Supply Base Report:

DSHwood A/S
Third 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

Version 1.0	**Published 26 March 2015**
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1 Overview

Producer name:	DSHwood A/S
Producer address:	Glarmestervej 7, 7000 Fredericia, Denmark
SBP Certificate Code:	SBP-01-91
Geographic position:	55.545300, 9.692200
Primary contact:	Iben Kisbye, +45 606 417 05, ik@dshwood.com
Company website:	www.dshwood.com
Date report finalised:	22 Aug 2025
SBR reporting period from:	01 Jul 2024
SBR reporting period to:	30 Jun 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	
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 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0, 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 v2.0
Feedstock origin (countries)	Denmark (The entire country), Germany (The entire country), Estonia (The entire country), Latvia (The entire country), Lithuania (The 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

DSHwood is a dedicated wood trading company dealing in logs, lumber and woodchips from European forests. While we do not own any of the forests, industry or equipment, we manage the entire trade process from harvest to end-user supply, buying directly from our suppliers and selling directly to the end-users.

DSHwood supply significant volumes of high-quality softwood and hardwood to major markets across the globe. Our sales organisation is well-equipped to take advantage of fluctuations in different markets to the benefit of our customers. A successful collaboration with a number of sawmills and traders in all regions enables us to trade logs, lumber and biomass.

DSHwood originated in 1967 as a trading office of the Danish Forest Association, the trade organisation of private forest owners, to develop export opportunities for Danish wood. In 2000, DSHwood became an independent subsidiary of the Danish Forest Association.

DSHwood mother company is located in Fredericia. DSHwood has subsidiaries in Germany, United Kingdom and France. DSHwood is Chain of Custody certified in accordance with FSC and PEFC and holds certification acdording to the Responsible Biomass Program.

Products included in the scope of SBP Certification: *Chips*

Number of employees: *45*

Annual maximum production capacity (metric tonnes): *250000*

Number of direct feedstock suppliers: *150*

Approximate number of feedstock sub-suppliers: *50*

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

DSHwood supply chains can be described as follows as DSHwood source:
- directly from forests and landowners. Transport of biomass is handled by DSHwood.
- via forest contractors which operate in the forests or in TOF areas. Transport of biomass is handled by DSHwood.
- via trading companies where transport is handled either by DSHwood or the trading company.

2.2 Detailed description of the Supply Base

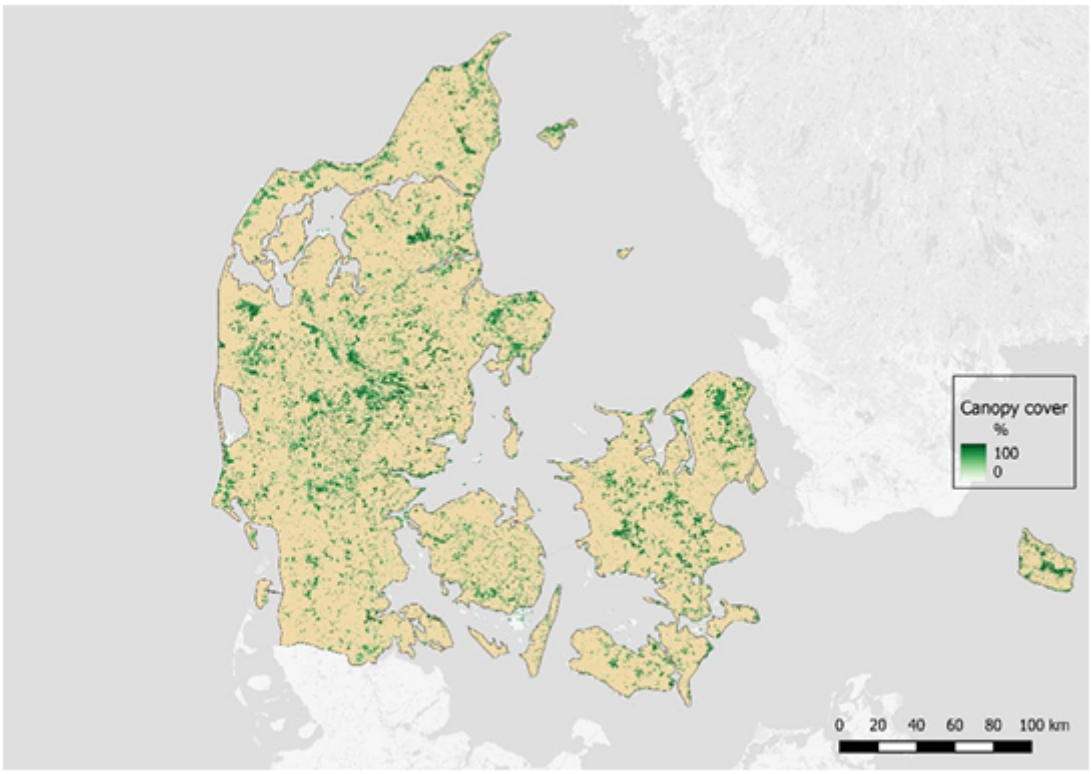
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

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	Denmark
Area/Region	The entire country

Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Trees outside forest (TOF) - Agricultural land feedstock (3A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant 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)	Yes – Regional Risk Assessment (RRA) used
Provide a concise summary of why a SBE was determined to be required or not required here:	
Regional risk assessment available.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED TOF:	Yes
Size of Supply Base area (million ha):	0.6500
Map(s) of the Supply Base area:	



1 Canopy cover: Nord-Larsen et al. 2017; administrative boundaries: made with Natural Earth; Base map: map tiles by CartoDB, under CC BY 3.0. Data by OpenStreetMap, under ODbL.

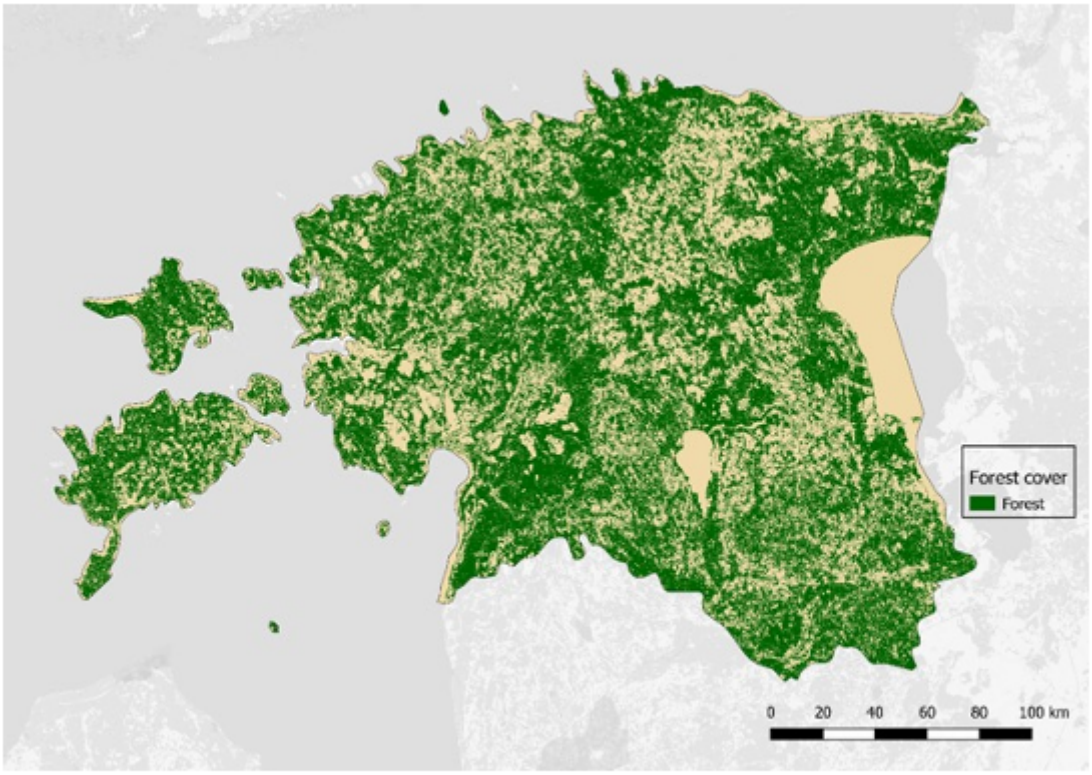
Country	Germany
Area/Region	The entire country
Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
No Regional Risk Assessment is available	
Feedstock types included in SBE:	Primary

Includes EU RED SBE:	Yes
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	11.4200
Map(s) of the Supply Base area:	



Country	Estonia
Area/Region	The entire country

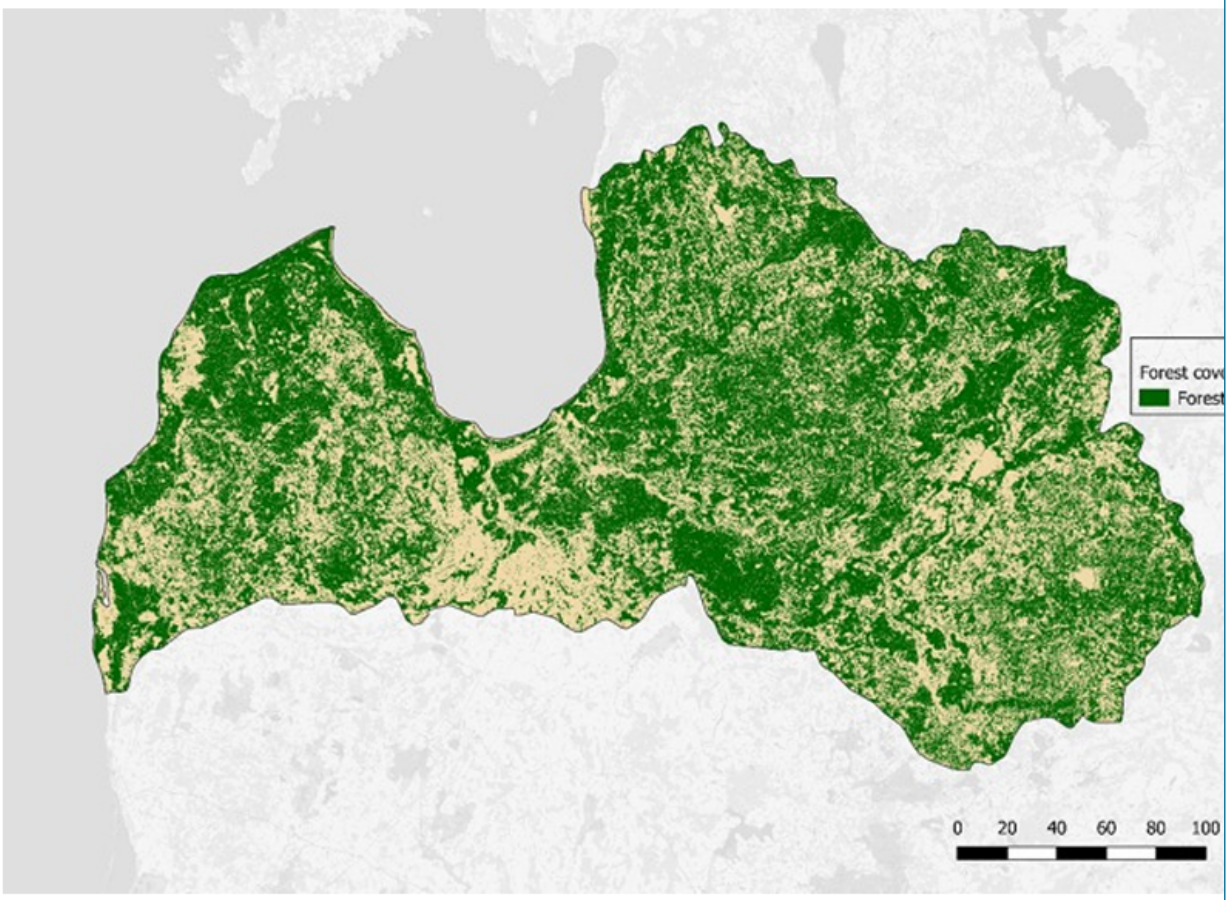
Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Regional Risk Assessment (RRA) used
Provide a concise summary of why a SBE was determined to be required or not required here:	
Regional risk assessment available.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	2.4400
Map(s) of the Supply Base area:	



1 Forest cover: © ESA WorldCover project [2021] / Contains modified Copernicus Sentinel data ([2021]) processed by ESA WorldCover consortium; Administrative boundaries: made with Natural Earth; Base map: Map tiles by CartoDB, under CC BY 3.0. Data by OpenStreetMap, under ODbL.

