	m3/ha/year. The area where Bioforga operates most, Galicia, has high forest productivity levels of >9 m3/ha/year. There is great variability in Andalusia, although Huelva and the Cádiz/Málaga mountain ranges appear to be the highest productivity areas, with values between 6 and 9 m3/ha/year, while the rest of the region ranges between 3 and 7 m3/ha/year. In this sense, Bioforga's operating areas do not fall below the 3 m3/ha/year level, which can be considered low productivity. Even so, it must be taken into account that forest management in these low-productivity forested areas (<3 m3/ha/year) usually focuses on maintaining the tree stand, so silvicultural improvement projects are usually carried out, which generate biomass, since the products are difficult to market elsewhere. It doesn't seem very logical to forgo using materials from improvement projects in low-productivity stands as biomass. In areas with productivity above 3 m3/ha/year, forest maintenance can be made compatible with obtaining wood products. In these cases, cascading forest use can produce products for different uses. Given the high variability in productivity in forest stands in Spain and the relatively low overall productivity of Mediterranean stands, the most limiting factor is the difficulty of regeneration, which, on the other hand, limits the silviculture practice. Regeneration cuts that compromise established forest stands in areas of low productivity or difficulty in regeneration are not expected or reported.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
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).
Supply Base Verifiers	MITECO, Estimation of Soil Organic Carbon: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/cos.html MITECO, Map of Soil Organic Carbon in Spain: https://www.miteco.gob.es/content/dam/miteco/es/biodiversidad/temas/desertificacion-restauracion/libro_mapadelcarbono_v311_tcm30-552615.pdf MITECO, Estimation of Soil Organic Carbon. Download area: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/cos-descargas.html Information available on the Natura 2000 Network: Galicia: https://medioambiente.xunta.gal/seccion-organizacion/c/CMAOT_DX_Conservacion_Natureza?content=Direccion_Xeral_Conservacion_Natureza/Espazos_protexidos/seccion.html&sub=Rede_natura_2000/ Andalucía: https://www.juntadeandalucia.es/medioambiente/portal/areas-

	tematicas/espacios-protegidos/espacios-protegidos-red-natura-2000 MITECO: https://www.miteco.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000.html Information on high conservation values is available in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Assets of Cultural Interest) Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ Andalucía: https://portalrediam.cica.es/VisorRediam/ Existing legal framework. Laws, regulations, and regulatory bodies Royal Decree 376/2022: https://www.boe.es/diario_boe/txt.php?id=BOE-A-2022-8121 Law 42/2007 on Natural Heritage and Biodiversity https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-21490 IUCN Red List: https://www.iucnredlist.org/es Current status of the Lists of Wild Species under Special Protection and the Spanish Catalogue of Endangered Species: https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-listado-situacion.aspx MITECO Nature Database: https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/enp_descargas.html#prettyPhoto Europarc 2023 Yearbook on the status of protected areas in Spain: https://redeuroparc.org/anuario-2023-del-estado-de-las-areas-protegidas-en-espana/ FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://connect.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document under public consultation
Risk Rating justification	Areas with high conservation values host biological, ecological, social, or cultural values of extraordinary or critical significance. In Spain, the regional governments provide abundant information, both on websites and in geographic information systems (GIS), on protected areas and priority ecosystems, habitats, and protected and threatened wildlife species. This information is appropriately identified and mapped, ensuring that HCVs/HCVs can be identified. The definition of HCVs (FSC and the HCV Network) integrates the following attributes: · HCV 1 Species diversity. · HCV 2 Ecosystems and mosaics at the landscape level. · HCV 3 Ecosystems and habitats. · HCV 4 Ecosystem services. · HCV 5 Community needs. · HCV 6 Cultural values. In this regard, the findings of the Spanish National Risk Assessment for FSC Controlled Wood are taken into account, which establishes low risk in all indicators of Category 3: Wood from forests where high conservation values are threatened by management activities. The Soil Organic Carbon Map in Spain shows the total organic carbon

	sequestration capacity of soils according to forest/agricultural land use. Emissions and removals in Spain are recorded in the National Greenhouse Gas Inventory, with the sector being a net sink since the beginning of the historical data series (1990). Absorptions account for more than 10% of the country's total emissions, although with occasional variations resulting from the occurrence of various circumstances, mainly natural. Of these values of net removals, a large part corresponds to the management of forest land remaining as such (forest management), which has remained stable since 1990 at similar values of carbon removals. On the other hand, studies indicate that in Spain, climate and vegetation type largely determine the amount of carbon stored in the soil. Humid areas in the north store more carbon in the soil than drier areas in the south and east. On average, each m^2 of soil has sequestered 8.7 kg of carbon. This value can vary from 6.5 kg to 11.6 kg depending on the area. In Asturias, Galicia, Cantabria and the Basque Country, in that order, the highest stocks of carbon per m^2 in Spain are accumulated under the forest floor (they represent the Atlantic, cooler and wetter areas). On the other hand, Murcia, Extremadura and Andalusia are the communities that accumulate the least kg per m^2 of carbon in their forest soils (they represent the driest and hottest area, with more typically Mediterranean vegetation). There is, therefore, a greater probability of finding forest areas with high carbon stocks in the mature forest stands in the north/northwest of the Iberian Peninsula. In any case, there is no specific legislative prohibition to prevent forestry works in this type of areas (with HCV and HCS) that can generate biomass.
Risk Rating	Specified Risk

Spain Galicia and Andalusia	**Indicator**
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	EU Forest Strategy: https://environment.ec.europa.eu/strategy/forest-strategy_en Royal Decree 376/2022, criteria for sustainability and greenhouse gas emission reduction from biofuels, bioliquids, and biomass fuels: https://www.boe.es/buscar/act.php?id=BOE-A-2022-8121
Risk Rating justification	Wood is a commodity, and EU laws promote the appreciation of its resources. At the same time, there is growing recognition of the need to align bioenergy policies with the cascade principle of the biomass feedstock market. According to the cascade principle, woody biomass should be used according to its highest priority order, namely: - wood-derived products; - life extension - reuse - recycling; - bioenergy; and

	- disposal. There are two main feedstock raw materials in the Supply Base of the Autonomous Communities of Galicia and Andalusia: material from different species of pine and eucalyptus. In turn, many other species may appear derived from specific processing of other types of stands or from secondary species or mixed stands. The cascade principle applies because: • eucalyptus, roundwood goes to the paper pulp industry, and off-grade remains/branches/saplings are used for biomass. • Pines: if logs are available for sawing, they are diverted to this industry, leaving the tops, remains, and small/poorly shaped/non-commercially valuable stems for use as biomass. However, there are no verifiers or data to develop, at the general level of risk analysis, a clear rationale for the indicator.
Risk Rating	Specified Risk

Spain Galicia and Andalusia	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm IUTC Global Rights Index The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381Guía de Negociación Colectiva 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf Employment contracts Existence of applicable collective bargaining agreement

	Company policies Interviews with Human Resources managers Interviews with employees
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO fundamental principles. Spain has ratified the eight ILO Fundamental Conventions. On the other hand, there are certain concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector. The International Trade Union Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries, conducting a study based on 97 internationally recognized indicators. Spain maintains a score of 2, on a range of 1 to 5 (with 1 being the best). A score of 2 indicates repeated rights violations that may hinder the improvement of working conditions. ("Certain rights have come under repeated attack by governments and/or companies and have undermined the struggle for better working conditions.") This index can be tracked on the IUTC website. According to 2022 data for Spain, the index maintains a score of 2 for repeated rights violations, with an outlook for improvement. One of the fundamental legal principles on which the current labor relations system in Spain is based is that contained in Section 1, Article 28 of the Spanish Constitution, which recognizes the right to freedom of association as a fundamental right of all to freely organize. In turn, Article 37 of the Constitution, along with Articles 35 and 38, comprise the constitutional framework for labor relations. Pursuant to this provision, the law must guarantee the right to collective bargaining and the binding force of agreements, while also recognizing the right of workers and employers to take collective bargaining measures. The law regulating the exercise of this right, without prejudice to any limitations that may be established, will include the necessary guarantees to ensure the functioning of the community's essential services. The Spanish Government also has a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the government-designated authority to oversee labor and safety rights. Companies are inspected in this regard, and any violations detected are sanctioned and corrected. No significant violations of the laws or rights to freedom of association and collective bargaining related to the forestry sector were found.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--

