Supply Base Report:

Södra Skog
Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



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

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

Document history

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1 Overview

Producer name:	Södra Skog
Producer address:	Skogsudden, 351 89 Sweden Växjö, Sweden
SBP Certificate Code:	SBP-08-65
Geographic position:	56.447430, 15.546880
Primary contact:	Tomas Wümer, +46 702 316 689, tomas.wumer@sodra.com
Company website:	www.sodra.com
Date report finalised:	16 Oct 2025
SBR reporting period from:	01 Sep 2024
SBR reporting period to:	31 Aug 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	02 Nov 2025
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Sweden (10 southern counties, see 3.1), Norway (Entire country), United Kingdom (Entire country), Latvia (Entire country), Estonia (Entire country), Denmark (Entire country), Finland (Entire country), Germany (Entire country)
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

Södra Skogsägarna ekonomisk förening
Södra Skogsägarna was founded in 1938 and is an economic association owned by 52,000 members who own just over half of all privately owned forest in southern Sweden. We have approximately 3,300 employees, sales of approximately SEK 33 billion SEK and the timber volume is just over 18 million cubicmeters per year. The members' forest holdings and Södra's own forests are 2,8 million hectars of forest. Every day, approximately 50,000 tonnes of raw material are transported to Södra's industries, which corresponds to approximately 1,300 timber trucks, every day! Our production units consists of 3 pulp mills and 7 sawmills. 80 % of Södra's products are exported.
Södra Skog
Södra Skogs main task is to supply the Södra industries with forest raw materials and offer Södra's members forest service. Here, among other things, all Södras raw material transports are planned and managed both to their own industry and to external buyers such as heating plants, sawmills, etc.m. Södra Skog is also responsible for Södra's terminals, which serve as intermediate storage or transhipment points to/from trains and boats.
On assignment, we manage our members' forests throughout the entire cycle. We are locally based in 12 geographical member areas and 36 forestry areas.
Södra Bioproducts, a business area within Södra, trades in biofuels by making provision for rest products, such as sawdust, barks, chips, shavings, etcetera, from Södras industries as well as forest fuel from members' properties. The assignment includes to support other business areas in Södra with expertise, new products and innovations in the bio-energy sector.

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

Number of employees: *3000*

Annual maximum production capacity (metric tonnes): *1500000*

Number of direct feedstock suppliers: *50000*

Approximate number of feedstock sub-suppliers: *5000*

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

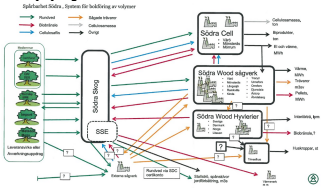
Södra Skogs supply chains can be described as the two following major supply chains:
1. Direct sourcing from Södra Skog Swedish forest owners to Södra Skog terminals where sawlogs are segregated from fuelwood logs (Sawlogs may also be transported directly from forest to client). At the terminals fuelwood logs are chipped and the woodchips subsequently stored. Fuelwood logs are defined as logs of poor quality, that cannot be used for pulp or timber. Södra Skog handled 700.000 m3 (FUB) of fuelwood in 2024. Totally, Södra Skog handles approximately 15.300.000 m3 (FUB) solid wood per year.
The terminal generally only store material of Swedish origin. The biomass (wood chips) are sold either EXW or DAP. Transport of biomass while in Södra Skog ownership is controlled by Södra Skog.

2. Direct sourcing (or via terminals) from Södra Skog Swedish forest owners or from suppliers in Latvia, Estonia, UK, Norway, Finland, Denmark, Germany to Södra Skog sawmills or Södra Skog pulpmills for processing. Processing residue from Södra Skog sawills and Södra Skog pulpmill is sold (EXW or DAP) or transported to Södra Skog terminal for storage and sale (EXW or DAP). Transport from forest or harbor to sawmill/pulpmill is controlled by Södra Skog. Likewise, transport from sawmill/pulpmill to Södra Skog terminal is controlled by Södra Skog.

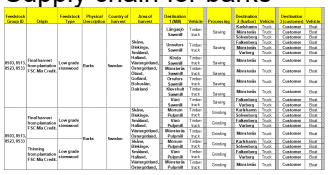
Countries in the supply base
Sweden, Area/Region: Skåne, Blekinge, Småland, Halland, Västergötland, Östergötland, Öland, Gotland, Bohuslän, Dalsland
Norway, Area/Region: Entire country
United Kingdom, Area/Region: Entire country
Latvia, Area/Region: Entire country
Estonia, Area/Region: Entire country
Denmark, Area/Region: Entire country
Finland, Area/Region: Entire country
Germany, Area/Region: Entire country

For details of the supply chain see the figures and boxes below.

Supply chain



Supply chain for barks



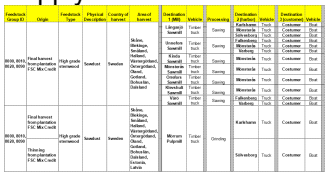
Supply chain for fuelwood chips



Supply chain for wood shavings



Supply chain for sawdust



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	Sweden
Area/Region	10 southern counties, see 3.1
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	No
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) , N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
As there is no published Regional Risk Assessment for Sweden, an SBE of Sweden has been conducted for FSC FM certified feedstock.	
Feedstock types included in SBE:	Primary feedstock, Processing residues
Includes EU RED SBE:	Yes
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	18000000.0000
Map(s) of the Supply Base area:	



Reference for size of supply base area: https://fra data.fao.org/assessments/fra/2020/SWE/sections/extentOfForest

Country	Norway
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme

Provide a concise summary of why a SBE was determined to be required or not required here:

No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced.
From Norway sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.

Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	12.1800

Map(s) of the Supply Base area:
 Reference for size of supply base area: https://fra data.fao.org/assessments/fra/2020/NOR/sections/extentOfForest

Country	United Kingdom
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced. From UK sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	3.1900

Map(s) of the Supply Base area:
 Reference for size of supply base area: https://fra data.fao.org/assessments/fra/2020/NOR/sections/extentOfForest

Country	Latvia
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced. From Latvia sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	3.4100

Map(s) of the Supply Base area:
 Referenceforsizeofsupplybasearea: https://fra data.fao.org/assessments/fra/2020/LVA/sections/extentOfForest

Country	Estonia
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced. From Estonia sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	2.4384
Map(s) of the Supply Base area:	



Referenceforsizeofsupplybasearea: https://fra data.fao.org/assessments/fra/2020/EST/sections/extentOfForest

Country	Denmark
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced. From Denmark sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	0.6400
Map(s) of the Supply Base area:	



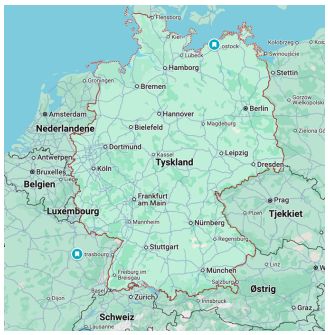
Referenceforsizeofsupplybasearea:https://fradata.fao.org/assessments/fra/2020/DNK/sections/extentOfForest

Country	Finland
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced. From Finland sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	22.4090
Map(s) of the Supply Base area:	



Referenceforsizeofsupplybasearea:https://fra data.fao.org/assessments/fra/2020/FIN/sections/extentOfForest

Country	Germany
Area/Region	Entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
No SBE was conducted as only processing residues certified to an SBP-recognised controlled scheme are sourced. From Germany sawlogs/pulpwood may be sourced. If sourced, the logs are either FSC 100%, FSC Mix credit or FSC Controlled Wood certified. If sourced, the logs are processed at one of Södra Skogs processing facilities and only processing residue hereof is used in the SBP certified supply chain.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	11.4190
Map(s) of the Supply Base area:	



Referenceforsizeofsupplybasearea: https://fra data.fao.org/assessments/fra/2020/DEU/sections/extentOfForest

2.3 Feedstock information

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

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

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

Larix eurolepis	Larch
Picea abies	Norway spruce
Picea sitchensis	Sitka spruce
Pinus sylvestris	Scots pine
Populus trichocarpa	Poplar
Populus tremula	European aspen
Pseudotsuga menziesii	Oregon pine, Douglas fir
Quercus rubra	American red oak
Quercus petraea	Mountain oak
Quercus robur	European oak
Tilia spp	Linden, Lime tree
Ulmus spp	Elm
Acer spp.	Hard maple, sycamore
Alnus glutinosa	Black alder
Alnus incana	Grey alder
Betula spp	Birch
Fagus sylvatica	Beech
Fraxinus excelsior	Ash
Larix decidua	European Larch

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

Explanation:

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 25.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 75.00

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

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

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 10.00

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:** Mix of the above

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

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

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

70.00 % FSC

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

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 4300000 m3

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 5000000.00 m3

Explanation: Total estimated annual increment in the counties Skåne, Blekinge, Småland, Halland, Västergötland, Östergötland, Öland, Gotland, Bohuslän, Dalsland can be estimated on basis of estimated productive forest areas and the latest available mean annual increment per hectare (NFI as reference). Total estimate is 43.63 million cubic meters. Of the total estimate it is considered that 50% could be harvested and 20% hereof could be used as EU compliant biomass: equalling 4,3 mio m3. Total annual increment in Norway, Finland, UK, Latvia, Estonia, Denmark and Germany can be estimated on basis of NFI´s and other forest statistic to approximately 290 mio m3/year. It is estimated that 5-10% of annual produced processing residue originate from supply chains involving these countries.

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

The scope of this SBE is Södra Skogs FSC FM certified forests in the 10 southern counties of Skåne, Blekinge, Småland, Halland, Västergötland, Östergötland, Öland, Gotland, Bohuslän and Dalsland. Södra Skog also uses FSC Controlled Wood, but as this is sold as SBP controlled wood, it is not part of the SBE.

The SBP-FSC Benchmarking Document states the following about FSC FM certification's compliance with SBP v2: *For the Certification Scheme Operational Requirements, the requirements of FSC are equivalent to those of SBP. Processing residues feedstocks carrying a valid FSC claim can be considered as SBP-compliant feedstocks. In terms of Certificate Holder Performance Requirements, the requirements of FSC cover a significant number of the requirements of SBP Standard 1 – 34 indicators are fully met, five are partially met and three are not met.*

The following SBP v2 Standard 1 indicators are not or only partially covered by FSC certification: 2.2.1, 2.2.6, 3.1.1, 3.2.1, 3.2.2, 3.2.3, 3.3.1 and 4.1.7.