Country	Latvia
Area/Region	The entire country
Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant 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)	Yes – Regional Risk Assessment (RRA) used
Provide a concise summary of why a SBE was determined to be required or not required here:	
Regional risk assessment available.	

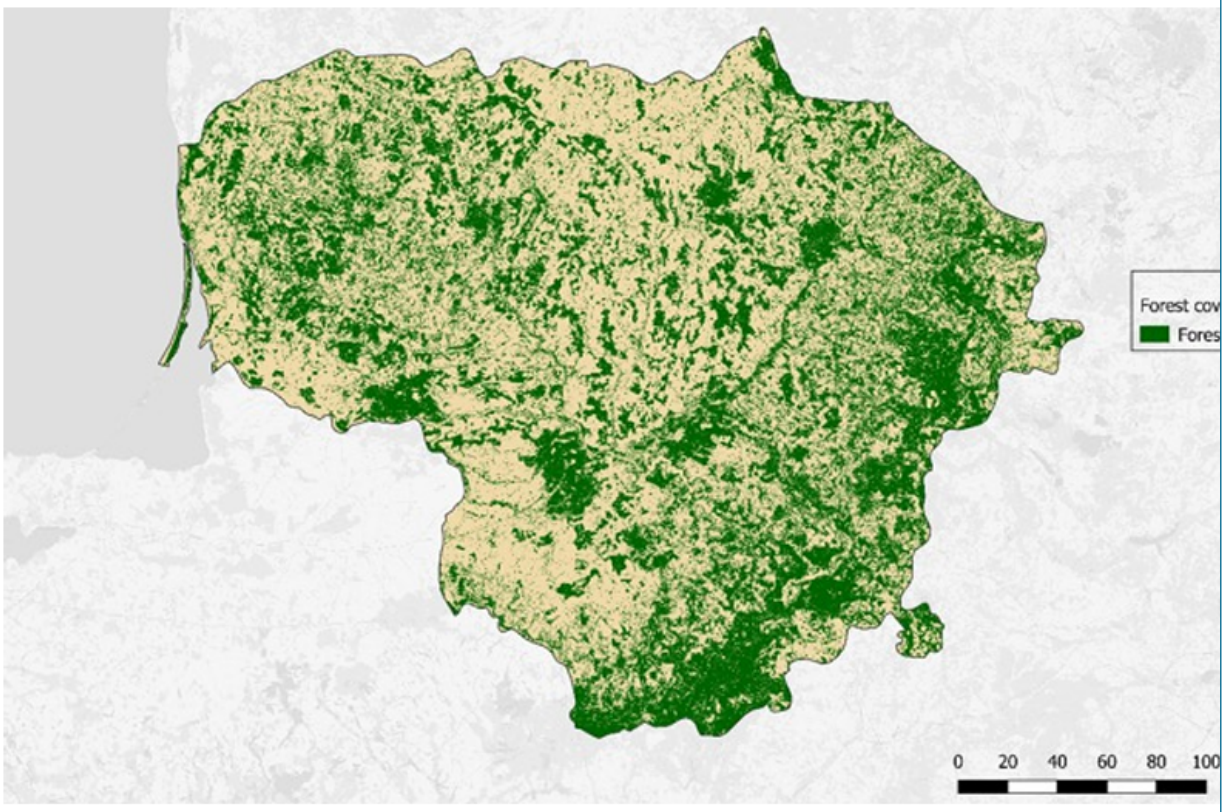
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED TOF:	No
Size of Supply Base area (million ha):	3.4100
Map(s) of the Supply Base area:	



3 Forest cover: © ESA WorldCover project [2021] / Contains modified Copernicus Sentinel data ([2021]) processed by ESA WorldCover consortium; Administrative boundaries: made with Natural Earth; Base map: Map tiles by CartoDB under CC BY 3.0. Data by OpenStreetMap, under ODbL.

Country	Lithuania
Area/Region	The entire country
Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A)
Feedstock inputs	SBP Compliant 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)	Yes – Regional Risk Assessment (RRA) used
Provide a concise summary of why a SBE was determined to be required or not required here:	
Regional risk assessment available.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED TOF:	
Size of Supply Base area (million ha):	2.2000
Map(s) of the Supply Base area:	



1 Forest cover: © ESA WorldCover project [2021] / Contains modified Copernicus Sentinel data ([2021]) processed by ESA WorldCover consortium; Administrative boundaries: made with Natural Earth; Base map: Map tiles by CartoD under CC BY 3.0. Data by OpenStreetMap, under ODbL.

2.3 Feedstock information

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

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

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

Abies alba	Silver Fir / Ædelgran
Abies grandis	Grand Fir / Grandis
Abies nordmanniana	Caucasian Fir / Nordmannsgrad
Abies procera	Nobel Fir / Nobilis
Abies spp	Fir spp
Larix spp	Larch / Lærk
Picea abies	Norway Spruce / Rødgran
Picea glauca	White Spruce / Hvidgran
Picea sitchensis	Sitka Spruce / Sitkagran
Pinus contorta	Lodgepole Pine / Klitfyr
Pinus nigra	Austrian Pine / Østrisk Fyr
Pinus ponderosa	Ponderosa Pine / Gul Fyr
Pinus strobus	Eastern White Pine / Weymouth Fyr
Pinus sylvestris	Scots Pine / Skovfyr
Pseudotsuga menziesii	Douglas Fir / Douglasgran
Thuja plicata	Wester Red Cedar / Kæmpe thuja
Tsuga heterophylla	Western Hemlock / Vestamerikansk Hemlock
Acer platanoides	Norway Maple / Spidsløn
Acer pseudoplatanus	Maple / Ahorn
Alnus glutinosa	Common Alder / Rødel
Betula pendula	Silver Birch / Vortebirk
Betula pubescens	Downey Birch / Dunbirk
Carpinus betulus	Common Hornbeam / Avnbøg
Fagus sylvatica	European beach / Bøg
Fraxinus excelsior	Common ash / Ask

Populus tremula	European Asp / Bævreasp
Prunus avium	Sweet Cherry / Kirsebær
Quercus petraea	Sessile Oak / Vintereg
Quercus robur	European Oak / Stilkeg
Quercus rubra	Northern Red Oak / Rødeg
Salix spp	Willow / pil
Sorbus spp	Rowan / Røn
Crataegus monogyna	Hawthorn / Tjørn
Prunus spinosa	Blackthorn / Slåen
Prunus padus	Bird Cherry / Hæg

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: Beetle problems in Germany and Ash dieback in Denmark lead to some pest/disease control

e. Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%): 55.00

f. Softwood (i.e. coniferous trees): specify proportion of feedstock from (%): 45.00

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 (%): 30.00

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, Clean chips or dust

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

100 % FSC

100 % PEFC

o. Volume of post-consumer feedstock: 0
Physical form of the feedstock: Chips, Sawdust, Clean chips or dust

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

q. What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 193000000.00 m3

Explanation: DSHwood estimate that the company could collect 250.000 tons EU RED-compliant on a annual basis via its supply chains. Annual total increment in Denmark, Germany, Estonia, Latvia and Lithuania: 193,6 mio m3/year, calculation based on NFI data. DSHwood estimate that 50% could be harvested and that 20% of the harvested volume could be used for biomass this is gives a gross number of 19,3 mio m3.

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

Denmark
Interim RRA for Denmark TOF, SBP-RRA-EU-DK-TOF v1.0, Febr. 2025.
Revised RRA for Denmark v2.0, July 2024.

Germany
Company SBE
The scope of this SBE for Germany is DSHwoods PEFC certified forests.
The SBP-PEFC Benchmarking Document states the following about PEFC certification's compliance with SBP v2: *For the Certification Scheme Operational Requirements, the requirements of PEFC are equivalent to those of SBP. Processing residues feedstocks carrying a valid PEFC claim can be considered as SBP-compliant feedstocks. In terms of Certificate Holder Performance Requirements, the requirements of PEFC cover a significant number of the requirements of SBP Standard 1 – 31 indicators are fully met, five are partially met and six are not met.*

The following SBP v2 Standard 1 indicators are not or only partially covered by PEFC certification: 1.1.4, 2.1.1, 2.1.2, 2.2.1, 3.1.1, 3.2.1, 3.2.2, 3.2.3, 3.3.1, 4.1.7 and 4.2.2.
Risk assessments of these 11 indicators have been conducted, and low risk has been assessed to all except for 2.2.1, 3.2.3 and 3.3.1 which have been assessed with specified risk.

Estonia
Revised RRA for Estonia v.2.0, July 2024.
Only FSC certified primary forest feedstock is sourced.

Latvia
Revised RRA for Latvia v.2.0, July 2024.
Only FSC certified primary forest feedstock is sourced.

Lithuania
Revised RRA for Lithuania v.2.0, July 2024.
Only FSC certified primary forest feedstock is sourced.

3.2 Conflicts with applicable national and sub-national legislation

No conflicts with applicable national or sub-national legislation have 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: Germany	
Area/sub-scope: PEFC certified forests in Germany	
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 scale of assessment covers all forests in Germany

Analysis – conversion of forests
In Germany, the regulation of forests and the prevention of land conversion to other land uses are primarily governed by several key legal frameworks. The following main laws are relevant to land conversion:
1. Federal Forest Act (Bundeswaldgesetz). This act sets out general principles, but individual federal states (Länder) can enact specific regulations that may impose stricter protections for forests (Landeswaldgesetze). The FFA was announced under revision in 2024, as of July 2025, the Federal Forest Act (Bundeswaldgesetz) in Germany has not been finally revised, but it is undergoing a significant revision process.

2. Federal Nature Conservation Act (Bundesnaturschutzgesetz - BNatSchG): Each federal state has its own nature conservation laws that may include additional protection measures.

3. Environmental Impact Assessment (EIA) Regulations
Under various environmental laws, any significant land-use change typically requires an Environmental Impact Assessment. This process evaluates potential impacts on ecosystems and biodiversity before approval is granted for land conversion.

Data from the German NFI have been collected by the use of AI and the following table generated:

Table on estimated forest conversion

Year	Total forest area (mio. Hectares)	Area converted to other use (hectares)	Notes
2002	11,4	No data	Initial comprehensive inventory post-reunification
2008	11,5	No data	Stability in forest area noted
2012	11,6	No data	Continued monitoring; no major conversions reported.
2017	11,7	No data	Ongoing assessments; forest area largely stable.
2020	11,8	App. 35.000 hectare	Significant damage due to droughts and pests; increased focus on reforestation efforts.
2022	11,8	App. 40.000+ hectares	Projections indicate continued conversions as part of climate adaptation strategies.

On basis of the table and firm legislation on forest conversion and clear-felling regulated by the Federal Forest Act, the risk of forest conversion to other land use is considered to be low.

Analysis – conversion of wetlands and peatlands
Legislation
The following legislation has provisions for the protection of wetlands; The Federal Nature Conservation Act (BNatSchG) with the adoption of provisions from the EU Habitats and Birds Directives and the identification of protected areas for NATURA 2000, The Federal Water Act (2002) with the implementation of the EU Water Framework Directive and the new EU Nature Restoration Law (2024) with a framework for rewetting peatlands. Further, Germany became a Contracting Party to the Ramsar Convention (Convention on Wetlands) in 1976 and, with the designation of the Rosenheim Basin Bogs in 2021, now has a total of 35 Ramsar sites.

Germany used to be rich in peatlands. Peatlands in Germany cover an area of 1.8 million hectares and store 1.2 billion tons of CO2. More than 95% of these peatlands have been drained primarily for agriculture and forestry.