	es/index.htm IUTC Global Rights Index The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 Negotiation Guide 2018 Collective Agreement: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf Employment contracts Existence of applicable collective bargaining agreement Company policies Interviews with Human Resources managers Contracts with suppliers Interviews with employees
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO fundamental principles. Spain has ratified the eight ILO Fundamental Conventions.On the other hand, there are certain concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector.The International Trade Union Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries, conducting a study based on 97 internationally recognized indicators. Spain maintains a score of 2, on a range of 1 to 5 (with 1 being the best). A score of 2 indicates repeated rights violations that may hinder the improvement of working conditions. (“Certain rights have come under repeated attack by governments and/or companies and have undermined the struggle for better working conditions.”) This index can be tracked on the IUTC website. According to 2022 data for Spain, it maintains a score of 2 for repeated rights violations, with an outlook for improvement. Spain has extensive experience in combating forced labor. It was one of the first countries to ratify the Forced Labor Convention, 1930 (No. 29), in 1932. It has developed a solid legal and institutional framework to combat human trafficking, particularly with the ongoing adaptation of the relevant repressive

	provisions of the Penal Code; with the adoption in 2009 of the first Comprehensive Plan against Trafficking in Human Beings; and with the specific role played by the labor inspectorate in detecting criminal conduct arising from labor exploitation or human trafficking.The Spanish Government has a Plan to combat illegal employment and fraud. Social Security. Labor inspectors are the government-designated authorities responsible for monitoring labor and social security rights. Companies are inspected in this regard, and any violations detected are sanctioned and corrected. No significant violations of forced labor laws related to the forestry sector were found.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
4.1.3	Child labour shall not be used.
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm IUTC Global Rights Index The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en Transparency International Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf Employment Contracts Existence of an applicable collective bargaining agreement Company policies

	Interviews with Human Resources managers Contracts with suppliers Interviews with employees
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO fundamental principles. Spain has ratified the eight ILO Fundamental Conventions.On the other hand, there are certain concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector. The International Trade Union Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries, conducting a study based on 97 internationally recognized indicators. Spain maintains a score of 2, on a range of 1 to 5 (with 1 being the best). A score of 2 indicates repeated rights violations that may hinder the improvement of working conditions. (“Certain rights have come under repeated attack by governments and/or companies and have undermined the struggle for better working conditions.”)This index can be tracked on the IUTC website. Based on 2022 data for Spain, it maintains a score of 2 for repeated rights violations, with an outlook for improvement. Article 6 of the Workers' Statute establishes: “Child labor: 1. Admission to work by minors under the age of sixteen is prohibited. 2. Workers under the age of eighteen may not perform night work or any activities or jobs for which restrictions are imposed on their employment in accordance with the provisions of Law 31/1995, of November 8, on the Prevention of Occupational Risks, and applicable regulations. 3. Overtime work by minors under the age of eighteen is prohibited.” 4. The participation of minors under the age of sixteen in public performances will only be authorized in exceptional cases by the labor authority, provided that it does not pose a danger to their health or their professional and personal development. The permission must be in writing and for specific acts. The Spanish Government has a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the Government to oversee labor and safety rights. In this regard, companies are inspected, and any violations detected are sanctioned and corrected. No significant violations of child labor laws were found in the forestry sector.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--

	es/index.htm IUTC Global Rights Index The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp Transparency International Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 Collective Bargaining Guide 2018: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf Wage gap in Spain: https://www.observatorioigualdadyempleo.es/situacion-de-la-brecha-salarial-en-espana-y-europa/ Gender gap in Spain 2022: https://datosmacro.expansion.com/demografia/indice-brecha-genero-global/espana Labor discrimination: https://politica.elpais.com/politica/2018/03/02/actualidad/1519999246_882483.html Employment contracts Existence of an applicable collective bargaining agreement Company policies Interviews with Human Resources managers Contracts with suppliers Interviews with employees Records of payments made
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO fundamental principles. Spain has ratified the eight ILO Fundamental Conventions. On the other hand, there are certain concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector. The International Trade Union Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries, conducting a study based on 97 internationally recognized indicators. Spain maintains a score of 2, on a range

	of 1 to 5 (with 1 being the best). A score of 2 indicates repeated rights violations that may hinder the improvement of working conditions. ("Certain rights have come under repeated attack by governments and/or companies and have undermined the struggle for better working conditions.") This index can be tracked on the IUTC website. Based on 2022 data for Spain, it maintains a score of 2 for repeated rights violations, with an outlook for improvement. Furthermore, international reports show: · Corruption Perception Index value of 56. The perception of the level of corruption has increased significantly in Spain in recent years, although it remains clearly above 50, which implies a relatively low level of perception; · World Bank Governance Indicators (WGI), values for 2021 between 64.62 and 80.19 (1-100 points). The WB WGI report has been conducted in 200 countries since 1996 and covers the following governance indicators: (i) Voice and Accountability, ii) Political Stability and Absence of Violence/Terrorism, iii) Government Effectiveness, iv) Regulatory Quality, v) Rule of Law, and vi) Control of Corruption. On the other hand, there are certain concerns regarding civil rights in Spain, reflected in reports from international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector. Spain does not appear in reports from international organizations (Global Witness; Human Rights Watch; Chattham House Illegal Logging Portal) regarding activities related to the forestry sector. The gender pay gap in Spain, according to Eurostat data, is 14.9%. (The average gender pay gap in the EU is 16.3%). There is a continued decline, having stood at 19% in 2002. In turn, the forestry and logging sector is the most male-dominated, with only 6% of the workforce being women. The Spanish Government has a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the government-designated authorities responsible for monitoring labor and safety rights. Companies are inspected in this regard, and any violations detected are sanctioned and corrected. According to available information, no evidence has been found confirming significant risks of workplace discrimination linked to the forestry sector.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm IUTC Global Rights Index The World's Worst Countries for

	Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp Transparency International Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 2018 Collective Bargaining Guide: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf Wage gap in Spain: https://www.observatorioigualdadyempleo.es/situacion-de-la-brecha-salarial-en-espana-y-europa/ Gender gap Spain 2022: https://datosmacro.expansion.com/demografia/indice-brecha-genero-global/espana Labor discrimination: https://politica.elpais.com/politica/2018/03/02/actualidad/1519999246_882483.html Contracts Contracts with suppliers Interviews with workers ITA (Report of Employed Workers)
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO fundamental principles. Spain has ratified the eight ILO Fundamental Conventions. On the other hand, there are certain concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector. The International Trade Union Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries, conducting a study based on 97 internationally recognized indicators. Spain maintains a score of 2, on a range of 1 to 5 (with 1 being the best). A score of 2 indicates repeated rights violations that may hinder the improvement of working conditions. ("Certain rights have come under repeated attack by governments and/or companies and have undermined the struggle for better working conditions.") This index can be

	tracked on the IUTC website. Based on 2022 data for Spain, it maintains a score of 2 for repeated rights violations, with an outlook for improvement. In Spain, the government sets the "Minimum Interprofessional Wage" annually, after consultation with the most representative trade unions and business associations. This wage is set for both permanent and temporary workers, as well as for domestic workers, taking into account the Consumer Price Index, the national average productivity achieved, the increase in labor's share of national income, and the general economic situation. In recent years, this minimum wage has increased considerably, rising from a 2018 value of €735.9 gross/month to €1,184 gross/month in 14 installments (€16,576 gross per year) in 2025 (this amount represents a 4.41% increase compared to 2024). There are usually sector-specific collective bargaining agreements with established wages and conditions for workers in the sector. Working conditions are detailed in the Workers' Statute. The Spanish Government has a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the authorities designated by the Government to oversee labor and safety rights. Companies are inspected in this regard, and any violations detected are sanctioned and corrected. According to the information available on employment conditions, there is a legal framework in Spain and authorities that enforce it.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm Transparency International Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf

	Working hours in Spain: https://www.bankinter.com/blog/finanzas-personales/jornada-laboral-espana#:~:text=la%20situación%20actual.-,Reducción%20de%20la%20jornada%20laboral%20en%20España,semanal%20actuales%20vigentes%20desde%201983. Applicable collective bargaining agreement conditions Contracts Time records
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO/ILO fundamental principles. Spain has ratified the eight ILO/ILO Fundamental Conventions. On the other hand, there are certain concerns regarding civil rights in Spain, reflected in reports by international organizations such as Amnesty International; see the 2021 report on Spain. None of the concerns are directly related to the forestry sector. In Spain, the working week is currently 40 hours, so the annual work week is 1,826 hours. Regarding the maximum daily hours a worker can work, generally speaking, no more than 9 hours of actual work per day may be performed, unless there is a collective bargaining agreement or agreement that stipulates a different distribution. It is possible to distribute the working day irregularly throughout the year, up to 10% of the total, provided that the minimum daily and weekly rest periods are respected. The worker must be informed at least five days in advance of any changes.Since May 12, 2019, all companies are required to keep a daily record of working hours, including the start and end times of each employee's work. This record must be kept for at least four years and be available to employees, legal representatives, and the Labor Inspectorate. Rest and Breaks · Rest between shifts: At least 12 hours must elapse between the end of one shift and the start of the next. · Breaks during the shift: If the daily workday exceeds 6 continuous hours, a minimum 15-minute break is required, which may be considered effective working time if established by the agreement or contract. · Weekly rest: Workers are entitled to a minimum weekly rest period of one and a half uninterrupted days, which usually includes Saturday afternoon or Monday morning along with Sunday.Overtime · Workers may work up to a maximum of 80 hours of overtime per year, unless these hours are compensated with rest within four months of their completion. · Hours worked to prevent or repair accidents or urgent damage are not counted as overtime. Currently, the Spanish Government has approved a draft law to reduce the working day to 37.5 hours, which, if approved by Parliament, will come into effect on January 1, 2026.Working conditions are outlined in the Workers' Statute.The Spanish Government has a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the authorities designated by the Government to oversee labor and safety rights. Companies are inspected in this regard, and any violations detected are sanctioned and corrected. According to the information available on employment conditions, there is a legal framework in Spain and authorities that enforce it.

Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	Existing Legal Framework and Level of Governance ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm IUTC Global Rights Index The World's Worst Countries for Workers: https://www.ituc-csi.org/ituc-global-rights-index-2020?lang=en IUTC Risk Index Spain 2022: https://www.globalrightsindex.org/es/2022/countries/esp Transparency International Corruption Perceptions Index 2024 https://www.transparency.org/en/cpi/2024/index/esp Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 http://www.congreso.es/consti/constitucion/indice/sinopsis/sinopsis.jsp?art=37&tipo=2 https://www.iberley.es/temas/contenido-caracteres-derecho-sindical-negociacion-colectiva-11381 2018 Collective Bargaining Guide: https://www.mites.gob.es/ficheros/ministerio/sec_trabajo/ccncc/B_Actuaciones/Guia/GuiaNC_2018_web.pdf Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf Employment contracts Existence of applicable collective bargaining agreement Company policies Interviews with Human Resources managers Contracts with suppliers Interviews with employee
Risk Rating justification	Labor rights are adequately protected in Spain, including those specified in the ILO fundamental principles. Spain has ratified the eight ILO Fundamental Conventions. On the other hand, there are certain concerns regarding civil rights in Spain, as reflected in reports by international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector.The International Trade Union

	Confederation (IUTC) regularly publishes reports on working conditions, the latest in 2020 covering 144 countries, conducting a study based on 97 internationally recognized indicators. Spain maintains a score of 2, on a range of 1 to 5 (with 1 being the best). A score of 2 indicates repeated rights violations that may hinder the improvement of working conditions. ("Certain rights have come under repeated attack by governments and/or companies and have undermined the struggle for better working conditions.") This index can be tracked on the IUTC website. Based on 2022 data for Spain, it maintains a score of 2 for repeated rights violations, with an outlook for improvement. Additionally, in international reports: • Corruption Perception Index (CPI) score of 56. The perceived level of corruption has increased significantly in Spain in recent years, although it remains clearly above 50, implying a relatively low level of perception; • World Bank Governance Indicators (WGI) score for 2021 between 64.62 and 80.19 (1-100 points). The World Bank's WGI report has been conducted in 200 countries since 1996 and covers the following governance indicators: i) Accountability, ii) Political stability and absence of violence/terrorism, iii) Government effectiveness, iv) Regulatory quality, v) Rule of law, and vi) Control of corruption. (i) Voice and Accountability, ii) Political Stability and Absence of Violence/Terrorism, iii) Government Effectiveness, iv) Regulatory Quality, v) Rule of Law, and vi) Control of Corruption.) On the other hand, there are certain concerns regarding civil rights in Spain, reflected in reports from international organizations such as Amnesty International. See the 2021 report on Spain. None of the concerns are directly related to the forestry sector. Spain does not appear in reports from international organizations (Global Witness, Human Rights Watch, Chattham House Illegal Logging Portal) regarding activities related to the forestry sector. The Spanish Government has a Plan to combat illegal employment and Social Security fraud. Labor inspectors are the authority designated by the Government to monitor labor and safety rights. Companies are inspected in this regard, and any violations detected are sanctioned and corrected. According to the available information, no evidence has been found confirming significant risks of workplace discrimination linked to the forestry sector.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
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.
Supply Base Verifiers	Existing legal framework. Laws, regulations, and oversight bodies. Law 31/1995 on Occupational Risk Prevention: https://www.boe.es/buscar/pdf/1995/BOE-A-1995-24292-consolidado.pdf

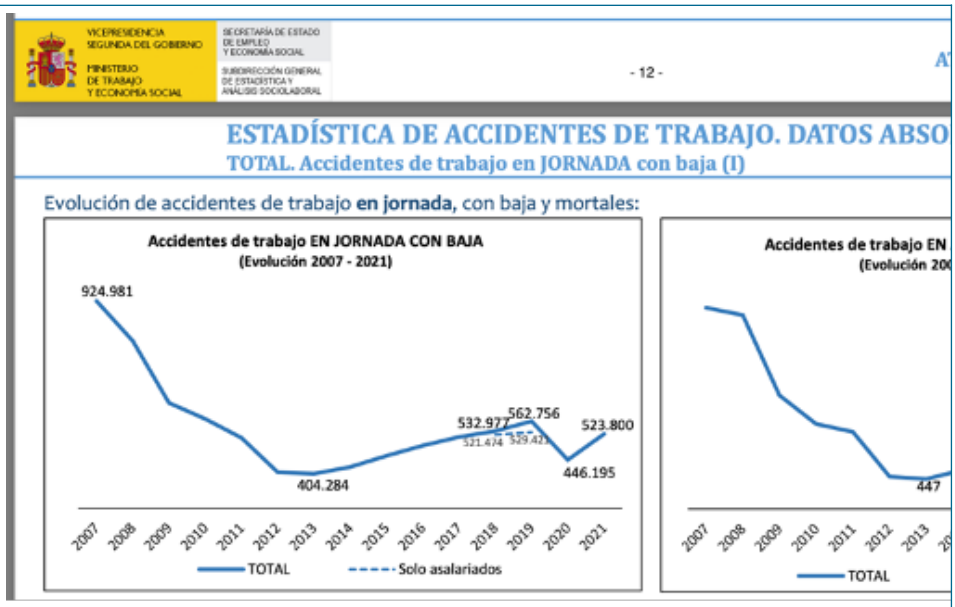
	Royal Decree 39/1997 approving the Regulations on Prevention Services: https://www.boe.es/buscar/pdf/1997/BOE-A-1997-1853-consolidado.pdf Ministry of Labor and Social Economy, Labor Guide: https://www.mites.gob.es/es/guia/index.htm Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2&nota=0&tab=2 Training plan, course registration, and materials Training Records of training completed Monitoring compliance with labor and social security regulations Interviews with workers
Risk Rating justification	In Spain, companies are required to comply with Occupational Risk Prevention legislation. To do so, they typically hire an external prevention service responsible for conducting a study of the company's occupational risks, implementing the necessary measures to minimize them, and providing adequate employee training. Bioforga has a system in place that covers all aspects required to ensure compliance with Occupational Health and Safety legislation, including adequate employee training. Bioforga has an active contract for prevention services with MAS PREVENCIÓN. In the case of suppliers, most have FSC and PEFC certifications, which require monitoring of these issues. In any case, Bioforga ensures access to information regarding the training of the supplier's staff when necessary. In addition, Bioforga has developed and implemented Forestry Work and Forestry Machinery Handling Sheets that describe all forestry work, how to approach it, the necessary preventive safety measures, and what to do in the event of an accident or emergency. Bioforga certifies the training of its employees in this regard. Records of mandatory training and qualification records are collected during the supplier qualification process and verified during inspections. Staff knowledge levels are inspected during on-site visits.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	Existing legal framework Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf Law 2/2006, of June 14, on the civil law of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2006/BOE-A-2006-14563-consolidado.pdf Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Forestry Law, consolidated text (Law 43/2003) Forestry Law amended by