Risk assessments of these 8 indicators have been conducted, and low risk has been assessed to all except for 2.2.1 and 3.2.3, which have been assessed with specified risk.

3.2 Conflicts with applicable national and sub-national legislation

No conflicts with applicable national and sub-national legislation has been encountered.

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: Sweden	
Area/sub-scope: 10 southern counties, see 3.1	
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 ☒ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.

Description of the specific risk:

Scale of assessment
The assessment covers forests in the following counties in Sweden: Skåne, Blekinge, Småland, Halland, Västergötland, Östergötland, Öland, Gotland, Bohuslän and Dalsland.

For assessment of risk, Södra Skog has about 52.000 forest owners amongst which, about 70% are FSC certified. Södra Skog has been FSC FM certified since 2009.

Analysis of risk of forest conversion
The most important legislation regulating forest management is the Swedish Forestry Act and the Swedish Environmental Code. The Forestry Act contains regulations concerning the obligation to reforest after final felling and to notify the authority (Swedish Forest Agency) before final felling. The Swedish Environmental Code regulates the protection of land (including forest) in nature reserves, biotope protection areas and stipulates the obligation to consult with the authority before conducting forest operations which may affect the natural environment. But no direct prohibition of conversion of forest land was found in the Swedish legislation.

Selected sections of the forestry and second environmental act below:
Swedish Forestry Act (1979:429):
Section 5: New forest shall be regenerated on productive forest land:
1. if the timber-producing capacity of the land is not considered to be acceptable after harvesting or because of damage to the forest.
2. if the land is unexploited or
3. if the condition of the forest is clearly unsatisfactory.
Section 15: In montane forests, felling may not take place without the permission of the Swedish Forest Agency.

Swedish Environmental Code (1998:808):
Section 6: If an operation or a measure that does not require a permit or notification according to other regulations in this code can significantly alter the natural environment, an application for consultation shall be made with the supervising authority in accordance with regulations in Chapter 26 or regulations that have been provided with the support of that chapter.

According to Statistikdatabasen (2024), see table below, the total forest land of Sweden has diminished from 28,095 million hectares to 27,873 million hectares between 2010 and 2020, corresponding to a change of 222.000 hectares over 10 years or 22.000 hectares per year. From the table below it is not possible to

explain the dynamics and changes between the different land uses between 2010 and 2020, e.g. that the loss in forest area is caused by a gain in “Build up and developed land” which has increased by 61.832 hectares or “Open mire” which has increased by 338.284 hectares. However, it is noteworthy that more than 500.000 hectares of “unproductive forest land” was lost between 2010 and 2020. The data suggests that forest owners could be converting “unproductive forest land” to “productive forest land” or alternatively into “open mire”.

	2010	2015	2020
Arable land	2 633 457	2 590 052	2 549 525
Land under permanent pasture	451 908	449 842	463 516
Total agricultural land	3 085 365	3 039 894	3 013 041
Productive forest land	23 099 000	23 503 000	23 431 000
Unproductive forest land	4 995 000	4 630 000	4 442 000
Total forest land	28 095 000	28 133 000	27 873 000
Built up and developed land	1 220 796	1 259 734	1 282 628
Open mire	2 611 508	2 958 622	2 949 792
Other land	5 861 632	5 551 533	5 845 916
Total land area	40 969 608	40 968 965	40 964 377
Total water area	12 179 295	12 069 917	12 228 557

Statistikdatabasen (2024) (NB: open mire does not include peat pits)

FSC on conversion requirement
FSC FM Standard for Sweden - FSC-STD-SWE-03-2019 SW accepts maximum 5% conversion in total and max 0,5% of the certified area per year, see 6.9.1 and 6.9.2.
• 6.9.1 Natural forest shall not be converted to plantation forest or other land use unless all of the following requirements are met:
o a) conversion affects a total of no more than 5% of the certified land holding and no more than 0.5% of the certified land holding per year (see guideline 6.9.2 for exceptions to the 0.5% limit),
o b) additional measures are implemented during conversion to enhance consideration of important social or natural values,
o conversion does not damage or threaten high conservation values (HCV, see 9.1.1).
• 6.9.2: Consideration is given to impacts on nature conservation, experience values and the local economy when establishing wind power.

In an interview with Tomas Rahm (Forest Specialist at Södra Skog on 26 March 2024) it was clarified that forest owners with plantations/semi-natural forests within the “productive forest land” category legally may clearcut and replant at another site within the cadastre both for FSC (FSC-STD-SWE-03-2019 SW, paragraph 6.9.1, max 5%) certified and non-certified forests, however this is not allowed for “unproductive forest”/ “impediment” (in Swedish). Therefore, the conclusion of the interview was that there may be a risk of conversion due to clearfelling and replanting of up to 5% of forest area within the FSC and possibly larger areas of PEFC and non-certified forests within the cadastre of the productive forest. No conversion due to production is considered relevant for the unproductive forest category.

Risk assessment forest conversion
Since more than 500.000 hectares of unproductive forest have been lost between 2010 and 2020, and since forest owners legally can clearcut and replant at another site within a productive forest cadastre, specified risk is assessed.

Regarding FSC certified forests (FSC-STD-SWE-03-2019 SW, paragraph 6.9.1) it is concluded that even though statistics indicate that some forest areas have been converted after 2008, the risk linked to FSC certified areas can be limited to 5% of the certified area or maximum 0,5% of certified forest area per year, supported by a replanting at another site within the cadastre requirement. Further, regarding cut-off dates

for conversion, the Swedish FSC Standard states November 1994, hence the SBP cut-off date is met for FSC certified FMU's. Further, Södra Skog has been FSC FM certified since 2009 further reducing the risk. In total, it is concluded that FSC certification mitigates the risk of forest conversion in Södra Skog to low risk.

Analysis for conversion of wetlands

The Environmental code stipulates:
Section 13: Land drainage must not be carried out without a permit. Furthermore, a permit shall be required, to the extent required by the Government, for other measures taken to drain land where such measures are likely to have a permanent adverse effect on flora and fauna.
Wetlands are further protected under the Natura 2000 network and as Ramsar sites.

Naturvårdsverket writes in their publication "Thronging wetlands" from October 2022 that during the last century, a large proportion of Sweden's total original wetland area has disappeared, in some plain areas up to 90 percent. The large wetland areas in the alpine region are relatively well preserved, while the majority of habitat types in the boreal and continental regions have unfavorable or poor conservation status. Naturvårdsverket presents table 2 below, which indicates conservation status of different habitats.

Tabell 2. Våtmarkstypernas bevarandestatus och trend enligt Sveriges rapportering till EU 2019 enligt art- och habitatdirektivet

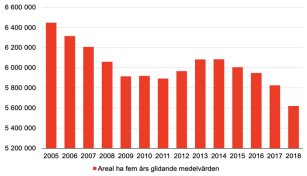
Bevarandestatus och trend Naturtyp	Kod	Alpin region	Boreal region	Konti-nental region
VÅTA MARKER				
Salta strandängar	1330		O	O
Strandängar vid Östersjön	1630		O	O
Dynvåtmarker	2190		X	X
Fukthedar	4010		↓	↓
Fuktängar	6410	↓	↓	↓
Svämängar	6450	X	↓	
Lövsumpskog	9080		X	X
Svämlövskog	91E0	O	X	X
Svämädellövskog	91F0		X	X
MYRAR				
Högmossar	7110*		O	↓
Skadade högmossar	7120		↓	↓
Terrängtäckande mossar	7130*	O		
Öppna mossar och kärr	7140	O	↓	↓
Källor och källkärr	7160	O	↓	↓
Agkärr	7210*		O	O
Kalktuffkällor	7220*		O	↓
Rikkärr	7230	O	↓	↓
Alpina översilningskärr	7240*	O		
Aapamyrar	7310*	O	O	
Palsmyrar	7320*	↓		
Skogbevuxen myr	91D0	O	O	O

GRÖN=Gynnsam; RÖD=Dålig; GUL=Otillfredsställande.
Symbol för trend: ↑ positiv; ↓ Negativ; O=Neutral; X=okänd

Naturvårdsverket has analyzed the period in time in which the above-mentioned changes have happened (Naturvårdsverket, 2022 page 17). Naturvårdsverket describes that a large number of wetland environments are estimated to have been affected in the last five to ten years. A random survey showed that 42 percent of the springs visited no longer meet the naturalness criteria, that many were broken, swamped or that ditching had affected the spring's outflow.

Swamp forest area has decreased significantly in recent times according to the estimates made with the National Forest Taxation. The figure below shows the decline of swamp forest area from more than 6.4 million hectares in 2005 to around 5.6 million hectares in 2018.

Figur 4. Figuren visar hur den totala arealen sumpskog har förändrats mellan 2003 och 2020 som glidande medelvärde för femårsperioder



Källa: SLU, Riksskogstaxeringen 2022

There are about 9.3 million hectares of wetlands in Sweden. About 5.2 million hectares of these are bogs, of

which 3.7 million are open, while the rest are more or less covered with trees. Swamp forests make up the majority of remaining wetlands.
FSC-STD-SWE-03-2019 SW (paragraph 6.7) states the following requirement: The certificate holder shall protect or restore natural watercourses, bodies of water, and shoreline zones as well as their connectivity. The certificate holder shall avoid negative impacts on water quality and water availability, and reduce and remedy any negative effects that occur.

Risk assessment wetlands
Naturvårdsverket (2022) described that a large number of wetland environments are estimated to have been affected in the last five to ten years, and according to Riksbogstaxeringen 2022, the swamp forest area in Sweden has declined from more than 6.4 million hectares in 2005 to around 5.6 million hectares in 2018. Based on this the risk of conversion of wetlands are assessed to be specified.

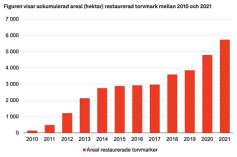
FSC-STD-SWE-03-2019 SW (paragraph 6.7) ensures the protection and restoration of wetlands, and Södra Skog has been been FSC FM certified since 2009. It is concluded that the risk of conversion of wetlands in FSC certified forests in Södra Skog is low.