Germany was once a very bog-rich country, with bogs covering over five percent of the land area. Peatlands are mainly located in northern Germany, in Lower Saxony, Schleswig-Holstein, Mecklenburg-Western Pomerania and Brandenburg, but also in Bavaria and Baden-Württemberg. Today, however, peatland areas are dramatically decreased and now cover only 3.6 percent of Germany. 95 percent of peatland is drained and no longer recognizable as such. German Government strategies for the conservation of peatlands (National Peatland Strategy, National Water Strategy and Program for Natural Climate Buffers) were implemented from 2022 and forward.

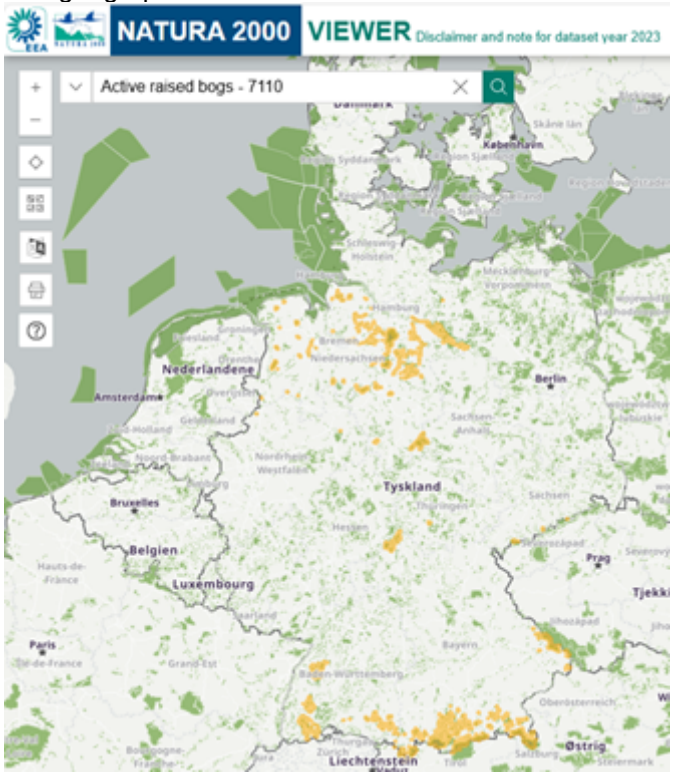
Based on the facts that especially peatlands have been extensively drained and used for forestry, and government strategies for their conservation has been implemented since 2022, it is likely that conversion of peatlands has taken place after 2008.

Based on the The **Biodiversity Information System for Europe (BISE)**, which uses the *EUNIS habitat*

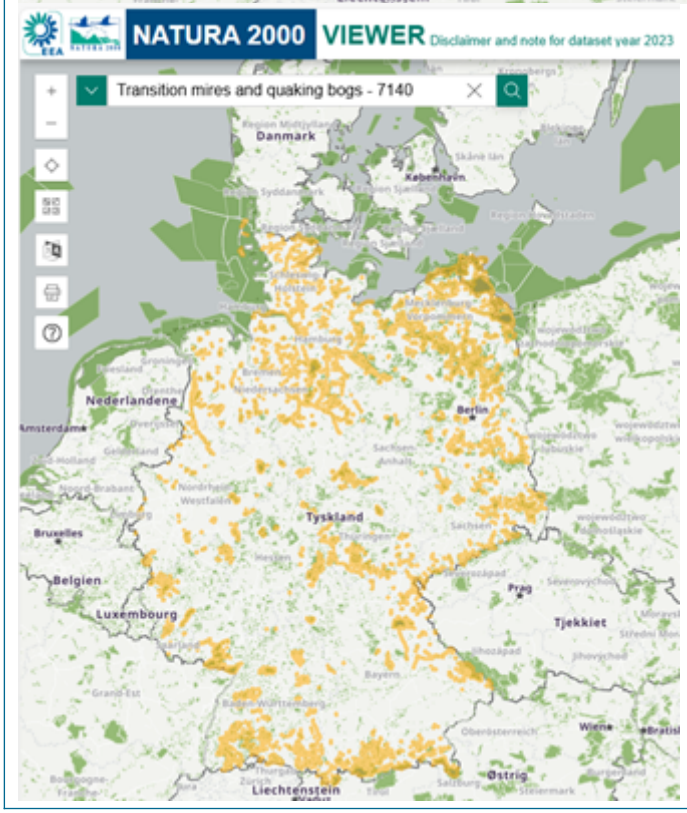
classification, the following peatland habitats are registered in Germany:

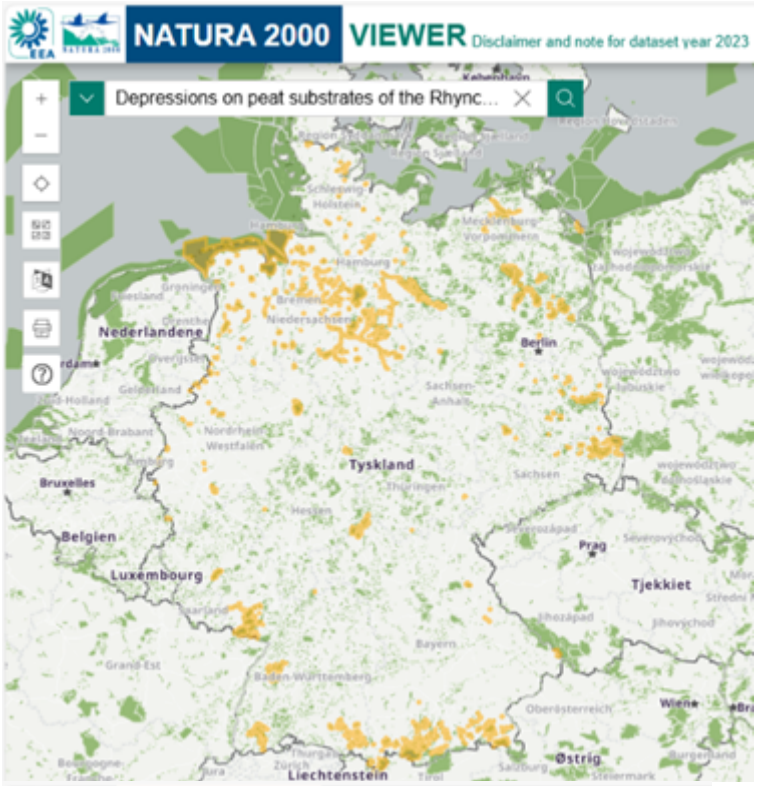
Habitat Type Code	Description
7110	Active raised bogs
7120	Degraded raised bogs still capable of natural regeneration
7140	Transition mires and quaking bogs
7150	Depressions on peat substrates of the Rhynchosporion
7210	Calcareous fens with Cladium mariscus and species of the Caricion davallianae
7230	Alkaline fens

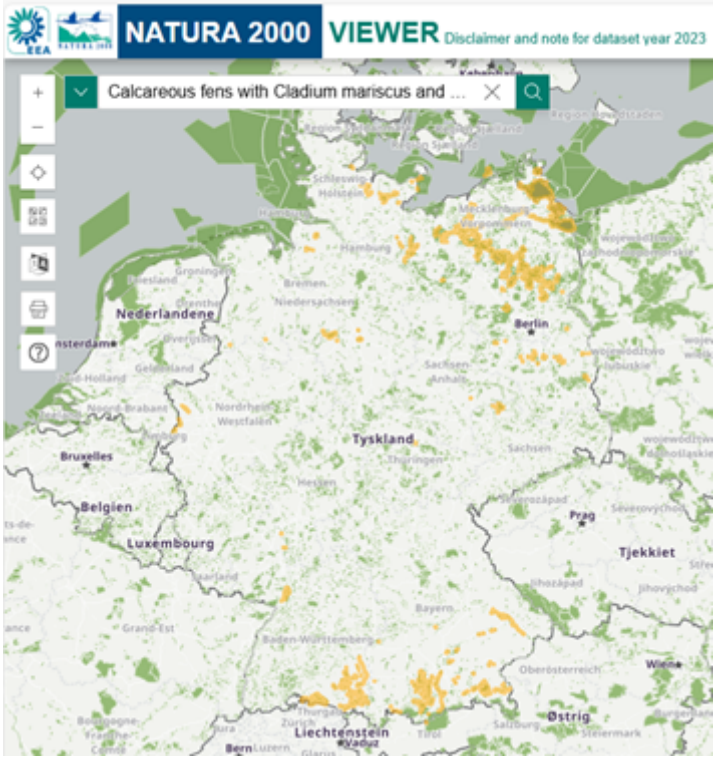
The geographical distribution of these habitats are as follows:




NATURA 2000 VIEWER
Disclaimer and note for dataset year 2023
Degraded raised bogs still capable of natural ...
Nederlandene
Amsterdam
Berlin
Tyskland
Bruxelles
Belgien
Luxembourg
Prag
Tjekkiet
Paris
Liechtenstein
Østrig


NATURA 2000 VIEWER
Disclaimer and note for dataset year 2023
Transition mires and quaking bogs - 7140
Danmark
København
Nederlandene
Amsterdam
Berlin
Tyskland
Bruxelles
Belgien
Luxembourg
Prag
Tjekkiet
Wien
Liechtenstein
Østrig


NATURA 2000 VIEWER
Disclaimer and note for dataset year 2023
Depressions on peat substrates of the Rhync...
Nederlandene
Berlin
Tyskland
Bruxelles
Belgien
Luxembourg
Prag
Tjekkiet
Liechtenstein
Østrig


NATURA 2000 VIEWER
Disclaimer and note for dataset year 2023
Calcareous fens with Cladium mariscus and ...
Nederlandene
Berlin
Tyskland
Bruxelles
Belgien
Luxembourg
Prag
Tjekkiet
Liechtenstein
Østrig



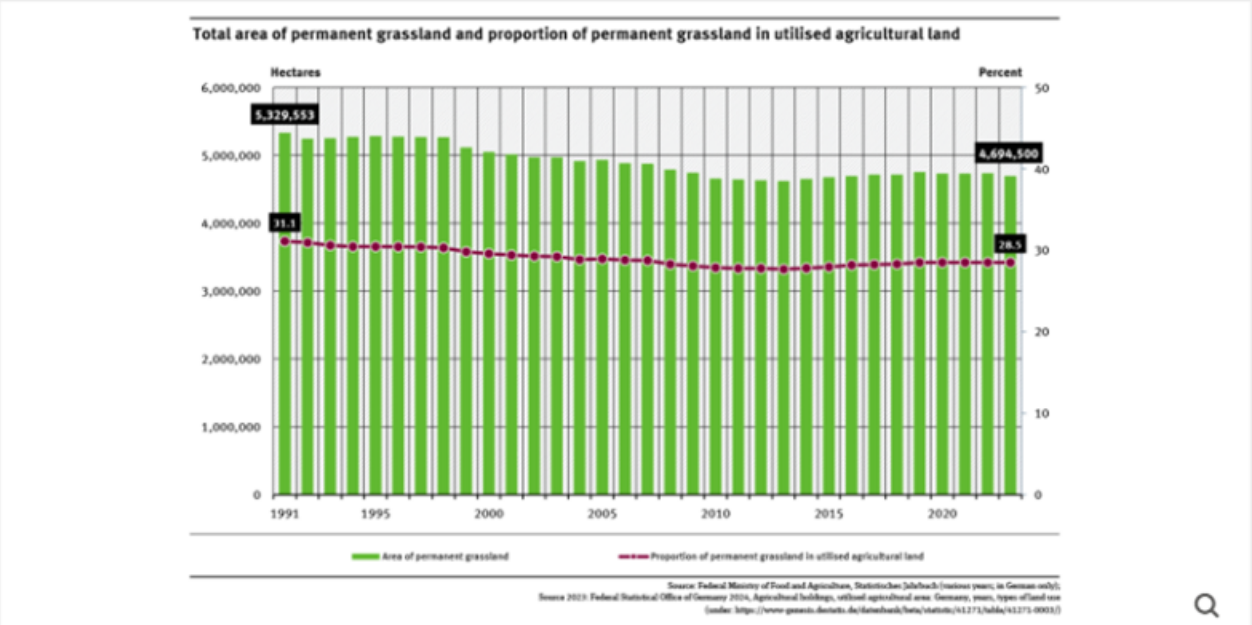
These maps align with the above mentioned important areas of Germany for the protection of peatlands: Lower Saxony, Schleswig-Holstein, Mecklenburg-Western Pomerania, Brandenburg, Bavaria and Baden-Württemberg. However, peat habitats are present in every federal state of Germany.