	Laws 10/2006, of April 28, and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalucia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2&nota=0&tab=2 Level of governance Manuals of good forestry practices Existence of contracts
Risk Rating justification	In Spain, there are clear and well-known legal avenues for conflict resolution, which are also regulated by the corresponding laws.The legal framework regarding land use and ownership rights, forest management activities, and worker conditions includes, among others, the following: • Civil Code (Spain and Galicia) • Spanish Constitution • Forestry Law of the State and the Regional Governments • Workers' Statute The existing legal framework and the various laws clearly define the responsibilities and duties of those involved in these matters, as well as provide a clear framework for appeals or complaints in the event of disputes regarding these matters. Furthermore, Bioforga has a complaints handling procedure integrated into its PEFC chain of custody certification.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
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.
Supply Base Verifiers	Existing Legal Framework and Level of Governance Law 31/1995, of November 8, on the Prevention of Occupational Risks (BOE 269 of November 10, 1995) https://www.boe.es/buscar/pdf/1995/BOE-A-1995-24292-consolidado.pdf Royal Decree 39/1997 approving the Regulations on Prevention Services: https://www.boe.es/buscar/pdf/1997/BOE-A-1997-1853-consolidado.pdf Ministry of Labor and Social Economy, Labor Guide: https://www.mites.gob.es/es/guia/index.htm Spanish Labor and Social Security Legislation: https://www.boe.es/legislacion/codigos/codigo.php?id=93&modo=1&nota=0&tab=2 Ministry of Labor and Social Economy, Occupational Accident Statistics: https://www.mites.gob.es/estadisticas/eat/welcome.htm

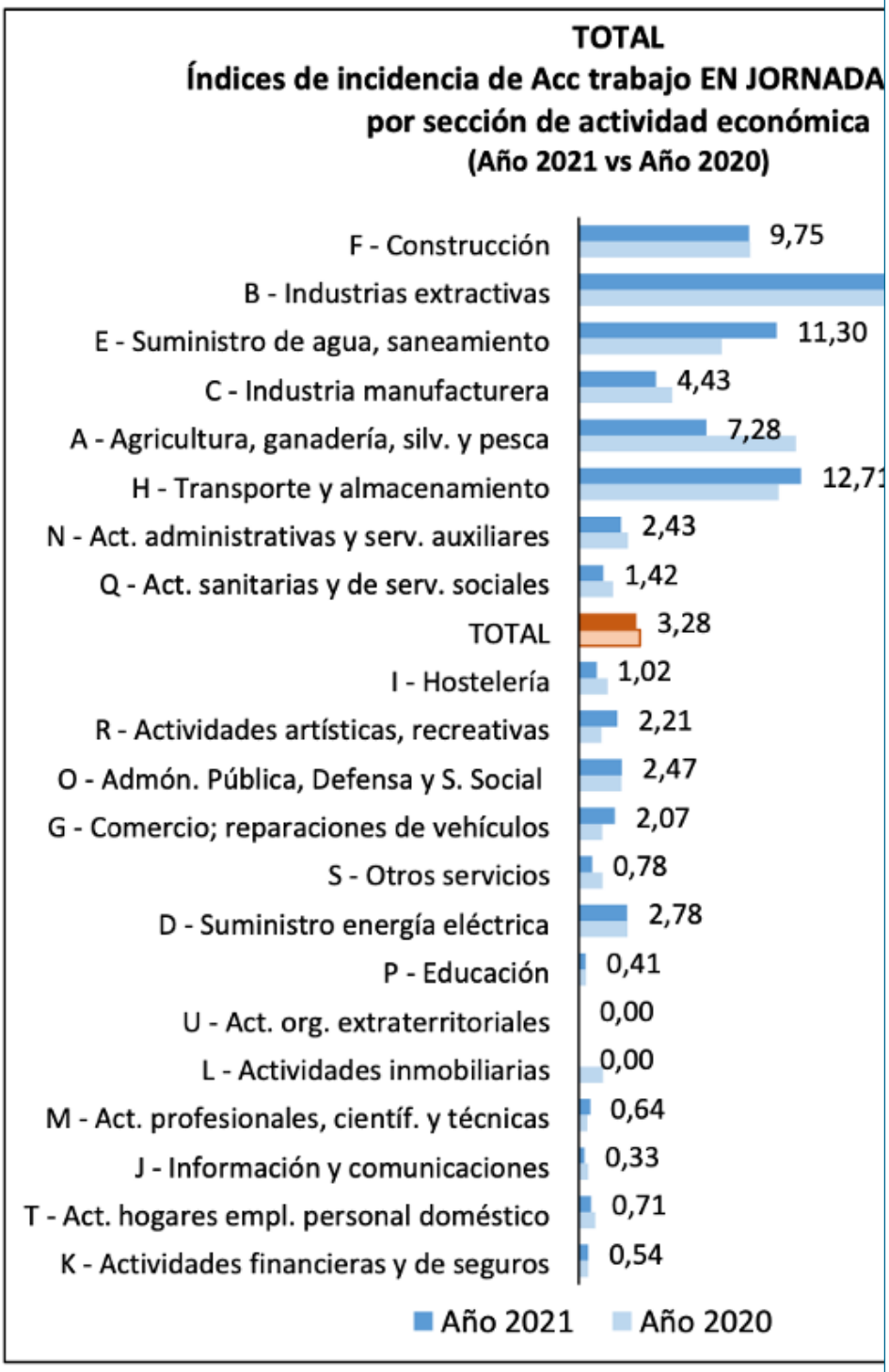
	Ministry of Labor and Social Economy, Occupational Accident Statistics, 2021: https://www.mites.gob.es/es/estadisticas/monograficas_anuales/EAT/2021/index.htm Ministry of Labor and Social Economy, Strategic Plan for Labor Inspection and Social Security: https://boe.es/boe/dias/2021/12/03/pdfs/BOE-A-2021-20005.pdf INSST, Forestry Work: https://www.insst.es/materias/sectores-de-actividad/agrario/actividades/trabajos-forestales ILO Safety and Health in Forestry Work: https://www.ilo.org/global/topics/safety-and-health-at-work/normative-instruments/code-of-practice/WCMS_112615/lang--es/index.htm Registration for Occupational Health and Safety Courses Good Practices Manual Forestry Work Sheets Machinery Handling Sheet Forestry Records of training conducted Records of PPE delivery Field inspections Risk assessments Interviews with staff
Risk Rating justification	In Spain, Occupational Health and Safety is extensively regulated by various laws. This legislation covers all activities related to the forestry sector, such as personal protective equipment, use of machinery, and more. Risk assessment is a basic process for active occupational health and safety management. The assessment procedure is necessary for planning preventive action and for selecting work equipment, techniques, and work organization systems. Law 31/1995, of November 8, on Occupational Risk Prevention (Official State Gazette 269 of November 10, 1995) establishes Occupational Risk Assessment as the instrument or "process aimed at estimating the magnitude of risks that could not be avoided, which will provide the necessary information for the employer to take the most appropriate measures for prevention planning in the company." The employer will organize the resources necessary for the development of preventive activities according to one of the following methods: • Personally assuming the preventive activity. • By designating one or more workers to carry it out. • By establishing an in-house prevention service. • By establishing a joint prevention service. • By using an external prevention service. Most companies, unless required by their size or legislation to have their own prevention system, contract with an external prevention service responsible for conducting a study of the company's occupational risks, implementing the necessary measures to minimize them, and providing adequate training for the company's employees. The evolution of occupational accident statistics in Spain can be seen in the following graph:



It is observed that they have decreased significantly since 2007 levels, and although in absolute numbers there has been a slight increase since 2012, the current incidence rates are similar to those of 2012. Furthermore, the ratio of fatal accidents to total accidents resulting in sick leave remains close throughout this period to one fatal accident for every 1,000 accidents resulting in sick leave.

By sector, in 2021, the construction sector had the highest incidence rate, with 6,316.0 accidents resulting in sick leave per 100,000 workers. This is followed by the industrial sector, with 4,426.0, and the agricultural sector (which includes forestry) with 4,318.7 accidents per 100,000 workers.

Regarding the incidence of fatal accidents, the following graph shows data by productive sector for 2020 and 2021. Agriculture, livestock, forestry, and fishing remain above the overall average, with a rate of 7.28 fatal accidents per 100,000 workers, compared to the overall average of 3.28. In any case, these figures are far from the 27.76 and 12.71 fatal accidents per 100,000 workers in the extractive industries and transport and storage.