Analysis for conversion of Peatlands
The Environmental code entered into force January 1, 1999 and stipulates:
Section 13: Land drainage must not be carried out without a permit. Furthermore, a permit shall be required, to the extent required by the Government, for other measures taken to drain land where such measures are likely to have a permanent adverse effect on flora and fauna.

Sweden is one of the most peat-rich countries in the world, with peatlands making up 15% of the Swedish land area. Peatlands have long been worked by man. Today, forestry is the most significant use of peatlands.In past times forested peatlands have been extensively drained to increase forest production. Today, peatlands are dewatered to a comparatively very minor extent. The area utilised for peat cutting is small, but many peatlands bear traces of previous peat cutting.

Peat harvesting is, however, still ongoing in Sweden:
Peat 2020 - Production, use and environmental impact according to Statistics Sweden (SCB):
- Compared with 2019, the harvest of horticultural peat increased by 19.7% in 2020, from 1.6 million to 1.9 million cubic meters. This is the largest harvest of peat for horticultural use noted since measurements began.
- In 2020, the harvesting of fuel peat decreased by 45 percent, from 1.3 million cubic meters to 0.7 million cubic meters. This decrease is due to falling demand in recent years, in part because of the evolution of prices on emission allowances. The use of fuel peat decreased by about 50 percent between 2019 and 2020.
The Swedish Peat Association states that Swedish climate-adapted peat extraction activities only take place on previously ditched land and these areas are always restored afterwards.

In the report ”Mylrande Våtmarker - In-depth evaluation of the environmental goals in 2023”, presented by Naturvårdsverket (The Swedish Environmental Protection Agency), they present:
- Peatlands have been restored as follows:



- Jämtland is the county with the largest total area of land with peat extraction, but there are also large areas in Jönköping and Kronoberg counties, as well as in Norrbotten, Gävleborg and Skåne. The area of peat extraction with ongoing production is largest in Jämtland, followed by Jönköping and Gävleborg.

Peatland maps:
In order to facilitate environmental work and the selection of which wetlands to restore Swedish University of Agricultural Science (SLU) in collaboration with the Swedish Forestry Agency and the National Forest Data Lab is launching new digital peat maps that give a more complete picture of the Swedish peatlands, and which also include previously unmapped areas. https://www.slu.se/ew-nyheter/2022/12/nya-torvkartor-kan-underlatta-vatmarksrestaurering/

Risk Assessment peatlands
The Environmental Code stipulates that land drainage must not be carried out without a permit. Peat extraction is still ongoing in Sweden, but the Swedish Peat Association states that Swedish climate-adapted peat extraction activities only take place on previously ditched land and these areas are always restored afterwards. This is backed by the fact that the area of restored peatlands is on the rise. Based on this the risk for conversion of peatlands is assessed to be low.

Analysis for conversion of highly biodiverse grasslands
Highly biodiverse grasslands in Sweden are protected mainly by the Environmental Code, which means that only grasslands within designated protected areas are covered.

Sweden has a varied landscape with many different ecotypes. Most of the country's regions have a long history associated with intensive forestry, agricultural or hydroelectric development. Some of the most species-rich habitats are found in the rural areas and the semi-natural grasslands, which cover 8% of the total land area. In the past century, these grasslands have been reduced to only a fraction of their previous extent and almost half of the red-listed species (2020 of 4338) can be found in the agricultural landscape.

A 2018 study by Auffret et al. showed that Southern Sweden suffered an extensive loss of open land between 1940–1960s and 2016. They measured a 17% reduction in open land, but consider that the actual loss of semi-natural grassland habitat was likely much higher because ancient semi-natural grasslands have been converted to other open land types like modern grassland and urban land use.

Via EU´s rural development program, Sweden has received support aiming at enhancing or preserving biodiversity on grasslands. An evaluation of the grassland support was conducted in 2017, the evaluation underlines that only few evaluations attempt to assess the actual impact of the grassland support. Sweden's county administrations have worked on developing regional action plans for green infrastructure. From autumn 2018, green infrastructure will be a natural part of planning and prioritization of efforts in various social processes. Green infrastructure is defined by the Swedish Environmental Protection Agency as "an ecologically functional network of habitats and structures, natural areas and landscaped elements that are designed, used and managed in such a way that biodiversity is preserved and ecosystem services important to society are promoted throughout the landscape."

The transformation of the landscape becomes particularly clear in Örebro County's work with green infrastructure for grasslands. Here, the district economic map originates from the 1860s, before the great lowering of the sea and the rationalization of agriculture. At this time the area of meadow land was at its greatest and at the same time there were large contiguous areas with forest pastures.
- Today we only have a fragment left of these large areas of grasslands, which is, of course, problematic for the species that need grasslands as habitats and dispersal routes, says Helena Rygne at the County Administrative Board in Örebro County.
- In Örebro County's action plan for green infrastructure, it is assumed that the most important thing to improve species diversity of the grasslands in the first place is to try to expand the area of suitable grassland. Among other things, butterflies have been used as focus species to point out the areas with the best conditions for remedial work.

FSC (FSC-STD-SWE-03-2019 SW) does not directly address non-conversion of grasslands, however principle 6 and 9 regarding HCVs protect the grasslands.

Risk assessment grassland
Highly biodiverse grasslands in Sweden are protected mainly by the Environmental Code, which means that only grasslands within designated protected areas are covered. A 2018 study by Auffret et al. showed that Southern Sweden suffered an extensive loss of open land between 1940–1960s and 2016, where semi-natural grasslands were lost. Further,
the EU evaluation of grassland support in 2017 raises concern on the protection of both types of grassland biodiversity to be protected in the indicator. However, some Swedish counties are in fact implementing green infrastructure plans which include grasslands. For the assessment of the indicator it has not been possible to verify if all Swedish counties have green infrastructure plans which includes protection of grassland biodiversity and therefore, along with the mentioned evidence of grasslands being converted, the risk of the indicator is assessed as specified.

FSC (FSC-STD-SWE-03-2019 SW) does not directly address the conversion of grasslands, however Principle 6 regarding environmental values and 9 regarding HCVs protect grasslands. Södra Skog has a very large pool of certified forest which have been certified for longer periods of time. It is concluded that FSC certification mitigates the risk of conversion of grasslands to low risk in Södra Skog.

Risk conclusion and justification
Forest
Since more than 500.000 hectares of unproductive forest have been lost between 2010 and 2020, and since forest owners legally can clearcut and replant at another site within productive forest cadastre, **specified risk** is assessed.

Wetlands
Naturvårdsverket (2022) described that a large number of wetland environments are estimated to have been affected in the last five to ten years, and according to Riksbogstaxeringen 2022, the swamp forest area in Sweden has declined from more than 6.4 million hectares in 2005 to around 5.6 million hectares in 2018. Based on this the risk of conversion of wetlands are assessed to be **specified.**

Peatlands
The Environmental Code stipulates that land drainage must not be carried out without a permit. Peat extraction is still ongoing in Sweden, but the Swedish Peat Association states that Swedish climate-adapted peat extraction activities only take place on previously ditched land and these areas are always restored

afterwards. This is backed by the fact that the area of restored peatlands are on the rise. Based on this the risk for conversion of peatlands is assessed to be **low**.

Highly biodiverse grasslands
Highly biodiverse grasslands in Sweden are protected mainly by the Environmental Code, which means that only grasslands within designated protected areas are covered. A 2018 study by Auffret et al. showed that Southern Sweden suffered an extensive loss of open land between 1940–1960s and 2016, where semi-natural grasslands were lost. Further,
the EU evaluation of grassland support in 2017 raises concern on the protection of both types of grassland biodiversity to be protected in the indicator. However, some Swedish counties are in fact implementing green infrastructure plans which include grasslands. For the assessment of the indicator it has not been possible to verify if all Swedish counties have green infrastructure plans which includes protection of grassland biodiversity and therefore, along with the mentioned evidence of grasslands being converted, the risk of the indicator is assessed as **specified**.

On this basis, the indicator is assessed with **specified risk**.

Mitigation measure:

Forest
Regarding FSC certified forests (FSC-STD-SWE-03-2019 SW, paragraph 6.9.1) it is concluded that even though statistics indicate that some forest areas have been converted after 2008, the risk linked to FSC certified areas can be limited to 5% of the certified area or maximum 0,5% of certified forest area per year, supported by a replanting at another site within the cadastre requirement. Further, regarding cut-off dates for conversion, the Swedish FSC Standard states November 1994, hence the SBP cut-off date is met for FSC certified FMU's. Further, Södra Skog has been FSC FM certified since 2009 further reducing the risk. In total, it is concluded that FSC certification mitigates the risk of forest conversion in Södra Skog to low risk.

Wetland
FSC-STD-SWE-03-2019 SW (paragraph 6.7) ensures the protection and restoration of wetlands, and Södra Skog has been been FSC FM certified since 2009. It is concluded that the risk of conversion of wetlands in FSC certified forests in Södra Skog is low.

Highly biodiverse grassland
FSC (FSC-STD-SWE-03-2019 SW) does not directly address the conversion of grasslands, however Principle 6 regarding environmental values and 9 regarding HCVs protect grasslands. Södra Skog has a very large pool of certified forest which have been certified for longer periods of time. It is concluded that FSC certification mitigates the risk of conversion of grasslands to low risk in Södra Skog.

Overall, the FSC certification of forests under Södra Skog mitigates the specified risk to low risk.

Monitoring and outcomes:

Enforcement and monitoring
The Swedish Forest Agency (Skogsstyrelsen) is responsible for enforcing the Swedish Forestry Act in Sweden. Swedish forestry is generally well-regulated and monitored. EU RED is implemented in Sweden by the Swedish Energy Agency which further promotes sustainable feedstock sourcing from forests.

Södra Skogs FSC FM certified forests undergo internal audits as well as annual surveillance auditing

conducted by an accredited Certification Body.

Country: Sweden

Area/sub-scope: 10 southern counties, see 3.1

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
☒ 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:

Scale of assessment
The scale of assessment covers forests in the following counties in Sweden: Skåne, Blekinge, Småland, Halland, Västergötland, Östergötland, Öland, Gotland, Bohuslän and Dalsland in Sweden.