Analysis – conversion of highly biodiverse grasslands

Extensively managed grassland is important for species-rich plant communities that require nutrient-poor soils, approximately 40 % of the endangered ferns and flowering plants in Germany are found in grassland (BfN-Schriften 670, BfN 2023). Grasslands are also important for protecting soils and water and help to protect the climate by storing carbon. Permanent grassland is of particular value and defined as meadows and pastures that have not been used as arable land for at least five continuous years.

Permanent grassland in Germany has been under pressure in recent decades. In 1991 there were still over 5.3 million hectares of utilised agricultural land managed as permanent grassland. By 2023, the total area of permanent grassland had declined by 12 % to around 4.7 million hectares. With the EU agricultural reform of 2014, the preservation of permanent grassland was regulated via the "greening" requirements as a prerequisite for area-linked direct payments. The loss of permanent grassland was to be stopped with a general permit requirement for the conversion of permanent grassland and a complete ban on conversion and ploughing for permanent grassland worthy of special protection. In the current CAP funding period, which has been in effect since January 2023, the preservation of grassland is also ensured through so-called conditionality in the first pillar. Farmers who receive direct payments are only allowed to convert their grassland under certain conditions and only with permission. In addition, some federal states (e.g. Baden-Württemberg, Mecklenburg-Western Pomerania and Schleswig-Holstein) have state laws that generally prohibit the conversion of grassland.
Since 2013, permanent grassland areas and their share of agricultural land have stabilized or slightly increased. However, the overarching drivers of grassland conversion remain largely unchanged. This

applies in particular to the high demand for arable feed, the promotion of the cultivation of energy crops, the use of land for settlement and transport, and the abandonment of use. It can therefore be assumed that grassland will continue to be under pressure. Effective grassland protection therefore remains of paramount importance.



Total area of permanent grassland and proportion of permanent grassland ...
Source: Federal Ministry of Food and Agriculture / Federal Statistical Office of Germany

Conclusively, the loss of grassland in Germany was largely halted with the 2014 agricultural reform, and the area of grassland has not fallen below the 2013 level since then.

Conclusion and risk justification
On basis of estimated forest conversion and firm legislation on forest conversion and clear-felling regulated by the Federal Forest Act, low risk on conversion of forests to other land uses is considered.

Wetlands are firmly protected by legislation and considered in low risk of conversion.

Based on the facts that peatlands have been extensively drained and used for forestry, and government strategies for their conservation has been implemented only since 2022, it is likely that conversion of peatlands has taken place after 2018. Hence, peatlands are assessed with specified risk of conversion.

The area of permanent grasslands in Germany has been stable since 2013 due to the EU agricultural reform of 2014, and therefore low risk is assessed to the conversion of highly biodiverse grasslands.

Overall conclusion to this indicator is specified risk on grounds of specified risk assessed for peatlands.

Mitigation measure:

DSHwood has implemented Standard Operating Procedures including
SBP#11 Supplier Questionnaire
SBP#11 Sourcing area Questionnaire

Details of mitigation measures.

1. Supplier questionnaire

A Supplier questionnaire is used as entry point to all suppliers where commercial cooperation is discussed and possible game stoppers related to SBP certification is identified. This includes:

- Contractual assurance of supplier/s being PEFC certified
- Information about supply base is declared
- Length of supply chain and possible storage sites is declared
- Forest feedstock as feedstock type being declared
- Company Due Diligence, financial capacity, experience etc.
- Former track record with DSHwood.
- Delivery of sustainability data

2. Sourcing area questionnaire

For each supply, a sourcing area questionnaire and compartment list is used prior to any delivery to declare if feedstock is compliant. This includes

- Contractual assurance of sourcing area being PEFC certified, including PEFC certificate number
- Cascading principle (independent quality inspection or verified management system assuring that feedstock assortment is biomass only)
- Peatland : Controlling that no sourcing from converted peatlands after 2008 takes place (peatlandmaps and compartment registers)
- Declaration and control that sourcing does not take place from no-go areas. Forest owners shall have procedures for no-go areas for biomass. No-go areas includes:

a. Old growth forests
b. Primary forests
c. Heatlands
d. Natural Grasslands

- REDIII Statement of Assurance

Monitoring and outcomes:

Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.
Annual external PEFC auditing, audit reports including non-conformities and correcting actions.

Country: Germany

Area/sub-scope: PEFC certified forests in Germany

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
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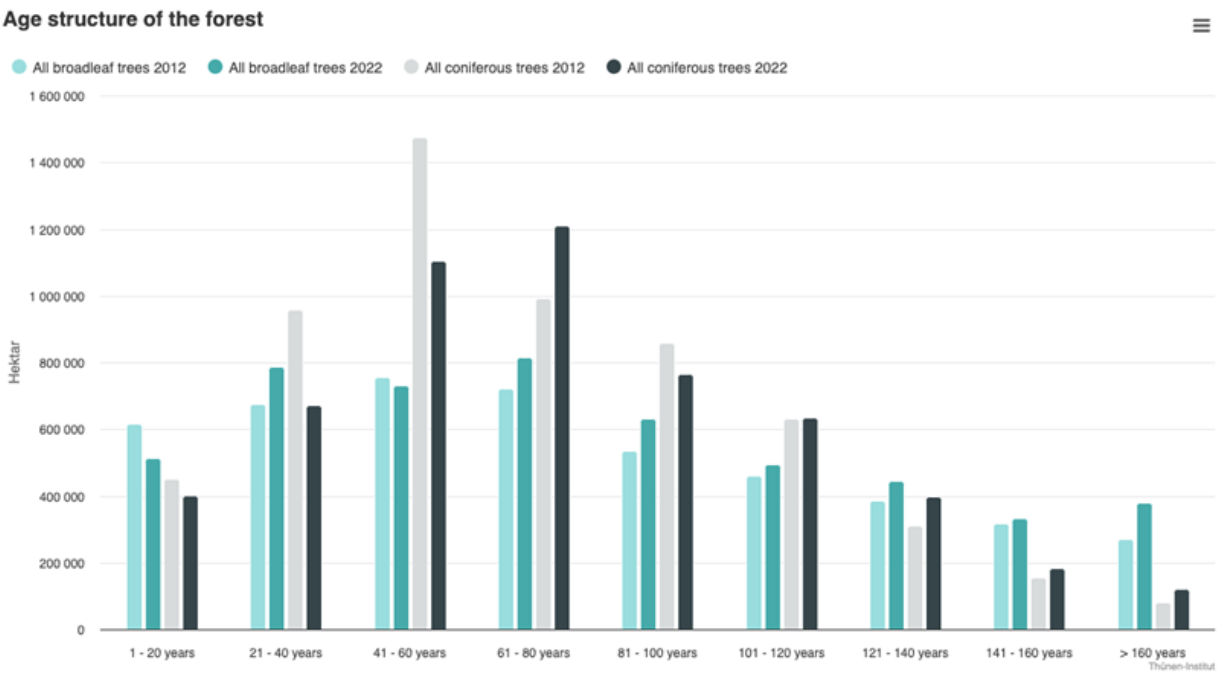
	☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
3.2.3 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 assessment covers all forests in Germany.
The German National Forest Inventory (NFI) is a statutory duty under the Federal Forest Act § 41a and a central database on forests in Germany. It provides an overview of the large-scale forest conditions and forest production potentials. The National Forest Inventory is supplemented by the 2008 and 2017 carbon inventory surveys. Biodiversity in German forests is relatively well researched and most risks are known, see indicator 2.1.1 and 2.1.2.

Analysis
The EU Commission considers high carbon stocks to be in wetlands, peatlands and forests. In the context of forest ecosystems, mature and old-growth forests have the highest carbon stocks, and are also important for biodiversity, especially those with a higher degree of naturalness (Molina-Valero et al. 2021, Ķēniņa et al. 2019, Nord-Larsen et al. 2019, Seedre et al. 2015, Luyssaert et al. 2008).

The European Green Deal and the EU Biodiversity Strategy for 2030 emphasize the need to protect the remaining primary and old-growth forests that store large carbon amounts. Non-forest wetlands and natural peatland ecosystems classified as non-forest mires are outside the scope of this indicator but primary and old-growth forests, including primary and old-growth wetland forests, will be assessed.

Germany conducted its latest NFI in 2022. Compared to the NFI 2012, the forests in Germany have become older (se figure below). In 2022, over 30 percent of the forests are older than 100 years, and over 20 percent older than 120 years. In the 2012 inventory, only 14 percent of the forest area were older than 120 years.
The forest will be 82 years old on average in 2022. Despite the forest damage caused by storms, drought and bark beetle infestation and the associated loss of old trees, it has become five years older compared to 2012.



Primary forest

According to the European primary forest database v2.0 (2021), Germany has 13.650 hectares of primary forest, while the EU Commission (2021) has 14.300 hectares registered, of which 82% is protected by Natura 2000 registration, and some also fall under IUCN protected areas.

			IUCN category (%)						
Country	Primary forests (Sabatini et al., 2020) (1,000 ha)	Natura 2000 (%)	Ia	Ib	II	III	IV	V	VI
Austria	15.2	78	0	13	38	0	27	14	0
Belgium	0.3	100	0	0	0	0	69	0	8
Bulgaria	56.9	99	75	0	3	1	1	4	2
Croatia	9.6	99	0	0	0	0	0	0	0
Cyprus	0	-	-	-	-	-	-	-	-
Czech Republic	12.8	82	10	6	10	3	24	46	0
Denmark	1.7	75	6	0	26	0	30	1	0
Estonia	0	-	-	-	-	-	-	-	-
Finland	2,814.6	94	6	69	16	0	2	0	0
France	12.3	85	16	0	4	0	45	8	0
Germany	14.3	82	0	0	43	0	24	10	0

The EU Commission reports a significant mapping gap of primary forests in Europe, which seems particularly the case in Germany, as the European primary forest database v2.0 (2021) states that neither Forest Europe nor FAO have reported any primary forest in Germany.

Old-growth forest

Germany is implementing REDIII and will need to define "old-growth forest" for compliance, but as of July 2025, no published German implementation document was found that provides a clear, legally binding definition of "old-growth forest" in this context. The definition and formal implementation are still pending.

Considering both primary and old-growth forests in Germany, the EU Commission 2021 expects the probability of presence to be low as can be seen on the map below.