A more specific study of the forestry sector shows that 50% of forestry accidents occur during felling and processing work using chainsaws. Furthermore, it is observed that forestry and logging is one of the sectors with above-average workplace accident rates. Labor inspectors are the government-designated authority for monitoring labor and safety rights. It is

	noted that the forestry sector is taken into account when scheduling labor inspections and that specific plans exist for the sector. Inspectors inspect companies, and any violations detected are sanctioned and corrected. For work in public forests, the public administration appoints a Health and Safety Coordinator who monitors both the compliance of all documentation and the execution of field work in compliance with legal requirements. It is concluded that: * There is a clear legal framework in Spain and effective labor inspections. * Companies must have a system in place to ensure their compliance, as well as that of their subcontractors and suppliers, with Occupational Health and Safety legislation, with certifications such as OSHAS/ISO 45001 that ensure an adequate working methodology. Public administrations establish the position of the Occupational Health and Safety Coordinator.
Risk Rating	Specified Risk

Spain **Galicia and Andalusia**	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES_2018-09-11: https://connect.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document for public consultation Spain Risk Assessment, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf World Bank Governance Indicators, WGI: https://www.worldbank.org/en/publication/worldwide-governance-indicators Transparency International, CORRUPTION PERCEPTIONS INDEX 2024: https://transparencia.org.es/wp-content/uploads/CPI2024_Report_EN.pdf Amnesty International: https://www.amnesty.org/es/location/europe-and-central-asia/spain/report-spain/ Chatham House: https://forestgovernance.chathamhouse.org Global Witness: https://globalwitness.org/en/ ILO Spain: http://www.ilo.org/madrid/oit-en-españa/lang--es/index.htm ILO Conventions: http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--es/index.htm Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2&nota=0&tab=2
Risk Rating justification	In Spain, there are many customary rights linked to forests that date back to ancient times. There are no significant conflicts related to these rights, and

	where they exist, there are established channels for their management and resolution. Many of these uses have become extinct due to disuse or simply exist but are not exercised. Others have been integrated into forest management: public roads, firewood, communal management, etc. There are numerous forestry and other associations, at the local or regional level, that carry out important work in the recovery or maintenance of customary forest uses. The FSC National Risk Assessment for Spain: FSC-NRA-ES V1-1 ES_2018-09-11 establishes low risk in these areas. The new version of this risk assessment, from 2025 and currently open for public consultation, maintains the low-risk designation. This is also the case with the Preferred by Nature risk analysis related to timber harvesting, linked to the requirements of the EUT(D)R. Spain has ratified the eight ILO/ILO Core Conventions.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	ASEMFO, Study on Investment and Employment in the Forestry Sector: http://www.asemfo.org (https://asemfo.org/xii-estudio-inversion-empleo-sector-forestal/) Government of Spain: Ministry of Agriculture, Fisheries and Food: https://www.mapa.gob.es/es/ Ministry for Ecological Transition and the Demographic Challenge: https://www.miteco.gob.es/es.html Biodiversity and forests: https://www.miteco.gob.es/es/biodiversidad/temas.html Forest statistics: https://www.miteco.gob.es/es/biodiversidad/estadisticas.html Forest Statistics Yearbooks: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_anuarios_todos.html Forest economics and foreign trade: https://www.miteco.gob.es/es/biodiversidad/estadisticas/forestal_econ_comercio_exterior.html Spanish Society of Forest Sciences: Report on the status of forests and the forestry sector (ISFE) in Spain 2017: https://secforestales.org/sites/default/files/archivos/isfe2017_final-v2.pdf ISFE 2021 Report Preview: https://secforestales.org/sites/default/files/archivos/avance_isfe2021.pdf News with global data on the wood industry: https://www.asturias.es/RecursosWeb/trabajastur/Estudios%20Sectoriales/Documentos/Actualizacion_Forestal_madera_2015.pdf

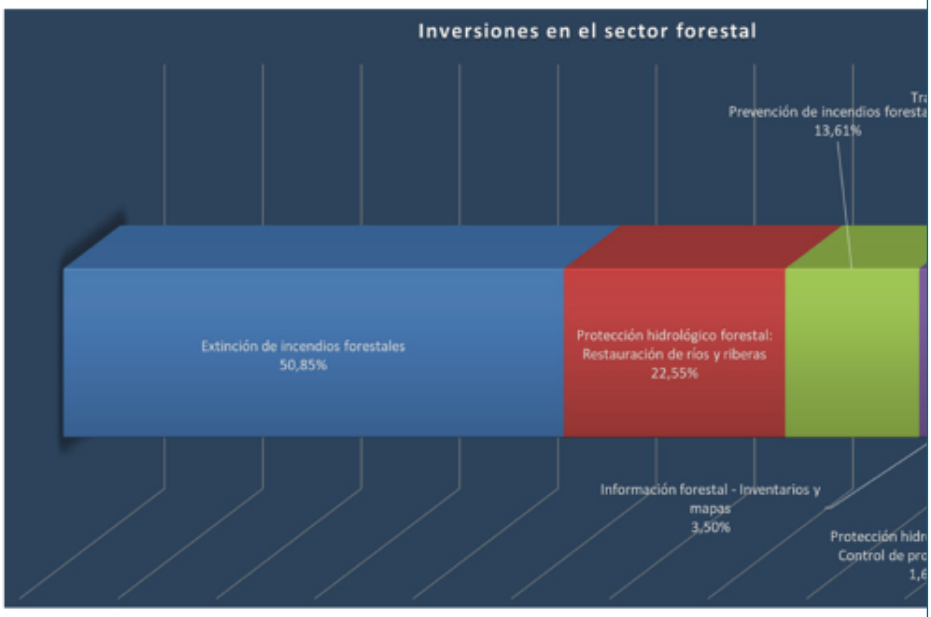
Risk Rating justification	The Spanish forestry industry's activity was significantly affected by the economic crisis, particularly by the bursting of the real estate bubble in 2008. Data indicates that industry activity is recovering. Within this recovery, bioenergy plays a significant role, mobilizing significant resources for both domestic consumption and export, whether in the form of wood chips or pellets. In terms of investment availability, "there are currently opportunities for the forestry sector in the medium term. On the one hand, the European Green Deal represents an ambitious EU initiative to become the first climate-neutral region by 2050, through a true transformation of the economy with sustainable parameters from production to consumption. We also have the European Forest Strategy, adopted by the European Commission on July 16, 2021, in which we highlight as an important aspect the recognition of the importance of forest resources for the bioeconomy and their key role for rural areas and employment. The European Social Fund (now ESF+), which finances projects to promote employment and social inclusion throughout the EU, will invest more than €88 billion between 2021 and 2027. This investment is expected to create new green jobs and support education and training in new skills, thus facilitating the transition to a green and digital economy. The Recovery, Transformation, and Resilience Plan provides for significant investment in the forestry sector in component 4, dedicated to forest ecosystems, and in component 5, focused on water. The program includes a series of structural and legislative reforms aimed at a green, digital, inclusive Spain without gender gaps, and with greater social and territorial cohesion. This Plan will mobilize 50% of Spain's resources through the Next Generation EU instrument, through the implementation of €72 billion in European funds until 2023. Another opportunity is the Common Agricultural Policy, with the development of the new Common Strategic Plan 2021-2027. Forest management is key to rural development. To comply with the provisions of the European Commission, the Plan must incorporate the guidelines of the European Green Deal and the European Biodiversity Strategy. Both the General State Administration and the Autonomous Communities must promote forestry interventions. At least 30% of the investment should be allocated to forestry activities." · According to the 12th Study on Investment and Employment in the Forestry Sector, 2019 and 2020, conducted by ASEMFO in collaboration with the Government of Spain: Investment by all public administrations in the forestry sector since 2000, which represents an important source of mobilization of economic resources and job creation:

AÑO	Inversión en el Sector Forestal
2000	883.658.000,00
2001	819.363.000,00
2002	846.630.000,00
2003	963.419.000,00
2004	985.055.000,00
2005	970.503.930,00
2006	1.192.892.760,00
2007	1.413.786.980,20
2008	1.556.929.275,80
2009	1.741.980.488,40

AÑO	Inversión
2010	
2011	
2012	
2013	
2014	
2015	
2016	
2017	
2018	
2019	
2020	

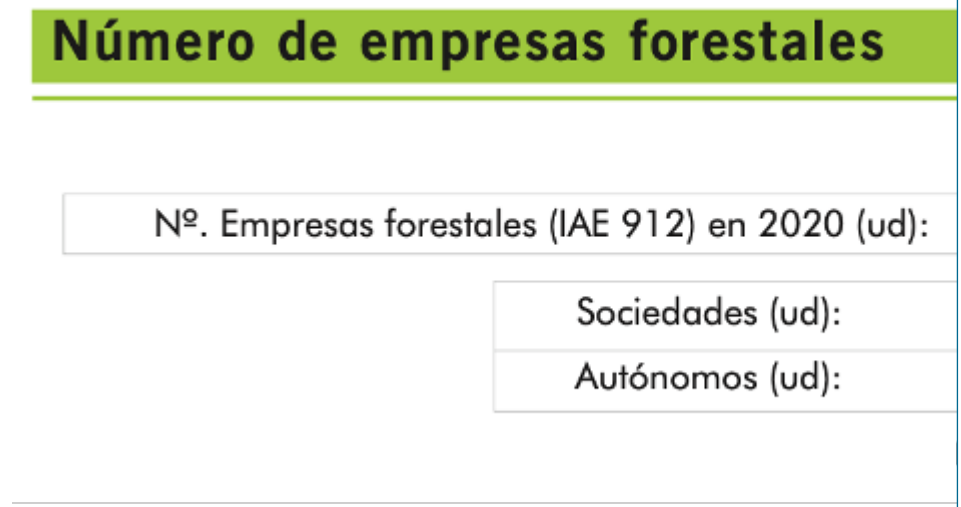
The amount invested in the forestry sector represents 3.19% of total investment in Spain.