Though considered high carbon stock land, non-forest wetlands and natural peatland ecosystems classified as non-forest mires are outside the scope of this indicator.

Analysis
The EU mentions wetlands, peatlands and forests to be land types containing high carbon stocks. Considering forest ecosystems, the European Green Deal (European Commission, 2019) and the EU Biodiversity Strategy for 2030 (European Commission, 2020) emphasize the need to protect the remaining primary and old-growth forests that store large carbon amounts and also have high conservation values. Therefore, primary and old-growth forests will be the scope of this analysis.

Relating to the implementation of REDIII in Sweden, Skogsstyrelsen published a report in September 2024. In this report old-growth forest is translated to ”gammal skog”.

In this report a national definition for old-growth forest is proposed as follows: A forest stand or forest area 1) of very high age, and 2) composed of native tree species which, mainly through natural processes, have developed structures and dynamics normally associated with late successional stages of primary or

undisturbed forests of the same type; there may be visible signs of past human impact, but these are gradually disappearing or are too limited to interfere significantly with natural processes. The definition of old-growth forest is accompanied by proposals for classification criteria. These are divided into main criteria and additional criteria. The main criteria consist of native tree species, age, intactness, dead wood (occurrence of) and area. The supplementary criteria consist of deadwood (volume), stratification/diameter spread, trees of special importance, and indicator species (i.e. red listed, protected et. c.). All the main criteria and at least two of the additional criteria need to be fulfilled for the forest to be classified as an old-growth forest.

The same report (2024) proposes a definition of primary forest (urskog) as follows: Naturally regenerated forests of native tree species, where there are no clear signs of human impact and where the ecological processes have not been subject to any significant disturbances. This definition aligns with the one used in the Deforestation Regulation. The main criteria are similar but not identical to old-growth forest and consist of native tree species, age, intactness, dead wood (occurrence of) and area. All must be fulfilled.

Research in primary forest and old-growth forest is conducted by Lund University – Department of Physical Geography: Since 2018, researchers have mapped over 500 primary forest areas across Sweden, creating one of Europe's most comprehensive databases. These forests represent less than 2% of Sweden's forest land, but are considered ecologically invaluable and are used for long-term ecological monitoring

Skogstyrelsen (2024) is aware of a significant risk of conceptual confusion as the same English term, old-growth forest, has been translated in two different ways in two adjacent EU contexts in Sweden. The English version of RED III 29.3a states "…old growth forests as defined in the country where the forest is located". This has been translated in the Swedish version to "…old forest (gammal skog) according to the definition in the country where the forest is located". At the same time, the concept of old growth forest is translated to natural forest (naturskog) in the Swedish version of the EU Commission guidance on primary forests and old growth forest linked to the biodiversity strategy. Overall, the authorities sees that this poses a clear risk of ambiguity for both the public and operators. The authorities' interpretation, with reference to the above, is that the concept of old forest (gammal skog) constitutes a subset of natural forest (naturskog).

In another report from 2023, Swedish authorities (Naturvårdsverket och Skogsstyrelsen) estimate that there are 1.5-2.2 million hectares of forest land that constitutes naturskog outside all forms of formal protection, including forests that are in the process of receiving such protection, as well as the voluntary set-aside included in the analysis. The corresponding estimate for productive forest land is 0.9–1.3 million hectares. Although extensive inventories and mappings have been carried out, these have not been able to map all naturskog outside strictly protected areas in the country. There are thus areas of naturskog that are unknown to the authorities. These could potentially include old-growth forest.

Södra Skog´s definition of old-growth forest is as follows: Old-growth forest, is defined by Södra as forest that has attained great age through natural regeneration, is forest with a distinctive element of very old trees (for coniferous forest, more than 150 years old) and a general abundance of standing dead wood. Old-growth forests usually have high conservation value.

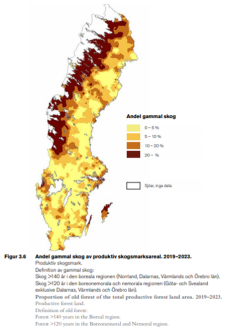
In these areas, little or no harvesting has taken place over the past 30 years, or they have been continuously wooded for several generations.

Södra Skog management guidance
- Measures to preserve or strengthen the area's values are the only operations permitted in HCV areas.

In some areas, a combined target may be possible.
- In cases where environmental values conflict, prioritisation is required – if necessary, in consultation with the relevant authorities.
- All operations in key habitats and HCV forests require prior consultation with the authorities.

The Forest monitor (Skogsmonitor) is an online map service that brings together important data and map layers of valuable forest habitats in one place. It presents mapping of potential old forests and continuity forests. Once again definitions do not precisely cover primary forest or old-growth forest.

Swedish forests are surveyed by the Swedish University of Agricultural Sciences in Umeå, and their map covers old forest (gammal skog). As can be seen from the figure below, the majority of old forest is found in the northwestern part of Sweden, but patches of old forest do indeed exist in the Southern part of Sweden.



For FSC certified FMU's the following apply:
In the FSC International Standard, and the Swedish FSC Standard as well, the mapping and protection of HCV areas is secured, and benchmarked by SBP to cover SBP HCV protection requirements. HCS is only indirectly included in the environmental values and HCV´s, which are protected by FSC Principles 6 and 9. 6.5.1 mandates that a minimum of 5% of productive forest land is set aside to maintain and promote natural biodiversity or biodiversity conditioned by traditional land use practices, counting in e.g. Woodland Key Habitats and natural, conspicuously uneven-aged and stratified forests.
6.5.2 mandates that further minimum 5% of the productive forest land area is managed with long-term protection and enhancement of conservation values and/or social values as the primary objective. Here, examples are given e.g. natural biodiversity or biodiversity conditioned by traditional land use practices, in addition to the 5 % that is set aside according to 6.5.1 and areas with enhanced nature consideration and specific nature conservation measures.
However, FSC does allow for forest management aiming to protect and enhance conservation values in these areas.

Södra Skog has in its implementation of FSC defined old-growth forest and as such has included this in its implementation of the FSC standard. Thereby, Södra Skog has directly included HCS within its FSC protection measures.
It is reasonable to believe that if FSC certified forests contain old-growth forest, these areas have been chosen as set aside areas under Södra Skog´s FSC FM implementation. In this way FSC certification is considered to protect old-growth forest in certified landholdings with low risk of biomass origination from old-growth forest.

Risk conclusion and justification

At the time of writing Sweden is working towards establishing national definitions of primary and old-growth forest, which will help clear the current confusion about the terms “gammal skog” and “naturskog” in relation to the EU definition of old-growth forest.

By 2023 Swedish authorities estimated that 1.5-2.2 million hectares of forest land constituting ”naturskog” were outside all forms of formal protection. These could potentially include old-growth forest.

On basis of risk of conceptual confusion of old-growth having been translated in two different ways in two adjacent EU contexts in Sweden and on basis of 1.5-2.2 million hectares of forest land constituting ”naturskog” outside all forms of formal protection **specified risk** is assessed for feedstock being 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).

Mitigation measure:

FSC certification ensures the mapping and protection of HCVs and set-aside areas (5% + 5%) most likely including primary and old-growth forest if present in certified forests. However, it does allow for forest management aiming to protect and enhance conservation values and therefore only partially secure compliance with the indicator. Södra Skog, with its definition of primary and old-growth forest specifically addresses HCS in its implementation of FSC principles and with very limited operational allowance it is considered that Södra Skogs implementation of FSC in Southern Sweden mitigates the risk that feedstock could 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) to low risk.

Monitoring and outcomes:

Enforcement and monitoring
The Swedish Forest Agency (Skogsstyrelsen) is responsible for enforcing the Swedish Forestry Act in Sweden. Swedish forestry is generally well-regulated and monitored. EU RED is implemented in Sweden by the Swedish Energy Agency which further promotes sustainable feedstock sourcing from forests.

Södra Skogs FSC FM certified forests undergo internal audits as well as annual surveillance auditing conducted by an accredited Certification Body.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 08 Sep 2025

Biomass Producer's stakeholder engagement end date: 12 Oct 2025

Total number of stakeholders contacted: 42

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

Stakeholder engagement letters were sent to 42 stakeholders listed on the Södra Skog Stakeholder list. The letter informed on the process of Södra Skog updating procedures for SBP V2 and on SBP in general. Stakeholders were encouraged to provide input to attached company mitigation measures and means of verification for identified risks relating to biomass sourcing. 5 stakeholder replies were received.
Further, Skogsstyrelsen was contacted separately to ask for a meeting to discuss mitigation measures for EU RED risks since Södras Level B assessment is based on "Underlag för kostnadseffektivt genomförande av förnybartdirektivet – slutredovisning" (2024/09) conducted by Skogsstyrelsen. However, a meeting was declined.

4.2 Response to stakeholder comments

Stakeholder description: Myndigheten för samhällsskydd och beredskap (MSB)

Stakeholder comment: We cannot see that this concerns any of the issues or legislative areas for which MSB is responsible. MSB therefore refrains from offering any comments

Response to the stakeholder: Thank you for your reply

Stakeholder description: Södra Bioproducts

Stakeholder comment: We agree with your conclusions

Response to the stakeholder: Thank you for your reply

Stakeholder description: Alvesta Kommun

Stakeholder comment: We will not respond to the survey/consultation document you have sent us. We do not consider this to fall within the authority's mandate

Response to the stakeholder: Thank you for your reply

Stakeholder description: Södra Cell

Stakeholder comment: The conclusions are considered correct regarding FSC-certified forests. However, not all wood raw material comes from FSC-certified forests, and it is unclear what applies to wood raw material originating from forests that are not FSC-certified. We consider mitigation measures and means of verification adequate for FSC-certified forest, but unclear regarding FSC CW raw wood material We consider Södra Skog's monitoring measures sufficient for FSC-certified forest. For SBP, it is unclear whether FSC CW raw wood material requires additional monitoring measures. For RED, the justification also covers FSC CW raw wood material, so no additional control measures are required for RED. What control measures are required for forests that are not FSC-certified to meet SBP?