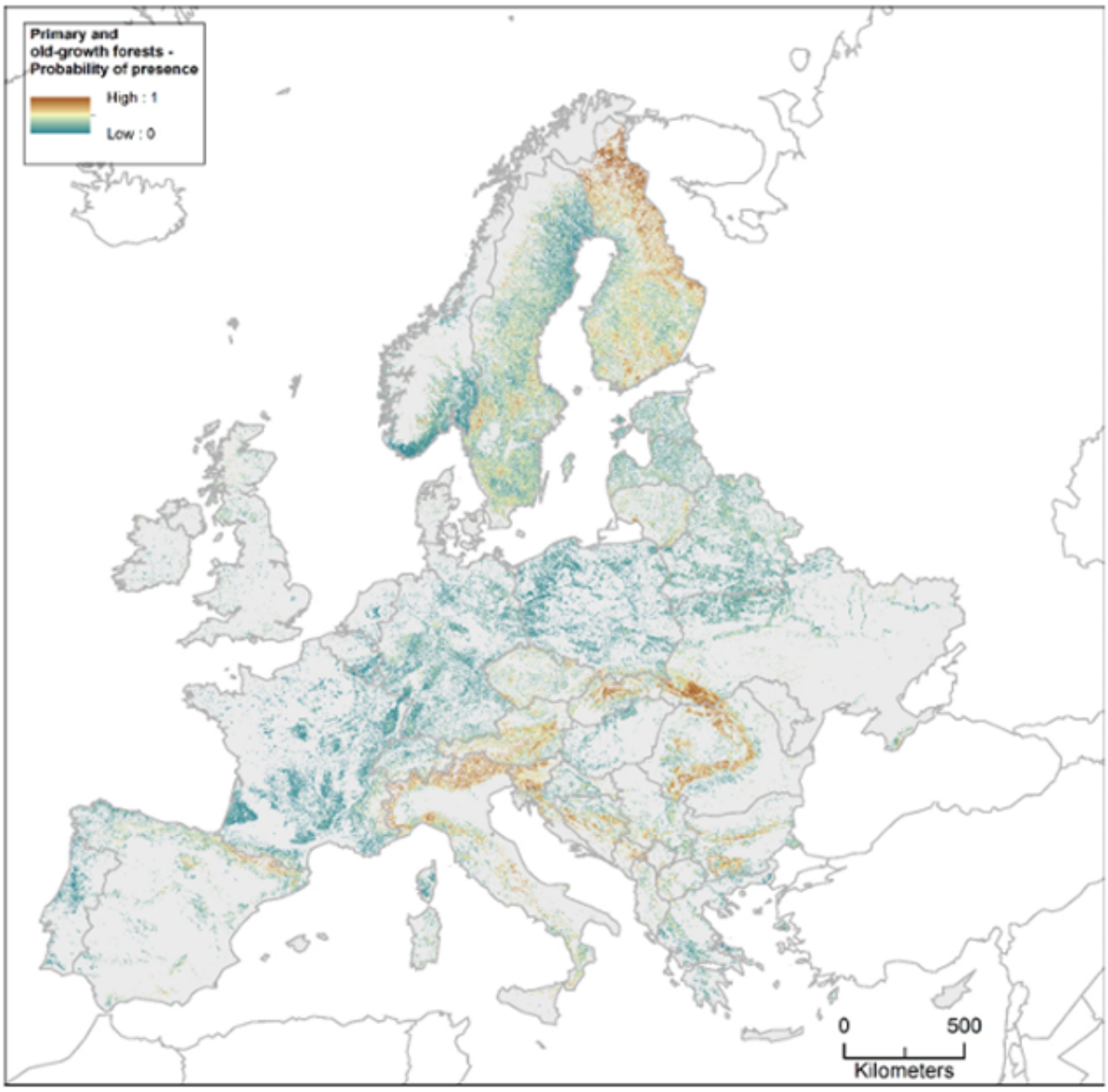


Figure 5. Likelihood of presence of primary and old-growth forests. Map at 250 m grid size implemented by Sabatini et al. (2020b) using a spatially explicit boosted regression trees model relating the presence of primary and old-growth forests and 15 biophysical, socio-economic and historical land use predictors. EU areas outside the domain of the map not included in the model.

Risk conclusion and justification

Few remaining patches of primary and old-growth forest seem to remain in Germany, and 82% of the mapped primary forest is protected as Natura 2000 sites. However, significant gaps in mapping of these forests remain and as of yet no national definition of old-growth forest can be found. Therefore, the risk for non-compliance with this indicator is concluded to be specified.

Mitigation measure:

DSHwood has implemented Standard Operating Procedures including
SBP#11 Supplier Questionnaire
SBP#11 Sourcing area Questionnaire

Details of mitigation measures.
Please find the description of mitigation measures for sourcing from Germany under: Germany, indicator 2.2.1

Monitoring and outcomes:

Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.
Annual external PEFC auditing, audit reports including non-conformities and correcting actions.

Country: Germany

Area/sub-scope: PEFC certified forests in Germany

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
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☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
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☐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:

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

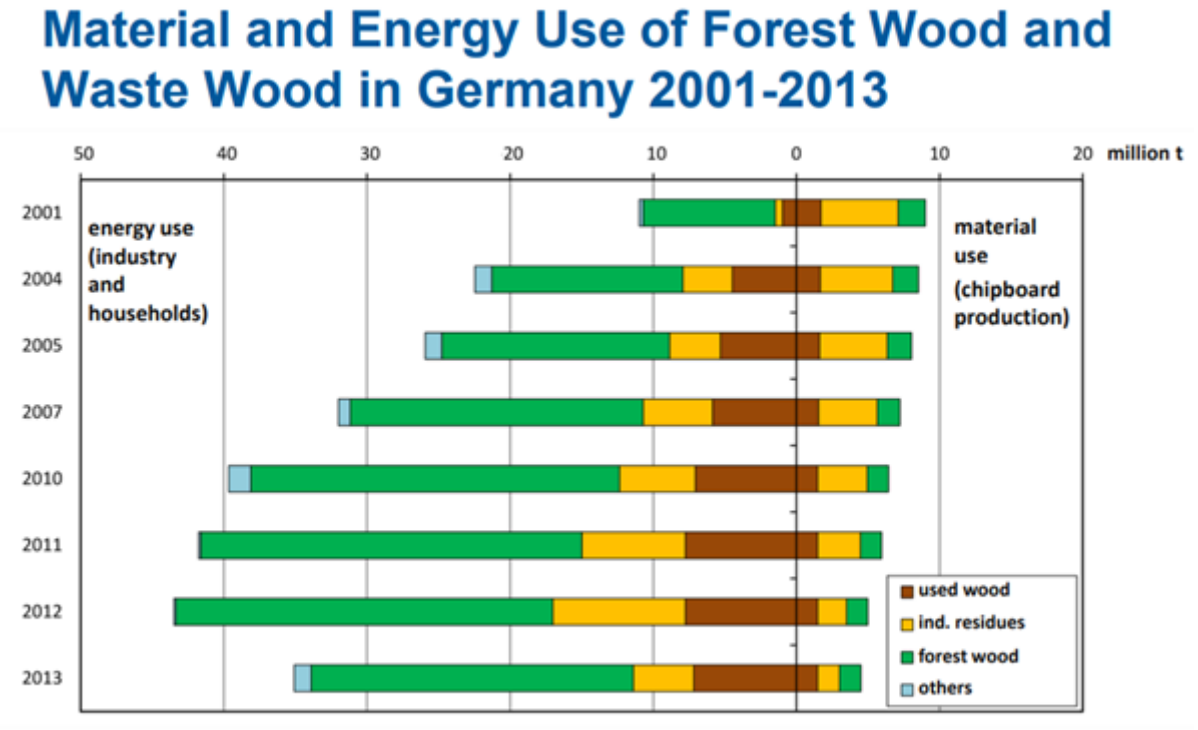
Description of the specific risk:

Scale of assessment
The scale of assessment covers all forests in Germany.

Analysis
No German legislation mandating cascading use of wood has been found except for the EU RED, in which Article 3(3) clearly sets out cascading use, and requires Member States to implement the principle by phasing out support schemes for wood burning from logs, veneer logs, industrial grade roundwood, stumps and roots, and wood burning for electricity. At the time of writing (July 2025) Germany is still in the process

of transposing the directive.

Forest wood is used directly for energy purposes in Germany:
In 2017 31% of German forest harvest was directly used for energy.



Base data: Weimar/Mantau 2006; Mantau/Sörgel/Weimar 2007; Mantau 2012; Weimar/Döring/Mantau 2012; Mantau 2013; Weimar 2015.

A technical report done by WWF in cooperation with Mondi in 2016 concludes that there are strong incentives in Germany for the direct energy use of wood. The German Renewable Energy Act (Erneuerbare Energien Gesetz, EEG), with the rationale to promote energy from renewables, provides comprehensive support to energetic uses of biomass that is not balanced by comparable incentives for the material use. The impact is unfair competition with negative impact on cascading use by increasing prices for biomass. The report further states: The problematic competition between material and energy use has been recognized in politics for more than five years. As an example, the national biomass action plan for Germany (BMELV 2010) addresses the problem and pleads for a level playing field, however up to now the awareness did not find its way into action. A further problematic incentive system is the so called “Market Support Programme” (Marktanreizprogramm MAP) incentivising wood based firing in households. The strong subsidies have led to a significant increase in wood-based heating from 100.000 ovens in 2007 up to 400.000 (estimate) in 2015. As a consequence, the demand for pellets increased significantly in the past years and lead to a shortage of wood for material use and functioning as a price driver for wooden resources. Wood based heating systems are very attractive in Germany as in contrast to oil or gas, wood pellets and firewood are available under the reduced value added tax (VAT) rate of 7%. The VAT rate in general is 19%. Both, the MAP and this tax incentive, influence cascading by triggering the competition between energetic and material use of wood and heat up the market for wood.

Reduced VAT pertains to the following fuel wood types (Federal Ministry of Finance, official website,

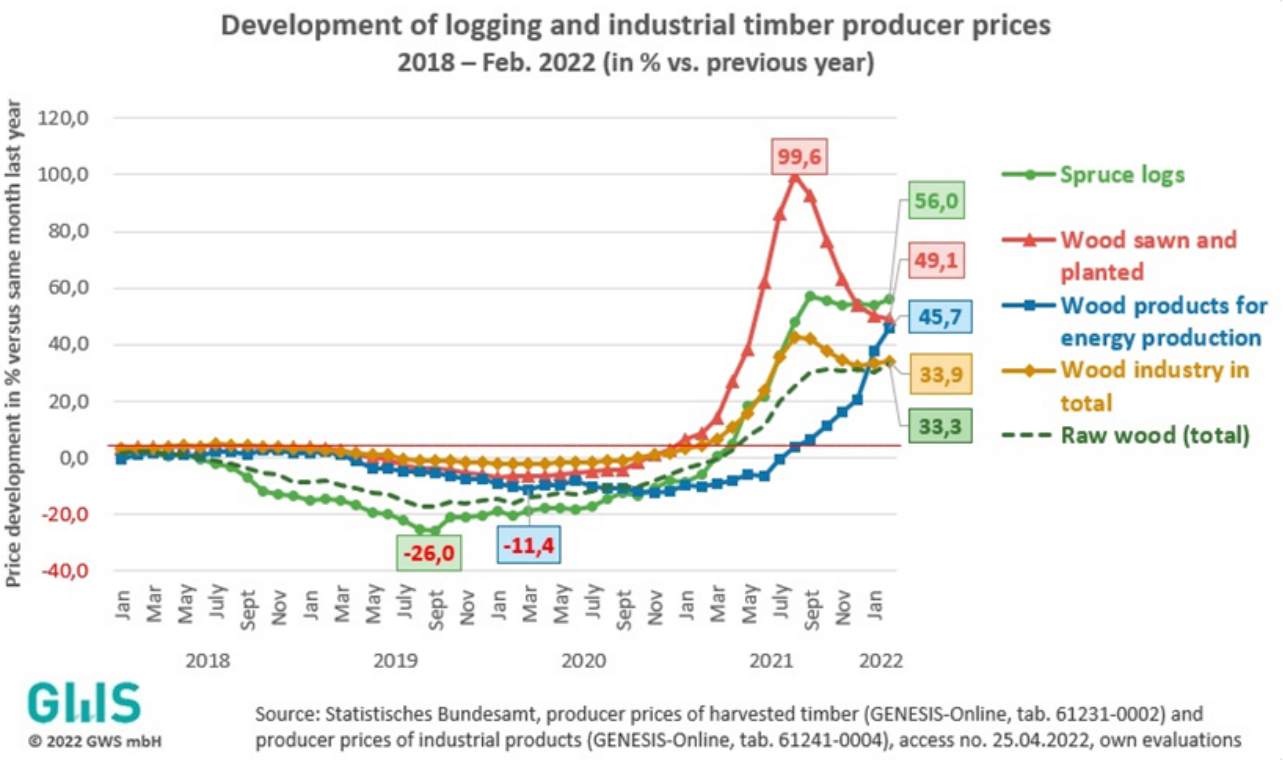
04.10.2024):

Holz, und zwar
a)
Brennholz in Form von Rundlingen, Scheiten, Zweigen, Reisigbündeln oder ähnlichen Formen,
b)
Sägespäne, Holzabfälle und Holzausschuss, auch zu Pellets, Briketts, Scheiten oder ähnlichen Formen zusammengepreßt,

Further, government subsidies are allegedly provided for the use of wood for energy, the Re² Rethink Energy states that subsidies up to 70% are available for pellet boilers in Germany.

It is important to state that the ongoing update to the EEG implementing the EU RED directive is expected to adhere to the cascading principle by changing the subsidy system.