This investment has been distributed as follows:



· Number of forestry companies in 2020

Galicia



Andalucía



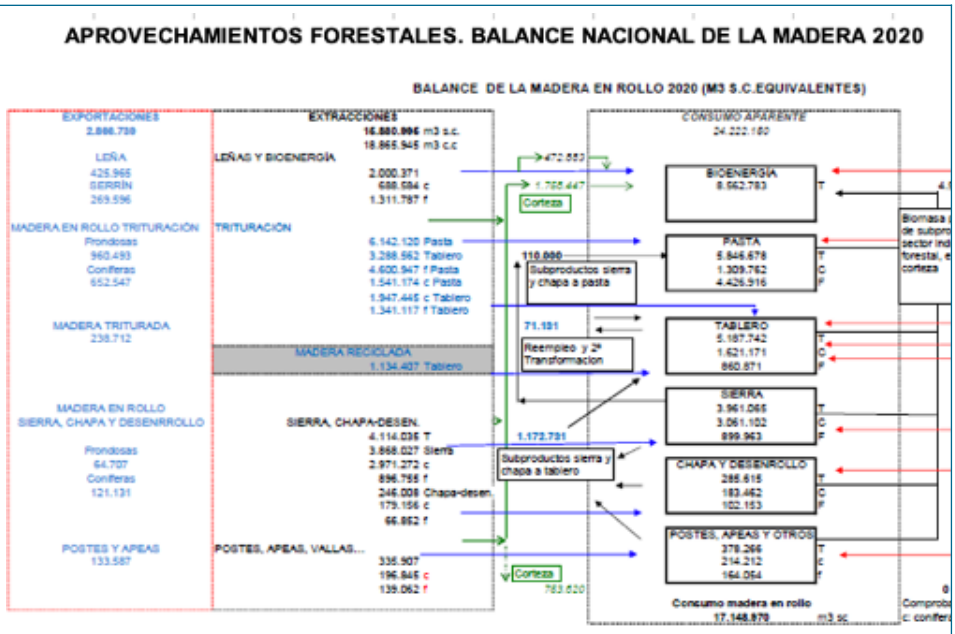
Timber felling values in Spain in 2022 obtained from the Government of Spain:

COMUNIDAD AUTÓNOMA	CONÍFERAS (m^3 cc)	FRONDOSAS (m^3 cc)
Andalucía	98.967	39.611
Aragón	436.862	3.314
Canarias	3.780	...
Cantabria	199.290	378.464
Castilla-La Mancha	301.661	26.367
Castilla y León	2.260.729	325.845

COMUNIDAD AUTÓNOMA	CONÍFERAS (m^3 cc)	FRONDOSAS (m^3 cc)
Cataluña	720.692	105.794
Comunidad de Madrid	18.800	3.836
Comunidad Foral de Navarra	670.238	220.779
Comunidad Valenciana	30.868	1.293
Extremadura	83.198	42.528
Galicia	4.441.818	6.553.388
Islas Baleares	5.074	...
La Rioja	135.449	38.121
País Vasco	1.901.204	224.285
Principado de Asturias	521.285	682.120
Región de Murcia	83	...
ESPAÑA	**11.829.998**	**8.645.745**

Tabla 8.1: Cortas de coníferas, frondosas y totales por comunid

Nota: Los datos de Andalucía corresponden a montes de propiedad públic



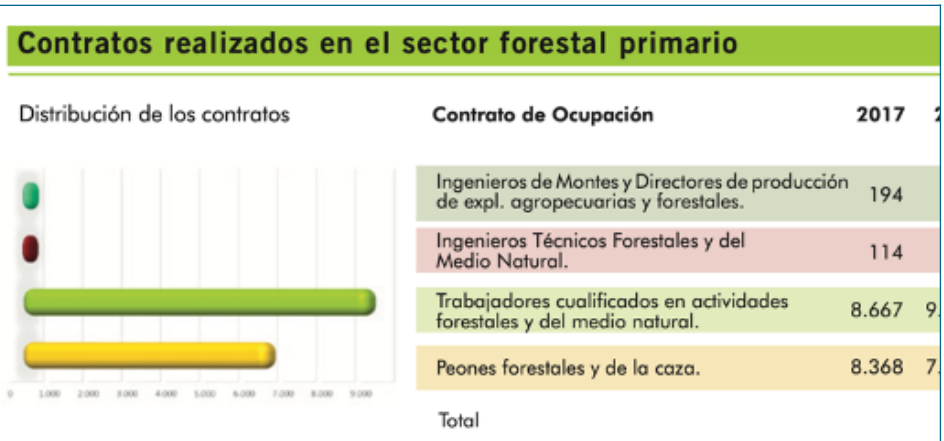
The active population employed in the forestry sector (forestry) represents 1.6% of the total employed workforce in 2022.
During the most significant years of the economic crisis, the forestry sector maintained constant relative percentages of the employed workforce, demonstrating its adaptive capacity to cope with difficult situations. It is expected that these percentages will increase in the future, supported by the green jobs generated through sustainable energy sources such as biomass, a greater appreciation of the multifunctionality of forests, and a better public perception of both direct and indirect (social, economic, and environmental) benefits.

According to the 12th Study on Investment and Employment in the Forestry Sector, 2019 and 2020, conducted by ASEMFO in collaboration with the Government of Spain, the following data are currently being collected:
· • contracts signed in the primary forestry sector in 2020
Galicia

Contratos realizados en el sector forestal primario

Distribución de los contratos	Contrato de Ocupación	2017	
	Ingenieros de Montes y Directores de producción de expl. agropecuarias y forestales.	66	
	Ingenieros Técnicos Forestales y del Medio Natural.	228	
	Trabajadores cualificados en actividades forestales y del medio natural.	3.941	4
	Peones forestales y de la caza.	3.719	3
	Total		

Andalucía

	 The impact of the work carried out by forestry companies covers both forestry operations in private forests and the mobilization of resources from public authorities, either through subsidies or direct investment, with an impact on local economies, both through the use of local labor in the forestry fields and through the travel of the teams themselves, which require accommodation, maintenance, etc.
Risk Rating	Low Risk

Spain **Galicia and Andalusia**	**Indicator**
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	MITECO, Regulatory Framework for Hydrological Planning: https://www.miteco.gob.es/es/agua/legislacion/marco_normativo_planificacion.html Forestry Law consolidated text (Forest Law 43/2003 amended by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996
Risk Rating justification	Regarding this indicator, the protection of the headwaters of watersheds is only considered applicable in the most arid areas of southern and eastern Spain, which typically have protective reforestation activities carried out by the public administration and are protected by both state and regional legislation. These lands are usually classified as public forests managed by the administration itself; in fact, these types of forests are among those that can be included in the catalog of public utility forests. In any case, any activities in these areas require prior authorization from the competent administration and oversight by law enforcement officials.
Risk Rating	Low Risk

Spain Galicia and Andalusia	Indicator
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.
Supply Base Verifiers	Forestry Law consolidated text (Forest Law 43/2003 amended by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996 Código Civil: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf Law 2/2006, of June 14, on the civil law of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2006/BOE-A-2006-14563-consolidado.pdf
Risk Rating justification	There are no indigenous peoples or minorities in Spain that require special protection regarding their rights to forest use, nor are there any local communities that depend on forest services for their subsistence. See 4.2.1 and 4.2.3.
Risk Rating	Low Risk