Response to the stakeholder: The scope of Södra Skog's SBP certification is FSC certified and FSC controlled wood only. Forest which are FSC-100% certified are part of the SBE and biomass from these are considered to be SBP compliant. As FSC CW is sold as SBP Controlled Biomass, it is not part of the Supply Base Evalutation. No Mitigation measures and means of verification or monitoring for FSC CW are implemented as this feedstock is considered only to be SBP-Controlled biomass. Based on your input, the scope has been clarified in the SBR 3.1 General Information.

Stakeholder description: Miljöbalksenheten

Stakeholder comment: Miljö- och hälsoskyddsförvaltningen in the municipality of Varberg has no input to your work, but we see it as very important that this work is done and implemented for a sustainable and efficient forestry.

Response to the stakeholder: Thank you for taking the time to review our work.

5 Report updates and approval

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

Update to SBP v2. SBE for primary feedstock from FSC 100% forest added. EU RED Level B also added fro Sweden.

Name	Tomas Wümer
Title	Management representative
Date of report approval	16 Oct 2025

Annex 1: Detailed findings for Supply Base Evaluation indicators

Sweden 10 southern counties, see 3.1	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden	Indicator

10 southern counties, see 3.1	
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 certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	FSC certification. Södra Skog's implementation of FSC certification.
Risk Rating justification	**Risk conclusion and justification** **Forest** Since more than 500.000 hectares of unproductive forest have been lost between 2010 and 2020, and since forest owners legally can clearcut and replant at another site within productive forest cadastre, specified risk is assessed. Regarding FSC certified forests (FSC-STD-SWE-03-2019 SW, paragraph 6.9.1) it is concluded that even though statistics indicate that some forest areas have been converted after 2008, the risk linked to FSC certified areas can be limited to 5% of the certified area or maximum 0,5% of certified forest area per year, supported by a replanting at another site within the cadastre requirement. Further, regarding cut-off dates for conversion, the Swedish FSC Standard states November 1994, hence the SBP cut-off date is met for FSC certified FMU's. Further, Södra Skog has been FSC FM certified since 2009 further reducing the risk. In total, it is concluded that FSC certification mitigates the risk of forest conversion in Södra Skog to low risk. **Wetlands** Naturvårdsverket (2022) described that a large number of wetland environments are estimated to have been affected in the last five to ten years, and according to Riksbogstaxeringen 2022, the swamp forest area in Sweden has declined from more than 6.4 million hectares in 2005 to around 5.6 million hectares in 2018. Based on this the risk of conversion of wetlands are assessed to be specified. FSC-STD-SWE-03-2019 SW (paragraph 6.7) ensures the protection and restoration of wetlands, and Södra Skog has been been FSC FM certified since 2009. It is concluded that the risk of conversion of wetlands in FSC certified forests in Södra Skog is low. **Peatlands** The Environmental Code stipulates that land drainage must not be carried out without a permit. Peat extraction is still ongoing in Sweden, but the Swedish Peat Association states that Swedish climate-adapted peat extraction activities only take place on previously ditched land and these areas are always restored afterwards. This is backed by the fact that the area of restored peatlands are on the rise. Based on this the risk for conversion of peatlands is assessed to be low. **Highly biodiverse grasslands** Highly biodiverse grasslands in Sweden are protected mainly by the Environmental Code, which means that only grasslands within designated

	protected areas are covered. A 2018 study by Auffret et al. showed that Southern Sweden suffered an extensive loss of open land between 1940–1960s and 2016, where semi-natural grasslands were lost. Further, the EU evaluation of grassland support in 2017 raises concern on the protection of both types of grassland biodiversity to be protected in the indicator. However, some Swedish counties are in fact implementing green infrastructure plans which include grasslands. For the assessment of the indicator it has not been possible to verify if all Swedish counties have green infrastructure plans which includes protection of grassland biodiversity and therefore, along with the mentioned evidence of grasslands being converted, the risk of the indicator is assessed as specified. FSC (FSC-STD-SWE-03-2019 SW) does not directly address the conversion of grasslands, however Principle 6 regarding environmental values and 9 regarding HCVs protect grasslands. Södra Skog has a very large pool of certified forest which have been certified for longer periods of time. It is concluded that FSC certification mitigates the risk of conversion of grasslands to low risk in Södra Skog. On this basis, the indicator is assessed with **specified risk**. FSC certification of forests under Södra Skog mitigates the specified risk to low risks.
Risk Rating	Specified Risk

Sweden 10 southern counties, see 3.1	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	Laws, regulations and control bodies. Databases of the EU on air quality. Ranking of the non-government organisations FSC certification (partially covering the indicator)
Risk Rating justification	**Scale of assessment** Scale of assessment for this indicator is air emissions from forest management operations. **Analysis** Regarding the issue of air quality, Sweden has a legal framework based upon the European air quality standards. Sweden has implemented appropriate control systems and procedures for verifying that air quality is not adversely affected by forest management activities, in line with the EU Ambient Air Quality Directives. Air quality data on Sweden can be found on the European Air Quality (AQ) Portal. The European Air Quality (AQ) Portal is dedicated to the Air Quality e-Reporting system established by the European Commission and run by the European Environmental Agency. Internet research into this topic did not result in any information about complaints regarding the air quality or air pollution due to forestry operations

	in Sweden. Swedish forest owners generally own new forest machinery and only very few owners use old machinery. It is estimated that approximately 90% of biomass is produced by professional forest contractors with new machinery. The last 10% is made by the forest owners themselves, who have either contracted with a professional contractor or, in rare cases, have been responsible for the processing themselves. It is estimated that only a very small proportion (ə%) is made by older machines. Climate change is increasing the risk of more severe wildfires with smoke that can spread particulate pollution for hundreds of kilometers. Forest fires are, however, effectively prevented in Sweden till date, and adaptation to climate change is being studied. IQAIR continuously monitors air quality all over the world. In the ranking of countries by their degree of air pollution (2024) Sweden takes the 125th population weighted place amongst 138 countries included in the report. Measurement is based on PM2.5 air quality data. The European Environment Agency produces country factsheets on air pollution. The factsheet on Sweden indicates good and decreasing values on all air pollutants and possible sources of air pollution between 2017 and 2021. **For FSC certified FMU's the following apply:** FSC Sweden states in section 1.3.1: Management activities are carried out in compliance with applicable laws and regulations. Conclusion: As Sweden has national legislation with regards to air emissions, the difference in requirements between SBP and FSC Sweden, where SBP in the absence of national legislation opens up the possibility of complying to industry best practice, is of no practical importance, hence the indicator is FSC equivalent in Sweden. **Risk conclusion and justification** FSC certification partially covers the indicator. As Sweden has national legislation with regards to air emissions, as forest owners in Sweden generally use new machinery and as IQAIR monitoring positions Swedish air quality among the best in the world, the indicator is assessed with low risk.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	Indicator
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	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	UNFCCC website and NDC registry UNFCCC national communications and biennial reports National policies and plans
Risk Rating justification	**Scale of assessment** The assessment covers Sweden's participation in the Paris agreement in the context of all forests in Sweden. Route A is applied. **Analysis** Sweden ratified the Paris Climate Agreement in 2016 (UNFCCC: "Sweden") and has submitted a Nationally Determined Contribution as an EU member state to the UNFCCC covering carbon emissions and removals from land use, land use change, and forestry (LULUCF). The 3rd version submitted in 2023 is active at the time of writing. This ensures that the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions (European Commission, 2020). According to a Parliamentary question (European Parliament, 2022), Sweden will achieve LULUCF removals totaling 47 321 kt CO2 equivalent in 2030.

	Sweden has a Climate Act which was agreed upon in 2017 as the Sweden´s Riksdag decided to introduce a climate policy framework. Sweden's climate policy is further based on the EU, the UNFCCC, Kyoto Protocol, and the Paris Agreement requirements. **Enforcement and monitoring** Sweden has thus far done all the required reporting and review related to the Paris Agreement. The reporting is subject to multilateral assessment. **For FSC certified FMU's the following apply:** The SBP requirements included in Routes A and B are outside the scope of the FSC-STD-60-004. Regarding Route C, the FSC- STD-60-004 does not include an explicit requirement for harvesting to be subject to the results of a carbon stock and sequestration capacity assessment. Conclusion: As Sweden follows SBP Route A, SBP requirements are met and FSC requirements are insignificant. **Risk conclusion and justification** Based on Sweden being party to the Paris Agreement and having submitted an NDC, it is concluded that there is a low risk of noncompliance with the indicator.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	Applicable legislation National forest inventory data Statistical reports Public reports and plans
Risk Rating justification	**Scale of assessment** The Swedish National Forest Inventory (NFI) hosted by The Swedish University of Agricultural Science (SLU) includes the assessment of forest carbon stocks. The Swedish national GHG emissions reporting made under the UNFCCC and the Kyoto Protocol includes the reporting of current and projected GHG removals and emissions. The assessment covers all forests in Sweden. **Analysis**

The Swedish National Forest Inventory (NFI) 2025 shows that total annual increment has been consistently above total annual drain since the 1950s.

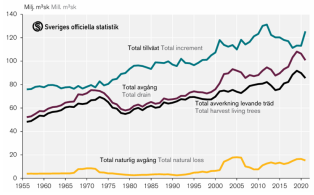
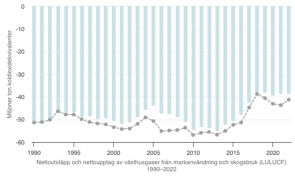


Figure 3.2 Total annual increment (including increment of felled trees), total annual drain, total annual felling of living trees and total annual natural loss. Swedish NFI 1956–2021.

All land use classes excluding urban land. Including alpine areas from 2017. Outside formally protected areas as of 2023. Moving five year averages.

There have been concerns in Sweden about a decline in increment (SLU 2022). Statistics have shown how Swedish forests have seen a dip in increment in recent years. Meanwhile, total losses (see figure 3.2) have increased due to logging and natural losses caused by storms and pests such as bark beetle. When combined, these factors could result in a negative net. SLU (2022) however, concludes that: Logging isn´t a factor; There are clear signs that the decline in southern Sweden is reversing and that forest growth is picking up again; Drought is a likely culprit and; A task force has been formed to look at potential explanations.

In 2022, the Swedish forests have been estimated to be a net sink of 38,76 million tonnes of CO2 equivalents, see figure 3.3 (Naturvårdsverket, 2024).