Prices timber and energy wood:



Framework Agreement for the Raw Wood Trade in Germany (RVR)
The RVR is an industry-agreed, private-law framework covering sorting, classification, measurement, and trade terminology for raw wood. Its grading rules help ensure that high-quality wood is directed to material uses (e.g. sawmilling, construction) while lower-grade wood is more likely allocated to energy uses. Though it is not legislation, the RVR is widely applied in practice, effectively supporting cascading use by guiding optimal allocation according to wood quality and market need.

Consultations with experts suggests that the grading principles agreed upon by the industry are followed and use of wood is optimized on basis of the grading principles – suggesting low risk.

Enforcement and monitoring
The Federal Network Agency (Bundesnetzagentur)monitors compliance with energy laws, including those affecting biomass usage, ensuring that operators adhere to sustainability criteria and efficiency standards.

Risk conclusion and justification
In Germany there are economic incentives to the direct energy use of wood due to subsidies and reduced VAT, current prices of spruce logs, sawn wood and wood used for energy production point in the same direction. For the time being, the Renewable Energy Act (Erneuerbare Energien Gesetz, EEG), promotes energy from renewables, that is not balanced by comparable incentives for the material use. However, the ongoing update to the EEG implementing the EU RED directive is expected to adhere to the cascading principle by changing the subsidy system. The Framework Agreement for the Raw Wood Trade in Germany (RVR) promotes cascading principles in the wood industry, but as there are still economic incentives to the direct energy use of wood, this indicator is assessed with specified risk.

Mitigation measure:

DSHwood has implemented Standard Operating Procedures including
SBP#11 Supplier Questionnaire
SBP#11 Sourcing area Questionnaire

Details of mitigation measures.
Please find the description of mitigation measures for sourcing from Germany under: Germany, indicator 2.2.1

Monitoring and outcomes:

Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.
Annual external PEFC auditing, audit reports including non-conformities and correcting actions.

Country: Denmark

Area/sub-scope: TOF

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:

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

Description of the specific risk:

Please see RRA

Mitigation measure:

DSHwoods SBP Supply Chain Programs

DSHwood assess and mitigate the risk on feedstock from its suppliers with the following supply chain programs:

1. Suppliers/contractors with "Responsible Biomass Program" verification or WSP declaration.
Feedstock sourced from producers evaluated according to the "Responsible Biomass Program"or WSP supplier declaration will be accepted as these producers have adjusted their working procedure, educated the machine operators, forest workers, chipper and harvester operators according to the guidelines for SBP regulations. This means that the machine operators are aware of information about area (mapping), what to avoid, source type, species, chipper, where and when the chips are delivered and have procedures to leave biologically valuable dead and decaying and deadwood on the forest floor. Where applicable replanting agreements are used. Risk assessment and risk minimization info's are recorded for every project, which is controlled and stored.

2. The Supplier/contractor has completed "DSHwoods SBP Supplier Program"
If the suppliers/contractors have completed DSHwoods SBP Supplier Program, then the suppliers will have adjusted their working procedure, educated the machine operators, forest workers, chipper and harvester operator according to the guidelines for SBP regulations. That means that the forest workers are aware of Information about area(mapping), what to avoid, source type, species, chipper, where and when the chips are delivered and have procedures to leave biologically valuable dead and decaying and deadwood on the forest floor. Risk assessment and risk minimization info's are recorded for every project, which is controlled and stored. To make sure that HCVs, key biotopes and habitats are identified and mapped the supplier/contractor have followed the SBP guidelines and made a checklist to make sure that the right procedure are followed and HCVs, key biotopes and habitats are protected. Additionally procedures include no-go areas being old-growth forest, primary forest, heathland and natural grassland. Where applicable replanting agreements are used. DSH is collaborating with 10-15 different contractors/supplier who are all registered in the Danish company registry. The contractors have between 1 and 8 years experience of working with SBP mitigation measures.

3. The Supplier/ contractor has not completed "DSHwoods SBP Supplier Program"
For these suppliers/contractors DSHwood cannot be sure that HCVs, key biotopes and habitats have been identified, mapped and risks mitigated. To make sure that HCVs, key biotopes and habitats are identified and mapped DSHwood send a trained forest professional to screen the area and complete the checklist, to make sure that the right procedure are followed and HCVs, key biotopes and habitats are protected and that biologically valuable dead and decaying and deadwood is left on the forest floor. Additionally procedures include no-go areas being old-growth forest, primary forest, heathland and natural grassland. Where applicable replanting agreements are used.

Feedstock which passes the mitigation measures in either of the three supply chain programs is classified as SBP compliant. If compliance with the mitigation measures cannot be assessed positively the feedstock will be rejected. Suppliers specifically use the guide, procedures and checklist found in "DSHwood's forest contractor SBP and RBP guidance for biomass of Danish origin" Suppliers trained in "DSHwoods SBP Supplier Program" undergo annual training in order to assure administrative as well as field implementation. Suppliers not following DSHwood guidelines correctly will be assessed and assisted thoroughly.
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.1.2 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.	
Description of the specific risk:	
Please see RRA	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	

Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	

Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope: TOF	
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:	
2.2.10 Harvested areas shall be regenerated	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment

Indicator with specified risk:
1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Description of the specific risk:
Please see RRA.
Mitigation measure:
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under Denmark Forest indicator 2.1.1
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs DSHwood assess and mitigate the risk on feedstock from its suppliers with the following supply chain programs:	

1. Suppliers/contractors with third party evaluation as PEFC, FSC certification or "Responsible Biomass Program" or WSP declaration with second party evaluation.
Feedstock originating from FSC, PEFC certified forests within the Supply Base is identified and sufficiently mapped before sourcing of feedstock for biomass production begins. DSHwood adopts SBP´s benchmarking of FSC/PEFC certified forests and implement mitigation measures (no sourcing from old-growth forest areas) for these suppliers. Correct claims (FSC 100%, FSC MIX CREDIT, 100% PEFC certified and 100% PEFC ORIGIN) + mitigation measures justify SBP compliant feedstock on basis of valid certificate number´s and claims. Feedstock sourced from producers evaluated according to the "Responsible Biomass Program"/"Godkendt Biomasseproducent" or WSP supplier declaration will also be accepted as these producers have adjusted their working procedure, educated the machine operators, forest workers, chipper and harvester operators according to the guidelines for SBP regulations. This means that the machine operators are aware of information about area(mapping), what to avoid, source type, species, chipper, where and when the chips are delivered and have procedures to leave biologically valuable dead and decaying and deadwood on the forest floor. Where applicable replanting agreements are used. Risk assessment and risk minimization info's are recorded for every project, which is controlled and stored.

2. The Supplier/contractor has completed "DSHwoods SBP Supplier Program"
If the suppliers/contractors have completed DSHwoods SBP Supplier Program, then the suppliers will have adjusted their working procedure, educated the machine operators, forest workers, chipper and harvester operator according to the guidelines for SBP regulations. That means that the forest workers are aware of Information about area(mapping), what to avoid, source type, species, chipper, where and when the chips are delivered and have procedures to leave biologically valuable dead and decaying and deadwood on the forest floor. Risk assessment and risk minimization info's are recorded for every project, which is controlled and stored. To make sure that HCVs, key biotopes and habitats are identified and mapped the supplier/contractor have followed the SBP guidelines and made a checklist to make sure that the right procedure are followed and HCVs, key biotopes and habitats are protected. Additionally procedures include no-go areas being old-growth forest, primary forest, heathland and natural grassland. Where applicable replanting agreements are used. DSH is collaborating with 10-15 different contractors/supplier who are all registered in the Danish company registry. The contractors have between 1 and 8 years experience of working with SBP mitigation measures.

3. The Supplier/ contractor has not completed "DSHwoods SBP Supplier Program"
For these suppliers/contractors DSHwood cannot be sure that HCVs, key biotopes and habitats have been identified, mapped and risks mitigated. To make sure that HCVs, key biotopes and habitats are identified and mapped DSHwood send a trained forest professional to screen the area and complete the checklist, to make sure that the right procedure are followed and HCVs, key biotopes and habitats are protected and that biologically valuable dead and decaying and deadwood is left on the forest floor. Additionally procedures include no-go areas being old-growth forest, primary forest, heathland and natural grassland. Where applicable replanting agreements are used.

Feedstock which passes the mitigation measures in either of the three supply chain programs is classified as SBP compliant. If compliance with the mitigation measures cannot be assessed positively the feedstock will be rejected.
Suppliers specifically use the guide, procedures and checklist found in "DSHwood's forest contractor SBP and RBP guidance for biomass of Danish origin"

Suppliers trained in "DSHwoods SBP Supplier Program" undergo annual training in order to assure

administrative as well as field implementation. Suppliers not following DSHwood guidelines correctly will be assessed and assisted thoroughly.
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
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.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark
Area/sub-scope:

Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim

	☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
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.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs	

See description of Mitigation Measures under indicator 2.1.1
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.10 Harvested areas shall be regenerated	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Denmark	
Area/sub-scope:	
Risk Assessment used:	
	☐SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim

	☐SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ 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:	
Please see RRA.	
Mitigation measure:	
DSHwoods SBP Supply Chain Programs See description of Mitigation Measures under indicator 2.1.1	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Country: Estonia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
According to the SBP - FSC Benchmarking document, this indicator is mitigated by FSC certification.	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.	

Country: Estonia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
2.1.2 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.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Estonia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.	

Country: Estonia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
Please see RRA.	
Mitigation measure:	
DSHwood has implemented Standard Operating Procedures including SOP#12: Supplier Questionnaire SOP#12: Sourcing Area Questionnaire SOP#12: Compartment List Details of mitigation measures. **1. Supplier questionnaire** A Supplier questionnaire is used as entry point to all suppliers where commercial cooperation is discussed and possible game stoppers related to SBP certification is identified. This includes: - Contractual assurance of supplier/s being PEFC certified - Information about supply base is declared - Length of supply chain and possible storage sites is declared - Forest feedstock as feedstock type being declared - Company Due Diligence, financial capacity, experience etc. - Former track record with DSHwood. - Delivery of sustainability data **2. Sourcing area questionnaire** For each supply, a sourcing area questionnaire and compartment list is used prior to any delivery to declare if feedstock is compliant. This includes - Contractual assurance of sourcing area being FSC certified, including FSC certificate number - Declaration and control that sourcing does not take place from no-go areas. Forest owners shall have procedures for no-go areas for biomass. No-go areas includes: a. Old growth forests b. Primary forests - REDIII Statement of Assurance	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.	

Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Latvia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.	

Country: Latvia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
2.1.2 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.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.	

Country: Latvia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	

2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Description of the specific risk:
Please see RRA.
Mitigation measure:
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Latvia	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
Please see RRA.	
Mitigation measure:	
DSHwood has implemented Standard Operating Procedures including SOP#9: Supplier Questionnaire SOP#9: Sourcing Area Questionnaire SOP#9: Compartment List Details of mitigation measures. **1. Supplier questionnaire**	

A Supplier questionnaire is used as entry point to all suppliers where commercial cooperation is discussed and possible game stoppers related to SBP certification is identified. This includes: - Contractual assurance of supplier/s being PEFC certified - Information about supply base is declared - Length of supply chain and possible storage sites is declared - Forest feedstock as feedstock type being declared - Company Due Diligence, financial capacity, experience etc. - Former track record with DSHwood. - Delivery of sustainability data **2. Sourcing area questionnaire** For each supply, a sourcing area questionnaire and compartment list is used prior to any delivery to declare if feedstock is compliant. This includes - Contractual assurance of sourcing area being FSC certified, including FSC certificate number - Declaration and control that sourcing does not take place from no-go areas. Forest owners shall have procedures for no-go areas for biomass. No-go areas includes: a. Old growth forests b. Primary forests c. Natural Grassland d. Heathland - REDIII Statement of Assurance
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Lithuania	
Area/sub-scope: FSC certified primary forest feedstock	
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:	

2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Description of the specific risk:
Please see RRA.
Mitigation measure:
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Lithuania	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.	
Monitoring and outcomes:	
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.	