Spain Galicia and Andalusia	Indicator
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.
Supply Base Verifiers	Spanish Labor and Social Security Legislation: https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=93&modo=2&nota=0&tab=2 Spanish Constitution: https://www.boe.es/buscar/pdf/1978/BOE-A-1978-31229-consolidado.pdf Workers' Statute: https://www.boe.es/buscar/pdf/2015/BOE-A-2015-11430-consolidado.pdf Civil Code: https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf Law 2/2006, of June 14, on the civil law of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2006/BOE-A-2006-14563-consolidado.pdf Forestry Law consolidated text (Forest Law 43/2003 amended by Laws 10/2006, of April 28 and 21/2015, of July 20): https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 Law 7/2017 on Forests of Galicia, consolidated text: https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf

	Law 2/1992, of June 15, on Forestry in Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-1992-15996
Risk Rating justification	In Spain, there are clear and well-known legal avenues for conflict resolution, which are also regulated by the corresponding laws. The legal framework regarding land use and ownership rights, forest management activities, and worker conditions includes, among others, the following: * Civil Code (Spain and Galicia) * Spanish Constitution * Forestry Law of the State and the Regional Governments * Workers' Statute The existing legal framework and various laws clearly define the responsibilities and duties of those involved in these matters, as well as provide a clear framework for appeals or complaints in the event of disputes regarding these matters. In addition, Bioforga has a procedure for handling complaints and claims.
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
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.
Supply Base Verifiers	N/A
Risk Rating justification	N/A
Risk Rating	Low Risk

Spain Galicia and Andalusia	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	Information on high conservation values is available in the GIS viewers of the Autonomous Communities (Natura 2000 Network, Protected Areas, Assets of Cultural Interest) Galicia: https://mapas.xunta.gal/visores/conservaciondanatureza/ Andalucía: https://portalrediam.cica.es/VisorRediam/ Existing legal framework. Laws, regulations, and oversight bodies Law 16/1985, of June 25, on Spanish Historical Heritage:https://www.boe.es/buscar/act.php?id=BOE-A-1985-12534 Law 5/2016, of May 4, on the cultural heritage of Galicia: https://www.boe.es/buscar/pdf/2016/BOE-A-2016-5942-consolidado.pdf Law 14/2007, of November 26, on the Historical Heritage of Andalusia: https://www.boe.es/buscar/act.php?id=BOE-A-2008-2494 Assets of Cultural Interest Galicia: https://www.cultura.gal/sites/default/files/documents/destaques/1350

	635148121004bicgalicia.pdf Andalucía: https://www.juntadeandalucia.es/organismos/culturaydeporte/areas/cultura/bienes-culturales/catalogo-pha.html FSC National Risk Assessment for Spain, FSC-NRA-ES V1-1 ES: https://members.fsc.org/es/document-centre/documents/resource/168 FSC National Risk Assessment for Spain 2025, document under public consultation Risk assessment Spain, Preferred by Nature: https://s3.eu-west-2.amazonaws.com/shdatabasefiles/SH%20Countries-Commodities/Spain-Timber/Spain%20TIMBER%20Legality%20Risk%20Assessment-EN-V1.2-August22.pdf
Risk Rating justification	The Iberian Peninsula is an area with a large number of archaeological and prehistoric remains. These values are clearly identified in the information made available by the various public administrations, and there is legislation, both at the state level (Law 16/1985, of June 25, on Spanish Historical Heritage) and at the regional level (Law 5/2016, of May 4, on the Cultural Heritage of Galicia, and Law 14/2007, of November 26, on the Historical Heritage of Andalusia), that protects and catalogs assets of historical and cultural interest. The process of action should remain be discovered during construction is also legislated. There is a good level of governance and a comprehensive legal framework developed for Spanish protected areas, and a good level of oversight by the regional governments, which are the competent authorities. The regional governments have abundant information, both on websites and in viewers and geographic information systems (GIS), on assets of cultural interest, which are conveniently identified and mapped. The Autonomous Communities have their own personnel to carry out control: Forest Agents/Wardens/Environmental Guards/Rural Guards. In turn, within the Civil Guard, there is the SEPRONA (Nature Protection Service), which performs environmental policing duties. The findings of the National Risk Assessment for Spanish FSC Controlled Wood are taken into account, which establishes low risk in all indicators of Category 3: Wood from forests where high conservation values are threatened by management activities, including category HCV6 Cultural Values. The new version of this risk assessment, from 2025 and currently under public consultation, maintains the low risk designation. This is also the case with the Preferred by Nature risk analysis related to wood harvesting, linked to the requirements of the EUT(D)R.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Spain
Area	Galicia and Andalusia
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 preliminary report on the FSC Controlled Wood Risk Assessment in Spain, updated in 2025, indicates in its main conclusions drawn from expert consultation that the relevant legislation is consistently complied with and efficiently enforced in Spain. There is no risk that timer harvest is carried out in Spain without the right to do it. All timber harvest need administrative notification/license permit and is subject to administrative control by Autonomous Communities. Examples of documentation used to prove it: administrative notification/license permit/technical specifications, purchase invoices, contracts and cadastrial information/forest number. Information can be found regarding type and species of the harvested biomass (clearly identified by its scientific name), and quantity and harvest date of the forestry biomass. The level of governance can be categorised as robust, both with regard to the accreditation of ownership and land use. There is no evidence of conflicts of significant magnitude related to ownership of forest land or legitimacy for its use. In Spain, there is documentation of legal compliance that makes it possible to identify the materials that can make up the raw material of BIOFORGA: Primary feedstock (forest raw material), as the transformation is mainly carried out in the point of origin and, sporadically, in the ports. At forestry level, there are felling permits/notifications specifying the species that are the object of work/processing. There is also material purchase documentation (contract/agreement) describing the material and invoices justifying the economic transaction, in which there is also a description of the materials. In addition, for road transport, documentation with an identification of the materials is required. Finally, at port entry, the type of material is also recorded, as well as its weight.
(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	Legislation is in place and forest regeneration is compulsory within a certain period of time, established by the forestry authority of each Autonomous Community. The Forestry Law (Ley 43/2003, de 21 de noviembre, de Montes) establishes in Article 40 the prohibition of changes of land use, except in cases of justified general interest and with the approval of the competent authority and indicates that the competent forest administration shall regulate the cases in which, without a change of forest use, authorization is required for substantial modification of the vegetation cover of the forest; as well as the prohibition in burnt areas to carry out any activity incompatible with the regeneration of the vegetation cover. In this sense, the Law defines forestry as the set of techniques that deal with the conservation, improvement, exploitation and regeneration or, where appropriate, restoration of forest stands. Available forestry statistics (IFN3/IFN4) show a significant increase in timber stocks in Spain from inventory to inventory as a consequence of both the continued increase in forest area in recent decades and the improvement of forest stands. Therefore, there is not identified any risk regarding forest regeneration of harvested areas. There are two types forests works usually done by BIOFORGA: * most common is harvesting works, in which regeneration cuts are carried out with the aim of both obtaining products and achieving regeneration of the stands. * forest improvement works, in which there is no formal regeneration of the forest, as the aim is to improve actual forest stands, usually by reducing density. There is, in all cases, documentation that proves works sufficient to justify compliance with the indicator: contracts/agreements, cutting/working licenses, technical specifications,...
(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	In Spain there is a systematic legal framework for the protection of natural spaces and areas with high conservation values, Law 42/2007 on Natural Heritage and Biodiversity. There are multiple figures and denominations for protected areas, as most of the Autonomous Communities have legislated on this issue: National Parks, Natural

	Parks, Nature Reserves, Natura 2000 Network Areas, Biosphere Reserves... The protected land area as of December 2022 represents 14.81% of natural areas, and 27% if the Natura 2000 Network is included, Spain being the country that contributes most to the Natura 2000 Network, the main instrument of European conservation policy. Protected areas cover both public and private forests. There is a good level of governance and a comprehensive legal framework developed for Spanish protected areas, and a good level of control by the Autonomous Regions, which are the competent authorities. The Autonomous Communities have a wealth of information available both on websites and in viewers and geographical information (GIS) on protected areas and priority ecosystems, habitats, protected and endangered wildlife species, which are conveniently identified and mapped. Also, the Autonomous Communities have their own personnel to carry out the control of high conservation values, Forest/Environmental Agents/Guards. In turn, within the Civil Guard there is the SEPRONA (Servicio de Protección de la Naturaleza) which carries out environmental policing tasks. There are no published reports on relevant environmental damage linked to forestry work/harvesting activities. There is, in all cases, a clear legal framework and effective control by the authorities of potential threats to high conservation values. Legal requirements are mandatory and subject to administrative control: in case of working in a protected or high value area, the felling permit specifies the conditions to be fulfilled by the forest harvester which are monitored by the Forest/Environmental Agents/Guards. BIOFORGA could carried out works in protected areas and can provide documentation relating to the conditions, prohibitions and regulations established in the work permits/technical specifications.
(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	The preliminary report on the FSC Controlled Wood Risk Assessment in Spain, updated in 2025, indicates in its main conclusions drawn from expert consultation that the relevant legislation is consistently complied with and efficiently enforced in Spain. The level of governance can be categorised as robust with regard to the control of the works done to