The annual net absorption of forest land has varied over the period 1990 to 2022 and has averaged 48 million tonnes of carbon dioxide equivalents per year. At no point in time since 1990 the Swedish forest land has shown net carbon emission.

Enforcement and monitoring

The enforcement and monitoring relating to developments in Swedish forests are primarily carried out by the Swedish Forest Agency and the Swedish University of Agricultural Sciences (SLU) through the Swedish National Forest Inventory (Naturvårdsverket 2023).

These organizations play a crucial role in tracking the state of Sweden's forests, including the assessment of carbon stocks and changes over time. They collect and analyse data on a wide range of variables, providing valuable insights into the health and sustainability of Sweden's forests.

	For FSC certified FMU's the following apply: The FSC standard (including the Swedish standard) does not provide information on carbon stocks at the level of the Supply Base. Conclusion: FSC certification does not secure compliance with the indicator. **Risk conclusion and justification** The Swedish National Forest Inventory (NFI) 2025 shows that total annual forest increment has been consistently above total annual forest drain since the 1950s. Further, the annual net carbon absorption of forest land has varied over the period 1990 to 2022 and has averaged 48 million tonnes of carbon dioxide equivalents per year. Hence, Swedish forest carbon stocks are stable or increasing, option A is met and therefore low risk is considered for this indicator.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	Relevant reports and webpages of the concerned agencies Relevant Swedish national acts, laws and regulations Expert consultation
Risk Rating justification	**Scale of assessment** In Sweden, there are distinguishable forest types based on e.g. species composition and site productivity. The assessment will focus on analysing whether there are low-productivity types, and if those exist, whether the low-productivity types are addressed in Swedish legislation and regulations. The assessment covers all forests in Sweden. **Analysis** Impediment land In Sweden a low-productivity site is called impediment and is defined by authorities as "land that carries forest or has the potential to carry forest, which produces less than one (forest) cubic meter of timber per hectare (ha) per year, i.e., very low-producing land". Impediment land can be: Bald impediment Impediment land that does not constitute forest land or tree and shrub land, i.e. the traditional ownership types of bog, mountain, mountain and mountain

coniferous forest, which do not meet the requirements for "Forest land" or "Tree and shrub land".

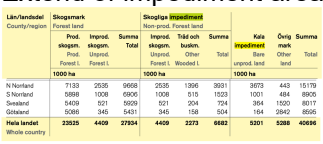
Other land
All other land. Forested impediment consists of owned bogs, mountains, mountains and mountain coniferous forest that meet the requirements for "Forest land" and "Tree and shrub land".

Mountain
Mountains and certain other impediments located below the boundary of coniferous forest includes, among other things, exposed rock and rocky ground.

Legislative requirements for impediment areas
In Sweden, the management of forests, including impediment areas, is regulated by the Swedish Forestry Act. The Forestry Act applies to all forest land, including impediment areas, and it requires landowners to replant after felling.

For impediment areas specifically, which are defined as lands with a lower production capacity, the following is stated in Article 13a: “§ 13 a Felling, forest conservation measures and fertilization may not take place on forest impediments that are larger than 0.1 hectare. Individual trees may, however, be felled if it does not change the character of the natural environment.”

Extend of impediment areas in Sweden



Län/landsdel County/region	Skogsmark Forest land			Skogliga impediment Non-prod. Forest land					
	Prod. skogsm. Prod. Forest l.	Improd. skogsm. Unprod. Forest l.	Summa Total	Improd. skogsm. Unprod. Forest l.	Träd och buskm. Other Wooded l.	Summa Total	Kala impediment Bare unprod. land	Övrig mark Other land	Summa Total
	1000 ha			1000 ha			1000 ha		
N Norrland	7133	2535	9668	2535	1396	3931	3673	443	15179
S Norrland	5898	1008	6906	1008	515	1523	1001	484	8905
Svealand	5409	521	5929	921	204	724	364	1520	8017
Götaland	5086	345	5431	345	158	504	164	3942	9595
Hela landet Whole country	**23525**	**4409**	**27934**	**4409**	**2273**	**6682**	**5201**	**5388**	**40696**

Figure 3.4 Forest land divided into land use classes according to the Swedish Forestry Act, 2018-2022.

For FSC certified FMU’s the following apply:
The Swedish FSC FM standard article 6.4.1c state:
6.4.1 The following habitats are exempt from all management activities other than management required to maintain or promote natural biodiversity or biodiversity conditioned by traditional land use practices:
c) low-productive land (land with a total annual volume increment of less than one cubic meter per hectare).
Hence, FSC certification ensures compliance with the indicator

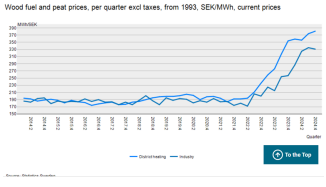
Enforcement and monitoring
The Swedish Forest Agency (Skogsstyrelsen) is responsible for enforcing the Swedish Forest Act in Sweden.

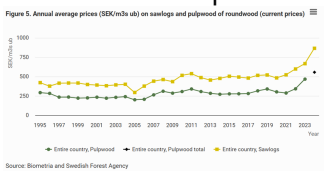
Risk conclusion and justification
In Sweden a low-productivity site is called impediment land. Based on the

	Forest Act § 13 a - *the felling, forest conservation measures and fertilization may not take place on forest impediments that are larger than 0.1 hectare. Individual trees may, however, be felled if it does not change the character of the natural environment.* Further, FSC certification article 6.4.1c adds to compliance with the indicator. On this basis the risk of primary feedstock sourcing from forest areas where site productivity is low is assessed to be low.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	Relevant reports and webpages of the concerned agencies Södra Skog's implementation of FSC Expert consultation
Risk Rating justification	**Risk conclusion and justification** At the time of writing Sweden is working towards establishing national definitions of primary and old-growth forest, which will help clear the current confusion about the terms "gammal skog" and "naturskog" in relation to the EU definition of old-growth forest. By 2023 Swedish authorities estimated that 1.5-2.2 million hectares of forest land constituting "naturskog" were outside all forms of formal protection. These could potentially include old-growth forest. On basis of risk of conceptual confusion of old-growth having been translated in two different ways in two adjacent EU contexts in Sweden and on basis of 1.5-2.2 million hectares of forest land constituting "naturskog" outside all forms of formal protection **specified risk** is assessed for feedstock being 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). FSC certification ensures the mapping and protection of HCVs and set-aside areas (5% + 5%) most likely including primary and old-growth forest if present in certified forests. However, it does allow for forest management aiming to protect and enhance conservation values and therefore only partially secure compliance with the indicator. Södra Skog, with its definition of primary and old-growth forest specifically address HCS in its implementation of FSC principles and with very limited operational allowance it is considered that Södra Skogs implementation of FSC in Southern Sweden mitigates the risk that feedstock could 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) to low risk.
Risk Rating	Specified Risk

Sweden 10 southern counties, see 3.1	**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	Relevant reports on wood product prices Relevant Swedish national acts, laws and regulations Expert consultation
Risk Rating justification	**Scale of assessment** The scale of assessment covers forests in the following counties in Sweden: Skåne, Blekinge, Småland, Halland, Västergötland, Östergötland, Öland, Gotland, Bohuslän and Dalsland in Sweden. **Analysis** Renewables make up 41% of Sweden's total energy supply in 2019. The renewable energy share in final energy consumption is 58%. Around 60% of renewable energy is derived from biomass. Sweden has a low population density and a high forest area per capita, so the domestic potential of solid biomass is high. The Forestry Act and the Environmental Act provide the main legislative framework for forestry in the country. Neither Act has any provision directly related to forest-based feedstock sourcing and biomass production nor do they restrict the use of wood and forest biomass for bioenergy purposes. The figure below is derived from the website of Energimyndigheten and sorted for the price of wood chips. From the table it is noted that wood chip prices stayed around 200 SEK/MWh 2014 to 2022 and surged to nearly 400 SEK/MWh at the end of 2024: Wood fuel and peat prices, per quarter excl taxes, from 1993, SEK/MWh, current prices  Historically, prices of pulpwood and energy biomass have been relatively similar, with pulpwood marginally more expensive than energy biomass. Considering this, the table provided below comparing prices on sawlogs to pulpwood can be used as a rough guidance for the comparison of prices on

	sawlogs and energy biomass. Since 1995 pulpwood has been consistently lower priced compared to sawlogs, hence expectedly the same goes for energy biomass. Further, comparing to the figure above, both figures show relatively stable prices until 2021/2022, but then soaring prices of all the mentioned forest products.  Considering the development of prices, market forces with significantly higher prices on sawlogs compared to pulpwood/energy biomass have most likely steered the utilization of high-quality wood in the direction of the cascade principle, and no evidence has been found indicating that high-quality stem wood is being used on a large scale for energy production. **For FSC certified FMU's the following apply:** FSC is a management standard affecting optimum use of harvested products mainly through setting requirements for harvesting methods. But affecting the use of stem wood after the harvesting is not within the standard's scope. Conclusion: FSC certification only partially secure compliance with the indicator. **Enforcement and monitoring** The Swedish Energy Agency, Ministry of Climate and Enterprise, enforces regulations related to energy. Regular monitoring of the enforcement is conducted and reported. **Risk conclusion and justification** Even though there are no legislative or regulatory requirements related to the issue, the market prices with consistently higher prices on sawlogs compared to pulpwood/energy biomass have most likely thus far steered the use of wood according to the cascade principle, and the risk for non-compliance is considered to be low. However, the developments both in biomass demand and prices must be considered when reassessing this indicator in the future, especially as prices have been markedly on the rise in recent years. Further, the market alone might not be enough to ensure the cascading use of wood in the coming years.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**

4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	FSC certification
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.1.3	Child labour shall not be used.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.

Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	Applicable national legislation Ministry of Health and Social Affairs Swedish Social Insurance Agency Swedish Pensions Agency
Risk Rating justification	**Scale of assessment** The following assessment covers the general situation for workers, employers and employees, in Sweden. **Analysis** Legislation The following national legislative framework pertains to this indicator in Sweden: The Health and Medical Services Act, the Social Insurance Code, the National Pension Act and the Work Injury Insurance Act. Sweden has ratified and enforced the following ILO conventions related to the indicator: C102 - Social Security (Minimum Standards) Convention, 1952 (No. 102) C121 - Employment Injury Benefits Convention, 1964 [Schedule I amended in 1980] (No. 121) C128 - Invalidity, Old-Age and Survivors' Benefits Convention, 1967 (No. 128) C130 - Medical Care and Sickness Benefits Convention, 1969 (No. 130) C155 - Occupational Safety and Health Convention, 1981 (No. 155) The Swedish social security system is based on residence and employment in Sweden. Sweden's social security system provides extensive coverage for workers, ensuring access to healthcare and various benefits throughout their working life and into retirement. The system is designed to provide a safety net for

	workers in case of illness, disability, or other life events that may impact their ability to work. Healthcare Provisions Workers in Sweden have broad access to healthcare services. The majority of health and medical care in Sweden is publicly financed, primarily via taxes. Patient fees vary by region, but some services like child healthcare, screening or health care for the elderly are generally free of charge. There is a national 'high-cost protection' for outpatient treatment as well as for medicines. Workers from other EU/EEA countries may also be eligible for healthcare coverage in Sweden. Sickness Benefits Swedish employers pay sick pay from the second to and including the fourteenth day of illness. Compulsory insurance is required for employees as well as for the self-employed who wish to claim sickness benefit. After 14 days, the Swedish Social Insurance Agency (Försäkringskassan) takes over payments. The amount of sickness benefit is based on the worker's income, typically 80% of the employee's salary. Employees who are prevented from performing their work due to illness or injuries are entitled to time off. Collective agreements usually have other and more beneficial terms for compensation during sick leave and individual employment agreements can also include more beneficial terms. Retirement Benefits All Swedish citizens are entitled to a national retirement pension after they retire. People can choose to start receiving their pension from the age of 63. People also have a legal right to work until the age of 69. There are several different sources that make up a Swedish pension. People who have worked and lived in Sweden will get a national public pension, administered by the Swedish Pensions Agency (Pensionsmyndigheten). It consists of income pension, premium pension and guarantee pension. The pension level is based on the income on which the person has paid tax. In addition to the national public pension, most people employed in Sweden also get an occupational pension, based on contributions made by their employers. Invalidity Benefits If your working capacity is permanently reduced by 25% or more as the result of illness or of any other physical or mental disability, you can obtain sickness compensation (sjukersättning) or activity compensation (aktivitetsersättning). To receive activity compensation there must be a long-term loss of working capacity. Sickness compensation and activity compensation consist of two parts: • The income-related sickness compensation/activity compensation, financed by contributions paid by the active population (employees and self-employed) • The tax-financed sickness compensation/activity compensation in the form of guaranteed compensation, available for all residents with low or no income-related sickness compensation or activity compensation

	Persons who have suffered a permanent loss of functional capacity may receive a disability allowance (handikappersättning). It can be paid together with a loss of income compensation, e.g. sickness compensation or activity compensation, or separately. Death Benefits In case of a worker's death, survivors may be eligible for: • Survivor's pension for spouses and children under certain conditions. • Funeral grant to help cover funeral expenses. Workers' Compensation Employers are required to have insurance covering work related injury and illness for their employees. It covers medical treatment, rehabilitation, compensation for lost income, assistance with funeral expenses and may also cover an annuity to any survivors. All employees, self-employed persons and contract workers, whether in permanent or temporary jobs, are covered for accidents at work and occupational diseases. **For FSC certified FMU's the following apply:** The Swedish FSC Standard states in 2.3.7: Workers, as employees, have access to occupational health services as required for the working conditions. Regarding sickness benefits the Act on Sickness Payments (1991:1047) apply. 2.6 states that the Organization through engagement with workers shall have mechanisms for resolving grievances and for providing fair compensation to workers for loss or damage to property, occupational diseases, or occupational injuries sustained while working for The Organization. Retirement benefits, invalidity benefits, death benefits are not addressed in the standard. Conclusion: FSC certification only partially secure compliance with the indicator. **Risk conclusion and justification** Swedish workers benefit from the facts that the majority of health and medical care is publicly financed, social insurance schemes are compulsory and the national retirement pension system is efficient. On this basis the indicator is assessed with low risk.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.

Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**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	FSC certification.
Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Sweden 10 southern counties, see 3.1	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	FSC certification.

Risk Rating justification	The requirements of the indicator are covered by FSC requirements.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Sweden
Area	10 southern counties, see 3.1
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	According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 1.1.1, 1.1.2, 1.1.3, 1.1.4, 1.1.5. According to the SBP - FSC Benchmarking document these indicators are all covered by FSC certification. Additionally SBP accepts FSC-Controlled wood as SBP-controlled feedstock, and FSC CW risk assessment assesses illegal sourcing as low risk in all of Sweden. Therefore, as Södra Skog sources only from FSC certified forests and mix this with FSC Controlled Wood, this criterion is complied with. Further, this criteria is unchanged compared to REDII and therefore the following still applies: In 2021 the Swedish Forest and Energy agencies have conducted an analysis based on national legislation and concluded low risk for all five REDII forest management criteria. Thus, the conclusion made by the Swedish Forest and Energy agencies was that biomass from Sweden comply with the five forest management criteria at level A. Link: https://energimyndigheten.a-w2m.se/System/TemplateView.aspx?p=Arkitektkopia&id=0aa36b99e0d942959fce918b9bd7e1d5&view=693&q=2021%3A33 Skogsstyrelsen has by September 2024 made an assessment of adaptation needs for the implementation of EU RED Directive. It states: Article 29.6a i) – legislation on harvesting activities. The criterion is deemed to be met by the existing legislation. Link: https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf
(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	According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicator 2.2.10. According to the SBP - FSC Benchmarking document this indicator is covered by FSC certification. Additionally SBP accepts FSC-Controlled wood as SBP-controlled feedstock, and FSC CW risk assessment assesses illegal sourcing as low risk in all of Sweden. In this way criteria covered by Swedish legislation are complied with. According to the Swedish Forest Act regeneration is mandatory: Forest Act (1979:429): Skogsvårdslag (1979:429) | Sveriges riksdag Section 5: New forest shall be established on forest land if the timber-producing capacity of the land after felling or due to damage to the forest is not utilized in an acceptable manner, if the land lies unused, if the condition of the forest is obviously unsatisfactory. Measures according to the first paragraph shall be taken without delay in cases mentioned in 1 and 2, and within a reasonable time in cases mentioned in 3. Law (1993:553). Section 6: When establishing new forest, the necessary regeneration measures shall be taken to ensure the regrowth of a forest of satisfactory density and quality. Regulations on regeneration methods, soil preparation, sowing, planting, care of young forest, and other measures for this purpose are issued by the government or an authority designated by the government. Section 8: The owner of the forest land is responsible for the establishment and care of new forest. Further, this criteria is unchanged compared to REDII and therefore the following still applies: In 2021 the Swedish Forest and Energy agencies have conducted an analysis based on national legislation and concluded low risk for all five REDII forest management criteria. Thus, the conclusion made by the Swedish Forest and Energy agencies was that biomass from Sweden comply with the five forest management criteria at level A. Source: https://energimyndigheten.a-w2m.se/System/TemplateView.aspx?p=Arkitektkopia&id=0aa36b99e0d942959fce918b9bd7e1d5&view=693&q=2021%3A33 Skogsstyrelsen has by September 2024 made an assessment of adaptation needs for the implementation of EU RED Directive. It states: Article 29.6a ii) – legislation on forest regeneration. The criterion is deemed to be met by the legislation in force. Link: https://www.skogsstyrelsen.se/globalassets/om-

	oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf Therefore, as Södra Skog sources only from FSC certified forests and mix this with FSC Controlled Wood, this criterion is complied with.
(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	According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 2.1.1, 2.1.2 and 2.1.3. According to the SBP - FSC Benchmarking document these indicators are covered by FSC certification. Additionally SBP accepts FSC-Controlled wood as SBP-controlled feedstock, and FSC CW risk assessment assesses illegal sourcing as low risk in all of Sweden. In this way criteria covered by Swedish legislation are complied with. The Swedish Environmental Act protects designated nature protection areas : Environmental Act (1998:808): Miljöbalk (1998:808) | Sveriges riksdag Chapter 7: Provides the legal framework for the designation and protection of nature protection areas: National parks, nature reserves, cultural reserves, natural heritage sites, biotope protection areas, animal and plant protection areas, shore protection areas, environmental protection areas, water protection areas and specially protected areas including EU Birds Directive and EU Habitats Directive areas. Chapter 4 further include special provisions for the land and water management in certain areas of national interest, outlining restrictions and considerations to protect natural and cultural assets. Further, Skogsstyrelsen has by September 2024 made an assessment of adaptation needs for the implementation of EU RED Directive. It states: Article 29.6a iii) – legislation on the protection of areas designated for nature conservation purposes. The criterion is deemed to be met by the legislation in place. Link: https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf Therefore, as Södra Skog sources only from FSC certified forests and mix this with FSC Controlled Wood, this criterion is complied with.
(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	**Soil quality** According to the EU RED Risk assessment template, soil quality is covered by the SBP Standard 1 indicator 2.2.3, which according to the SBP - FSC Benchmarking document is covered by FSC certification. **Harvesting of stumps and roots** is covered by indicator 2.2.4, which according to the SBP - FSC Benchmarking document is covered by FSC certification. **Harvesting on vulnerable soils** is covered by indicators 2.1.3 and 2.2.2, which according to the SBP - FSC Benchmarking document is covered by FSC certification. **Degradation of Primary and Old-growth forest** is covered by indicator 3.2.3, the risk of which Södra Skogs implementation of FSC certification has been shown to mitigate to low risk (please see Section 3 of this SBR) Regarding FSC CW supply chains, Södra Skog has implemented its old-growth policies and procedures on these supply chains too. **Maximum thresholds for clear-cuts** is not covered by any SBP Standard 1 indicators. The Swedish FSC Standard covers this point by stating the following: ***6.6.3*** *Consideration patches, buffer zones, groups of trees and single wind-resistant coarse trees are retained during regeneration felling so as to avoid large treeless areas. DIRECTIVES 6.6.3: The trees are placed to lessen the impression of a clearcut. Trees can be retained as single, coarse, wind-resistant trees, or in smaller tree groups. In areas of significance for outdoor recreation, specific adjustments are made to reduce the impression of a clearcut: for example, through the formation and size of the felled area and the configuration of nature consideration. Instructions for avoiding large treeless areas shall be available and include the maximum acceptable size of such areas. On felling areas that are larger than 4 hectares south of* *Limes Norrlandicus, and on felling areas that are larger than 10 hectares north of Limes Norrlandicus, the distance from any point in the felling area to the nearest consideration, object or clearcut edge shall not*