Country: Lithuania	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
3.2.2 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.	
Description of the specific risk:	
Please see RRA.	
Mitigation measure:	
DSHwood has implemented Standard Operating Procedures including SOP#13: Supplier Questionnaire SOP#13: Sourcing Area Questionnaire SOP#13: Compartment List Details of mitigation measures. **1. Supplier questionnaire** A Supplier questionnaire is used as entry point to all suppliers where commercial cooperation is discussed and possible game stoppers related to SBP certification is identified. This includes: - Contractual assurance of supplier/s being PEFC certified - Information about supply base is declared - Length of supply chain and possible storage sites is declared - Forest feedstock as feedstock type being declared - Company Due Diligence, financial capacity, experience etc. - Former track record with DSHwood. - Delivery of sustainability data **2. Sourcing area questionnaire** For each supply, a sourcing area questionnaire and compartment list is used prior to any delivery to declare if feedstock is compliant. This includes - Contractual assurance of sourcing area being FSC certified, including FSC certificate number - Low productive sites: Controlling that no sourcing from low productive forest sites takes place	

(compartment register of site index (Mature conifer stands with site index (SI[]) Va or lower; Mature deciduous stands with SI V or lower - Declaration and control that sourcing does not take place from no-go areas. Forest owners shall have procedures for no-go areas for biomass. No-go areas includes: a. Old growth forests b. Heatlands - REDIII Statement of Assurance
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Lithuania	
Area/sub-scope: FSC certified primary forest feedstock	
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:	
Please see RRA.	
Mitigation measure:	
DSHwood has implemented Standard Operating Procedures including SOP#13: Supplier Questionnaire SOP#13: Sourcing Area Questionnaire SOP#13: Compartment List Details of mitigation measures. **1. Supplier questionnaire**	

A Supplier questionnaire is used as entry point to all suppliers where commercial cooperation is discussed and possible game stoppers related to SBP certification is identified. This includes:

- Contractual assurance of supplier/s being PEFC certified
- Information about supply base is declared
- Length of supply chain and possible storage sites is declared
- Forest feedstock as feedstock type being declared
- Company Due Diligence, financial capacity, experience etc.
- Former track record with DSHwood.
- Delivery of sustainability data

2. Sourcing area questionnaire

For each supply, a sourcing area questionnaire and compartment list is used prior to any delivery to declare if feedstock is compliant. This includes

- Contractual assurance of sourcing area being FSC certified, including FSC certificate number
- Low productive sites: Controlling that no sourcing from low productive forest sites takes place (compartment register of site index (Mature conifer stands with site index (SI[]) Va or lower; Mature deciduous stands with SI V or lower
- Declaration and control that sourcing does not take place from no-go areas. Forest owners shall have procedures for no-go areas for biomass. No-go areas includes:

a. Old growth forests
b. Heatlands

- REDIII Statement of Assurance

Monitoring and outcomes:

Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up.
Annual external FSC auditing, audit reports including non-conformities and correcting actions.

Country: Lithuania

Area/sub-scope: FSC certified primary forest feedstock

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:
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Description of the specific risk:
Please see RRA.
Mitigation measure:
According to the SBP - FSC Benchmarking document FSC certification mitigates this indicator.
Monitoring and outcomes:
Quarterly internal audits, audit reports including non-conformities, correcting actions and follow-up. Annual external FSC auditing, audit reports including non-conformities and correcting actions.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date:

Biomass Producer's stakeholder engagement end date:

Total number of stakeholders contacted:

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

4.2 Response to stakeholder comments

5 Report updates and approval

This document is:

Summary of changes: N/A

Name	Iben Kisbye
Title	Management representative
Date of report approval	22 Aug 2025

Name	Anders Bjørnkjær-Nielsen
Title	Consultant
Date of report approval	22 Aug 2025

Name	Kari-Anne Bjørnkjær-Nielsen
Title	Consultant
Date of report approval	22 Aug 2025

Name	Erik Kjær
Title	Management representative
Date of report approval	22 Aug 2025

Annex 1: Detailed findings for Supply Base Evaluation indicators

Germany The entire country	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	• Applicable laws o Value Added Tax Act (Umsatzsteuergesetz - UStG), §1, §12 o Corporate Income Tax Act (Körperschaftsteuergesetz - KStG), §1, §2, §27(8) o Income Tax Act (Einkommensteuergesetz - EStG), §1, §32a o Trade Tax Act (Gewerbesteuergesetz - GewStG), §1, §1, §12 • Enforcement o The Federal Ministry of Finance and regional tax offices, audits and spot-checks • Implementation

	o Financial records audited by certified accountants
Risk Rating justification	**Scale of assessment** The scale of assessment is all timber harvesting in Germany. **Analysis** Royalties or timber harvesting fees are not implemented in Germany, and thus not relevant. National legislation Value Added Tax Act (Umsatzsteuergesetz - UStG), §1, §12 Corporate Income Tax Act (Körperschaftsteuergesetz - KStG), §1, §2, §27(8) Income Tax Act (Einkommensteuergesetz - EStG), §1, §32a Trade Tax Act (Gewerbesteuergesetz - GewStG), §1, §1, §12 Corporations having their registered site or actual place of management in Germany are subject to corporate income tax (CIT), and individuals having their domicile or habitual abode in Germany are subject to income tax (IT). The statutory CIT rate is 15%, plus a solidarity surcharge of 5.5% thereon, resulting in an overall CIT rate of 15.825%. In addition, corporations are subject to trade tax (TT) levied by the municipalities at a rate depending on a local multiplier. It typically ranges between 7% and 17%. The combined CIT and TT rate therefore ranges from about 23% to about 33%, depending on where in Germany the corporation maintains its permanent establishment(s). Value-added tax (VAT) is payable on most services rendered and supplies effected within Germany at a general rate of 19% and at a reduced rate of 7% for certain goods and services. The FSC Regional Risk Assessment for Germany on tax evasion Tax evasion does occur in Germany, but legal requirements for documentation and control measures by finance authorities are very strict. Germany ranks high on the Global Governance Indicator with 'rule of law' being 1.85 and control of corruption at 1.83 on a scale of -2.5 to +2.5. This is one of the highest scores in the world. Germany has a Corruption Perceptions Index 2014 of 79 (above the threshold of 50) and is ranked worldwide as 12th in CPI ranking. Tax fraud investigation is carried out intensively in Germany. **Enforcement and monitoring** German companies involved in timber harvesting must maintain detailed financial records, which are audited by certified accountants. The Federal Ministry of Finance, along with regional tax offices, ensures compliance with tax obligations through audits and spot-checks. This system is robust and effectively enforced across both federal and state levels. **Risk conclusion and justification** No royalties or timber harvesting fees are implemented in Germany, the tax system is strict and well enforced and tax fraud investigation is carried out

	intensively. On this basis the indicator is assessed with low risk.
Risk Rating	Low Risk

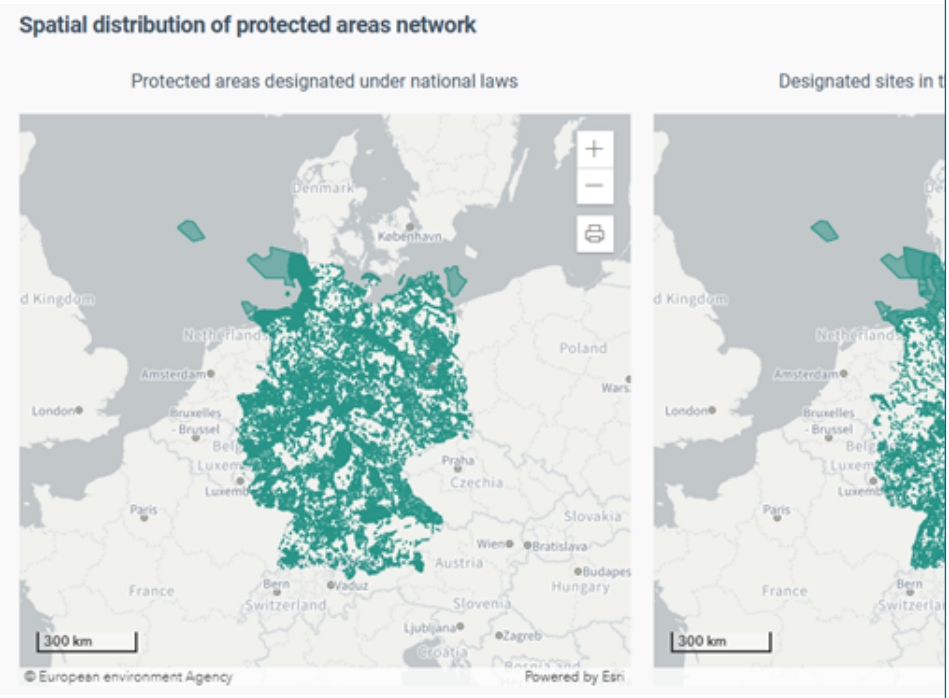
Germany **The entire country**	**Indicator**
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**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	• Applicable laws o The Federal Forest Act (Bundeswaldgesetz): §1, §9, §11, §14 o State Forest Acts (Landeswaldgesetze), varies by state. o Federal Nature Conservation Act (BNatSchG): §1, §30-36, §42 o Forest and Nature Conservation Act (FNCA): §1, §2, §3, §4, §5 o EU Natura 2000 Network, Habitats Directive, Birds Directive • Enforcement o Federal Agency for Nature Conservation o Local authorities • Implementation o Good compliance with German laws in general • Best Practice o FSC certification
Risk Rating justification	**Scale of assessment** The scale of assessment covers all forests in Germany **Analysis** Legislation The Federal Forest Act (Bundeswaldgesetz) establishes the legal framework for forest management in Germany and mandates the identification of forest areas significant for their ecological value, including habitats for various species and ecosystems. Further, each federal state state has its own State Forest Act (Landeswaldgesetze) to further specify the responsibilities of state authorities in forest management, including the identification and protection of biodiversity-rich areas. Further, the Federal Nature Conservation Act (BNatSchG) serves as the foundational legislation for nature conservation in Germany, and the Forest and Nature Conservation Act (FNCA) aims at conserving biodiversity within forest ecosystems.

Natura 2000 Network
Germany is part of the EU's Natura 2000 network, which includes protected areas designated under the Habitats Directive and the Birds Directive. Approximately 13% of German land is included in this network, which aims to safeguard various species and habitats critical for biodiversity.

Germany has a comprehensive system for identifying and mapping protected areas. The Biodiversity Information System for Europe notes that Germany has 40.819 protected areas including 35.619 protected areas designated under national laws and 5.200 Natura 2000 sites. Protected areas cover 37,4% of the country's land and 16 national parks are included.

High Conservation Values (HCVs) are identified and mapped across these protected areas, with categories such as fauna and flora species and critical ecosystem services. The Federal Agency for Nature Conservation oversees the enforcement of these conservation laws and the implementation of CITES and works in cooperation with local authorities. Mapping of protected areas can be found on https://biodiversity.europa.eu/countries/germany



FSC
Around 15% of German forests are FSC certified, the certification scheme requires the identification and mapping of HCVs.