	forest stands. All timber harvest need administrative notification/license permit and is subject to administrative control by Forest/Environmental Agents/Guards. Technical specifications and good practice manuals establish the obligation to carry out forestry work minimizing damage to the soil, for which purpose they establish work guidelines and limits or prohibited actions. BIOFORGA can provide related documentation. Furthermore, it can be established that forestry works, compare with works in other environments like agricultural, do not significantly damage the soil and that, within the framework of a maintained forest management and with adequate environmental and forestry management procedures, no significant damage to the soil is to be expected. Regarding each one of the specifications of this indicator: Harvesting of stumps and roots The use of stumps and roots is not common practice in Bioforga's area of work. In any case, this aspect will be taken into account within the Bioforga system, which includes visits to workareas, in order to reject it as RED III wherever it is identified. Degradation of old growth forests or their conversion into plantation forests See (vi)1. No go area. Harvesting on vulnerable soils As defined in RED III: areas that are difficult to regenerate. These kind of soils are normally linked to sand, such as dunes or sandy areas where regeneration is compromised by the characteristics of the soil. They are not at all common in Bioforga's area of work and usually are linked,due to their location and uniqueness, to specific conditions in felling permits. In any case, this aspect will be taken into account within the Bioforga system, which includes visits to workareas, in order to reject it as RED III wherever it is identified. Harvesting is carried out in compliance with maximum thresholds for large clear-cuts Given that there are no legal restrictions on the maximum area that can be cleared in Spain, Organisation has established 50 hectares of continuous clearcut, excluding extraordinary cuts linked to burned areas, as the area above which risks increases regarding soil quality and quality and quantity of ground water, surface water and water downstream and specified risks in Annex 1 are classified, which entails mitigation measures to accept that material. It is very unusual such a continuous clearcut in Bioforga´s workarea, but this is something that will be evaluated linket to administrative notification/license permit where forest work surface area is specified and linked to a cadastral plot, which means that the issue can be analysed. Harvesting is carried out in compliance with locally and ecologically appropriate retention thresholds for deadwood extraction There is no retention threshold defined by law for deadwood extraction.

	However, it is common for Good Practice Manuals and work/harvesting specifications in the different Autonomous Communities to establish criteria in this regard. The Spanish Inventory of Natural Heritage and Biodiversity includes indicator 33, 'Ratio of dead wood volume to total wood volume in tree formations,' as one of the variables measured. No specific values have been found regarding deadwood extraction thresholds in productive forests and forest plantations in Spain, which are those on which Bioforga works. A study of deadwood in Europe has used a database to estimate the average volume of deadwood and for each fraction for the different European countries, with the average value for Spain being 5.6 m3/ha. According to the data from this study, Spain is the country with the lowest average amount of dead wood. Given the characteristics of the forests in which Bioforga works, it is to be expected that they fall within this lower range, as they are highly managed forests. In the case of other types of forest areas, such as those within priority habitats of the Natura 2000 Network or with significant environmental values, the recommended values for dead wood are clearly higher. The 'Preliminary ecological bases for the conservation of habitat types of Community interest in Spain' included dead wood as a relevant indicator for assessing the conservation status of forests, with the following values: * Unfavourable-poor <10 m3/ha * Unfavourable-inadequate 10-30 m3/ha * Favourable >30 m3/ha This aspect, and the difference in thresholds according to the type of management/values of the forest stand, will be taken into account within the Bioforga system, which includes visits to workareas, in order to reject it as RED III wherever it is identified that retention thresholds are clearly not fulfilled. 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 As indicated above, it can be established that forestry works do not significantly damage the soil and that, within the framework of a maintained forest management and with adequate environmental and forestry management procedures, no significant damage to the soil is to be expected. The competent authority, including forest agents and SEPRONA, monitors compliance and takes action in cases of non-compliance. Companies also have good practice manuals to prevent unwanted impacts of machinery on the soil, whether due to unnecessary removal or contamination. In any case, this aspect will be taken into account within the Bioforga system, which includes visits to workareas, in order to reject it as RED III wherever it is identified.
(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	Available forestry statistics (IFN3) show a significant increase in timber stocks in Spain from inventory to inventory as a result of both the continued increase in forest area in recent decades and the improvement of forest stands. Furthermore, according to reports drawn up by the Ministry's Forestry Service, the annual growth of timber in Spanish forests (47 million m3) is around three times higher than the amount that is actually felled and harvested (15-20 million m3 per year). This balance, with an extraction rate of 35%, is maintained with the current data. However, the figures vary greatly from one Autonomous Community to another, ranging from 10% to 88%. In any case, felling is always below the growth rates. There are legal constraints to avoid such situations, and all timber harvest need administrative notification/license permit and is subject to administrative control by Forest/Environmental Agents/Guards.
(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	N/A
Level B management system at the level of the forest sourcing area	Not primary forests in Spain. There is a low probability that Bioforga will come across old-growth forests in its usual supply area, as the work focuses mainly on active productive forests. Furthermore, although there is no prohibition on this type of work, old-growth forests are protected by Competent Authority and included, usually, in the integral reserve areas of natural/national parks where allowed management activities are minimal. Therefore, conversions affecting these forests are not expected at all. Even so, in areas where some type of risk is detected, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion of old-grown forests. In Galicia, the Xunta de Galicia application (visor de aproveitamentos: https://mapas.xunta.gal/visores/aproveitamentos/) allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions

	may be established. In any case, if this kind of forest is identified, Bioforga do not include such biomass as RED III.
(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	There is not clear definition in Spain regarding highly biodiverse forests, but according to the definition in the RED III Directive, it is highly likely that this type of mass will have some form of protection from the Competent Authority and be included, usually, in natural/national parks where permitted management activities are restricted. There is a low probability that Bioforga will come across this kind of forests in its usual supply area, as the work focuses mainly on active productive forests. In Galicia, the Xunta de Galicia application allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions may be established. In addition, the felling permit includes a forecast of the quantities of wood to be obtained from each species, and there is an obligation to report if production exceeds 15% of the forecast. Bioforga will collect this information to prevent work in highly biodiverse forests, and, in case such forests are identified, ensure that the production of that raw material did not interfere with nature protection purposes. Also, in areas where some type of risk is detected, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion of highly biodiverse forests.
(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	Highly biodiverse grasslands are usually protected by Compethent Authority (RED NATURA 2000) and its maintenance is mandatory. In Galicia, the Xunta de Galicia application allows the public administration to update relevant information on protected and to-be-protected areas and habitats, such that specific approval from the administration is required to carry out forestry work, in which conditions may be established. There is a low probability that Bioforga will come across this kind of habitats in its usual supply area, as the work focuses mainly on active productive forests. In any case, if natural highly biodiverse grassland covering an area greater than 1 hectare is identified and biomass is obtained, such material is rejected as RED III and if non-natural highly biodiverse grassland is identified and biomass is obtained, material is accepted in case evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. Also, in areas where some type of risk is detected, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion of highly biodiverse grassland.
(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	Bioforga works and obtain biomass in productive forest areas that do not meet the definition of heathland where scrub and herbaceous plants dominate, so this situation cannot arise within the scope of Bioforga's work. In any case, if heathland is identified and biomass is obtained, such material is rejected as RED III. Also, in situations where there is suspicion that the intervention area may have been heathland, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion. In case there is conversion from 2008, such material is rejected as RED III.
(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	N/A
Level B management system at the level of the forest sourcing area	Bioforga works and obtain biomass in productive forest areas that do not meet the definition of wetland, where water cover or saturate land most of the year, so this situation cannot arise within the scope of Bioforga's work. In any case, if wetland is identified and biomass is obtained, such material is rejected as RED III. Also, in situations where there is suspicion that the intervention area may have been wetland, orthophotos prior to 2008 will be reviewed to confirm that there is no conversion. In case there is conversion from 2008, such material is rejected as RED III.
(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	Bioforga works and obtain biomass in productive forest areas that do not meet the definition of peatland, so this situation is unusual within the scope of Bioforga's work. In situations where there is suspicion that the intervention area may have been peatland, orthophotos prior to 2008 and other information will be reviewed to confirm it. In case it is, such material will be rejected as RED III unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A

Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

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

Annex 2a: EU RED II Supply Base Evaluation

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

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

Verification and monitoring of suppliers

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).