	exceed 70 meters. **Retention thresholds for deadwood extraction** is not covered by any SBP Standard 1 indicators The Swedish Forest Act § 30 states that authorities can issue regulations for nature protection, and regulations state that dead trees, wind-fallen trees, high stumps, and logs should be left at regeneration felling, as far as is possible with regard to safety and forest management. The Swedish FSC Standard covers this point by stating the following: ***6.6.11*** *High stumps, lying coarse dead wood and other trees that have been dead for more than one year are retained. Forest management is carried out so that damage to dead wood is minimized.* *DIRECTIVES 6.6.11: Lying coarse dead wood refers to fallen dead wood with a diameter that exceeds 15 cm at breast height (1.3 meters from the largest end of the tree). Exceptions to 6.6.11 can be made in the following cases:* *a) if dead wood constitutes a safety hazard for those working in the forest, or to the public using, for instance, demarcated paths or resting areas in forests near urban areas,* *b) if dead wood is blocking frequently used paths and roads, c) when large wood volumes have been damaged and these have not yet been processed due to a lack of resources,* *d) to meet the regeneration requirements in the Forestry Act in larger, cohesive areas with dead wood, other than in stands that are prioritized as set aside areas according to 6.5.1 or 6.5.2a.* ***6.6.12*** *In conjunction with management activities, fresh dead wood is retained, and considerations are made for fresh dead wood:* *a) originating from trees with high biodiversity values and other trees previously retained as nature considerations,* *b) in areas set aside for nature conservation purposes, including consideration patches,* *c) on low-productive land with an annual increment of less than one cubic meter per hectare.* *DIRECTIVES 6.6.12: If the requirements in 6.6.12 conflict with the Forestry Act, derogation is sought from the Swedish Forest Agency. Exceptions to 6.6.12 can be made in the following cases:* *a) if dead wood constitutes a safety hazard for those working in the forest, or for the public using, for instance, demarcated paths or resting areas in forests near urban areas,* *b) if dead wood is blocking frequently used paths and roads,* *c) in areas established for pest control by the Swedish Forest Agency, where special provisions have been issued to prevent the mass propagation of pests and where derogations cannot be obtained to retain fresh dead wood in consideration patches or areas set aside for nature conservation purposes.* ***6.6.13*** *The amount of fresh dead wood of different tree species is*

	increased after regeneration fellings and second thinnings by: *a) creating, on average, at least three high stumps or girdled trees per hectare on harvested areas,* *b) cutting the high stumps at the maximum height that is considered as safe,* *c) selecting the coarseness of high stumps based on what is representative for the stand, striving for an overrepresentation of high stumps of deciduous trees. DIRECTIVES 6.6.13: Specific tree species can be prioritized in cases where this is justified from a nature conservation perspective. High stumps of deciduous trees are avoided in areas where such trees occur very sparsely. When harvesting in mature stands of oak and beech, dead wood is created so that on average at least two girdled trees or high stumps* *of the primary tree species remain per hectare across the managed stand.* In this way, Swedish legislation and FSC cover this criterion. Additionally, SBP accepts FSC-Controlled wood as SBP-controlled feedstock, and FSC CW risk assessment assesses illegal sourcing as low risk in all of Sweden. In this way the points covered by Swedish legislation are complied with. Concerning Swedish legislation, Skogsstyrelsen has by September 2024 made an assessment of adaptation needs for the implementation of EU RED Directive. It states: Article 29.6a iv) – legislation on consideration at harvesting operations in line with sustainable forest management principles. Overall, it is considered that the revised Article does not require any adjustments to the existing legislation, except in parts concerning primary and old-growth forests. This is also directly linked to the need for adjustments arising from Article 29.6a vi). Link: https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf Conclusion: As Södra Skog sources only from FSC certified forests and mix this with FSC Controlled Wood, al parts of this criterion covered by both FSC and Swedish legislation are complied with. For primary and old-growth forest Södra Skogs implementation of FSC certification has been shown to mitigate to low risk (please see Section 3 of this SBR). Regarding FSC CW supply chains, Södra Skog has implemented its old-growth, WKH and highly biodiverse forest policies and procedures on these supply chains too, and monitoring is carried out. In this way this part is complied with as well.
(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	This criterion is covered by the SBP Standard 1 indicator 2.2.9. According to the SBP - FSC Benchmarking document this indicator is covered by FSC certification. Additionally SBP accepts FSC-Controlled wood as SBP-controlled feedstock, and FSC CW risk assessment assesses illegal sourcing as low risk in all of Sweden. In this way the points covered by Swedish legislation are complied with. The Swedish Forestry Act § 1 states: "The forest is a national asset that shall be managed to sustainably provide a good return while maintaining biological diversity." Further, this criteria is unchanged compared to REDII and therefore the following still applies: In 2021 the Swedish Forest and Energy agencies have conducted an analysis based on national legislation and concluded low risk for all five REDII forest management criteria. Thus, the conclusion made by the Swedish Forest and Energy agencies was that biomass from Sweden comply with the five forest management criteria at level A. Source: https://energimyndigheten.a-w2m.se/System/TemplateView.aspx?p=Arkitektkopia&id=0aa36b99e0d942959fce918b9bd7e1d5&view=693&q=2021%3A33 Skogsstyrelsen has by September 2024 made an assessment of adaptation needs for the implementation of EU RED Directive. It states: Article 29.6a v) – legislation on the productive capacity of forests. The criterion is deemed to be met by the existing legislation Link: https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf Therefore, as Södra Skog sources only from FSC certified forests and mix this with FSC Controlled Wood, this criterion is complied with.
(vi) 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) first subparagraph with the exception of point (c), Article 29(4) with the exception of point (b) and (c) and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs	
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	**Primary forest and old-growth forest** is covered by indicator 3.2.3, the risk of which Södra Skogs implementation of FSC certification has been shown to mitigate to low risk (please see Section 3 of this SBR). Regarding FSC CW supply chains, Södra Skog has implemented its old-growth policies and procedures on these supply chains too

	Highly biodiverse forests According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 2.1.1, 2.1.2 and 2.1.3. According to the SBP - FSC Benchmarking document these indicators are covered by FSC certification. Regarding FSC CW supply chains, Södra Skog has implemented policies and procedures on WKHs and highly biodiverse forests in the sourcing areas. ** ** **Natural highly biodiverse grassland or non-natural highly biodiverse grassland** According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 2.1.1, 2.1.2 and 2.1.3. According to the SBP - FSC Benchmarking document these indicators are covered by FSC certification. ** ** **Heathland** According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 2.1.1, 2.1.2 and 2.1.3. According to the SBP - FSC Benchmarking document these indicators are covered by FSC certification. ** ** **Wetland** According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 2.1.1, 2.1.2 and 2.1.3. According to the SBP - FSC Benchmarking document these indicators are covered by FSC certification. ** ** **Peatland** According to the EU RED Risk assessment template, this criterion is covered by the SBP Standard 1 indicators 2.1.1, 2.1.2 and 2.1.3. According to the SBP - FSC Benchmarking document these indicators are covered by FSC certification. ** ** Additionally SBP accepts FSC-Controlled wood as SBP-controlled feedstock, and FSC CW risk assessment assesses illegal sourcing as low risk in all of Sweden. In this way the points included in Swedish legislation are covered.** ** Skogsstyrelsen has by September 2024 made an assessment of adaptation needs for the implementation of EU RED Directive. It states: Article 29.6a vi) – legislation on the origin of forest biomass. This Article specifies areas from which forest biomass may not originate. The areas consist of: • Primary forest and other wooded land, i.e. forest and other wooded land with native species, where there are no clearly visible signs of human activity and where ecological processes have not been significantly disturbed, and old-growth forest as defined nationally (Article 29.3a) – **adjustments are deemed necessary to fulfil the criterion**. • Forest and other wooded land with high biodiversity (29.3b) – **adjustments** **are deemed necessary to fulfil the criterion.** • Highly biodiverse grassland (29.3d) - existing legislation is deemed to fulfil the criterion. • Heathland (29.3e) - existing legislation is deemed to fulfil the criterion. • Wetlands (29.4a) - existing legislation is deemed to fulfil the criterion. • Peatland (29.5) - existing legislation is deemed to fulfil the criterion. Link: [https://www.skogsstyrelsen.se/globalassets/om-

	oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf](https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-2024/rapport-2024-09-underlag-for-kostnadseffektivt-genomforande-av-fornybartdirektivet.pdf) ** ** Conclusion: As Södra Skog sources only from FSC certified forests and mix this with FSC Controlled Wood, al parts of this criterion covered by both FSC and Swedish legislation are complied with. For primary and old-growth forest Södra Skogs implementation of FSC certification has been shown to mitigate to low risk (please see Section 3 of this SBR). Regarding FSC CW supply chains Södra Skog has implemented old-growth, WKH and highly biodiverse forest policies and procedures on these supply chains too, and in this way the criteria about primary, old-growth and highly biodiverse forests are complied with as well.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	Level A for Sweden by Skosstyrelsen
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 3: SBP Processing residues and/or Post-consumer feedstock requirements

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

Verification and monitoring of suppliers

The company has conducted a Supplier verification process, to determine whether feedstock is eligible for the SBE exemptions mentioned in SBP Standard 2, chapter 3.2. Should new suppliers be included a verification process shall be conducted before inclusion. Suppliers have signed a Supplier Self-declaration.

Feedstock inspection and classification upon receipt

Processing residues are visually inspected upon receipt to confirm their categorisation as processing residue. Inspection is done by trained staff. Södra Skog uses a mass balance system to account for input and output.

Supplier audit for processing residues and post-consumer feedstock

If evidence for processing residue category does not exist, the supplier will be included in in the supplier audit, and feedstock cannot be used until compliance with SBP requirements is confirmed.

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)