The FSC National Risk Assessment for Germany, Controlled Wood states: The data basis in relation to HCVs in German forests is sufficient to assess the presence of HCVs. Legal framework conditions in Germany generally require that – in conjunction with the identification of the relevant HCV –

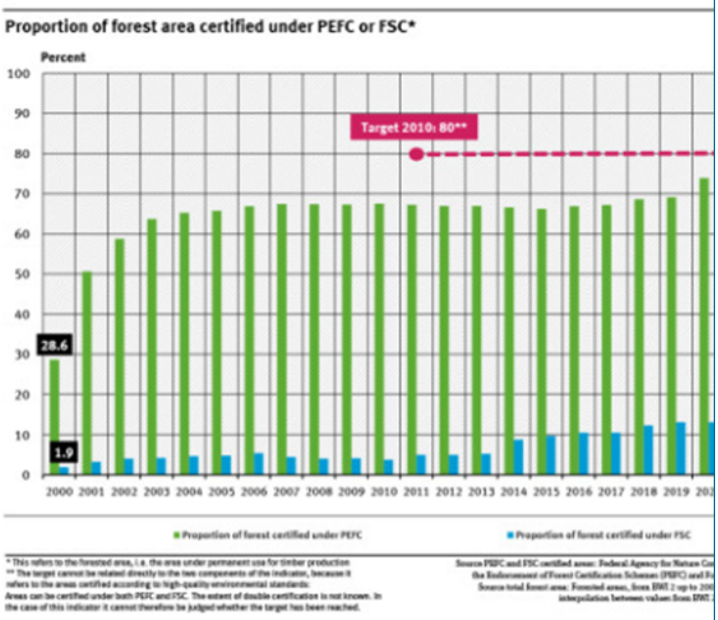
	management concepts for the preservation of these HCVs are set down. In some cases implementation involves a duty to report, often in a publicly accessible manner, which makes possible an assessment. Many institutions such as the forestry faculties of the universities, forest research centres and other research institutes produce studies on various aspects of forestry and nature conservation. Threshold 1 is met; an assessment of the presence of HCVs is possible with the available data. At federal state level, particularly high quality biotope structures located in forest areas are mapped. Profound data is collected within the scope of forest biotope mapping to enable an integral balancing of aspects of biotope and species protection as well as the diverse planning goals in the field of forestry and out of this range and for the management planning of Natura 2000 sites on the other hand (FVA Baden-Württemberg 2005). The data is digitally accessible and allows determining which areas and area percentages are subject to certain laws or regulations, without additional on-site surveys. Forest management measures and tending strategies are recorded in national park plans and elsewhere (Nationalparkverwaltung Bayerischer Wald 2010). There is an ongoing monitoring of HCVs and mapping of new species and areas, as well as the identification of new HCVs. …Numerous measures of closeness to nature, dead wood quantities, nature conservation values, timber volume, etc., are also recorded in the German National Forest Inventory (BWI). The data is published in a publicly accessible database and in various reports (BMEL 2015). The German federal states provide the German Federal Agency for Nature Conservation with data pertaining to the protection categories national parks, biosphere reserves, nature parks and landscape protection areas. Data pertaining to Natura 2000 sites of the European Commission's habitats and birds directives are also provided to the Federal Agency for Nature Conservation by the federal states and supplemented through their own data collection processes. From these data national datasets are collated for each of the above categories of protected area. The data are published online (DBU Internetseite 2016; BfN Internetseite 2016). **Enforcement and monitoring** Federal Agency for nature Conservation under the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMUV) along with State Authorities of the 16 federal states have the responsibility of the enforcement and monitoring of nature conservation laws in Germany including the EU Biodiversity Strategy and Natura 2000 sites. FSC certified forests are subject to regular FSC audits. **Conclusion and risk justification** Extensive national and EU legislation covers the identification of Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in Germany, and protected areas cover 37,4% of the country's

	land. The FSC National Risk Assessment of Germany considers the existing data to be sufficient for identifying the occurrence and distribution of HCVs in Germany. On this basis the indicator is assessed with low risk.
Risk Rating	Low Risk

Germany **The entire country**	**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	• Applicable laws o The Federal Forest Act (Bundeswaldgesetz): §1, §9, §11, §14 o State Forest Acts (Landeswaldgesetze), varies by state. o Federal Nature Conservation Act (BNatSchG): §1, §30-36, §42 o Forest and Nature Conservation Act (FNCA): §1, §2, §3, §4, §5 o EU Natura 2000 Network, Habitats Directive, Birds Directive • Enforcement o Federal Agency for Nature Conservation o Local authorities • Implementation o Good compliance with German laws in general • Best Practice o FSC/PEFC certification
Risk Rating justification	**Scale of assessment** The scale of assessment covers all forests in Germany. **Analysis** For national legislation see 2.1.1. In 2023 The EU Biodiversity Strategy stated the following indicating that Germany acknowledges threats to and impacts on biodiversity in forestry management: On the whole, the ecological status of forest stands in Germany has improved in recent decades, mainly as a result of near-natural forest management, increased conversion of spruce monocultures to mixed deciduous forest, and targeted assistance measures (e.g. contract-based nature conservation). This has also been supported by a growing understanding of ecosystem relationships and increasing awareness of the importance of biological diversity among politicians, forest owners and the public. In recent decades Germany has made successful progress with establishing varied and stable mixed forests with tree species endemic to the location. Although the share of conifers in old stands is still around 62 percent, in new stands it is only about 29 per cent. About 80 percent of young stands are the result of natural rejuvenation. The proportion of dead wood, an indicator of the nature conservation quality of forests, has increased by 19 percent to 14.7 m3/ha in the last six years – with the aid of dead wood programmes for

targeted biotope and habitat maintenance. As a rule, measures to conserve and protect biological diversity are integrated in forest use, in other words there is basically no division into 100% economic forests and 100% protected forests. The Forest Strategy 2020 envisages further improvements in the already high level of biological diversity in forests in line with the targets of the National Strategy on Biological Diversity, e.g. by leaving areas unmanaged, increasing the percentage of dead wood, creating more small cells of natural forest, and implementing and networking Natura 2000 areas in forests.

FSC or PEFC certified forests
As shown by the following diagram nearly 80% of German forest is PEFC certified, and nearly 15% is FSC certified, and the numbers are inclining.



Proportion of forest area certified under PEFC or FSC
Source: FSC and PEFC

According to the benchmarking and recognition of SBP requirements against other certification systems, FSC-certified forests fully meet the requirements of Indicator 2.1.2 while PEFC international forest management standard only partially meets the requirements.

The German PEFC Standard is considered to partially meet the requirements of the indicator, since it mandates that forests bigger than 100 hectares shall have a forest management plan including maps. It further mandates the protection of health and vitality of forest ecosystems, and the maintenance, conservation and enhancement of biological diversity. According to Statistisches Bundesamt 52,7% of the German forest area is in forests above 100 hectares.

FSC on threats to HCVs
For the possibility of assessing threats to HCVs the FSC RRA for Germany

	states: The data basis in relation to HCVs in German forests is sufficient to assess the level of threat. Legal framework conditions in Germany generally require that – in conjunction with the identification of the relevant HCV – management concepts for the preservation of these HCVs are set down. In some cases, implementation involves a duty to report, often in a publicly accessible manner, which allows conducting an assessment. Many institutions such as the forestry faculties of universities, forest research centres and other research institutes produce studies on various aspects of forestry and nature conservation. Threshold 2 is met; an assessment of the threats for occurring HCVs is possible. And about the adherence to legislation the FSC states: Germany is high on the global governance indicator with a "rule of law" of 1.85 and a fight against corruption of 1.83 on the fixed scale of -2.5 to +2.5, so that a consistent implementation of laws can be assumed. **Conclusion and risk justification** The extensive EU and national legislation for the protection of biodiversity, the high percentage of FSC and PEFC certification of German forests, the FSC statement that data is available for the assessment of threats to HCVs and the high adherence to legislation in the country form the basis for the assessment of low risk to this indicator.
Risk Rating	Low Risk

Germany **The entire country**	**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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**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	• Applicable laws o Federal Forest Act (Bundeswaldgesetz): §14 o Federal Nature Conservation Act (Bundesnaturschutzgesetz - BNatSchG): §30, §39 o State Forest Laws (Landeswaldgesetze) varies by state o Corporate Sustainability Due Diligence Act (LkSG) o Federal Water Act (WHG): §5

	o Federal Soil Protection Act (Bundes-Bodenschutzgesetz - BBodSchG): §1-3 o Land Consolidation Act (Flurbereinigungsgesetz): §1-3 o Renewable Energy Sources Act (EEG) o EU Natura 2000 Network, Habitats Directive, Birds Directive o EU Water Framework Directive o EU Nature Restoration Law (2024) o Ramsar Convention o Environmental Impact Assessment Regulations • Enforcement o Federal Agency for Nature Conservation o Local authorities • Implementation o Good compliance with German laws in general • Best Practice o FSC/PEFC certification
Risk Rating justification	**Conclusion and risk justification** On basis of estimated forest conversion and firm legislation on forest conversion and clear-felling regulated by the Federal Forest Act, low risk on conversion of forests to other land uses is considered. Wetlands are firmly protected by legislation and considered in low risk of conversion. Based on the facts that peatlands have been extensively drained and used for forestry, and government strategies for their conservation has been implemented only since 2022, it is likely that conversion of peatlands has taken place after 2018. Hence, peatlands are assessed with specified risk of conversion. The area of permanent grasslands in Germany has been stable since 2013 due to the EU agricultural reform of 2014, and therefore low risk is assessed to the conversion of highly biodiverse grasslands. Overall conclusion to this indicator is specified risk on grounds of specified risk assessed for peatlands.
Risk Rating	Specified Risk

Germany **The entire country**	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	Indicator
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	Indicator
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.

Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	**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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	**Indicator**
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

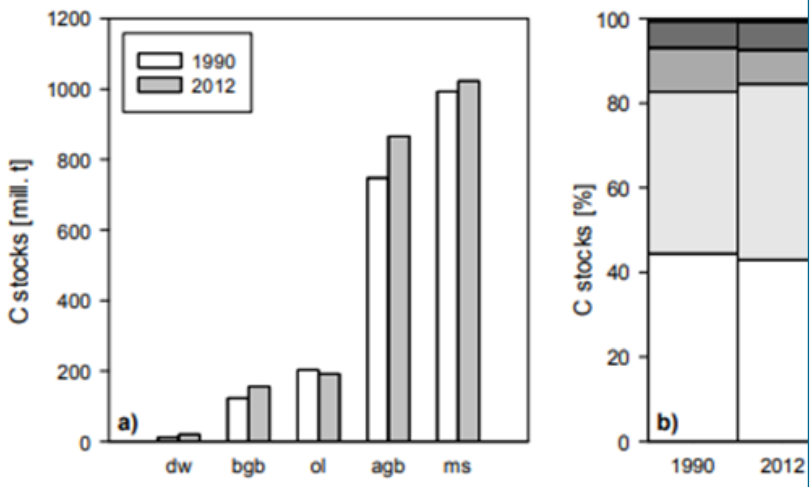
Germany The entire country	**Indicator**
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	PEFC certification.

Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**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	• Laws o Federal Climate Change Act (Klimaschutzgesetz)§1-8 o Paris Agreement Implementation Act §1-8 o EU Renewable Energy Directive II (REDII) o Regulation (EU) 2018/1999 on Governance of the Energy Union and Climate Action • Enforcement and monitoring o UNFCCC • Implementation o Germany submitted EU NDC 2023 Update on the 19th of October 2023
Risk Rating justification	**Scale of assessment** The assessment covers Germany's participation in the Paris Agreement in the context of all forests in Germany. Route A is applied. **Analysis** Germany ratified the Paris Climate Agreement in 2016 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). 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. Germany submitted EU NDC 2023 Update on the 19th of October 2023 Federal Government on climate policy status: Since 1990, Germany has reduced its emissions of greenhouse gases by 35.7 per cent. For 2020, Germany's target is a 40 percent reduction. The government's Climate Action Report 2019 demonstrates that Germany is still

	about four percent short of this target – largely as a result of higher emissions in the transport sector and in buildings. However, the report also indicates that we are significantly closer to achieving the climate target for 2020 than had previously been expected. No reliable figures are yet available that would illustrate the impacts of current developments, in particular the COVID-19 pandemic, on climate change mitigation. The Federal Government about the German climate policy: The Climate Action Programme 2030 and the Climate Action Act (Klimaschutzgesetz) should ensure that we achieve the climate targets in 2030. At the heart of the programme is a new CO2 pricing scheme for the transport sector and for heating buildings. We are thus making it more expensive to emit carbon dioxide in these sectors. We are fostering the use of renewables, energy-saving buildings, and alternative engine technology in the transport sector. The European Commission's European Green Deal is an important guideline. We are supporting the Commission in its work on a European Climate Law that is to make the goal of climate neutrality by 2050 legally binding. Climate action is an issue that will shape our future and is one of the priorities of Germany's Presidency of the Council of the European Union. By June 2025, the German government has approved plans by the Ministry of the Environment to accelerate the expansion of renewable energies. The house of Federal Environment Minister Carsten Schneider (SPD) had presented a bill to implement the European directive for renewable energies (REDIII, red). However, by August 2024 Climateactiontracker.org still rated Germany's overall climate action as insufficient and this statement has by July 2025 not been updated. **Enforcement and monitoring** Germany has thus far done all the required reporting and review related to the Paris Agreement. The reporting is subject to multilateral assessment **Risk conclusion and justification** Based on Germany's ratification of the Paris Agreement and submission of EU NDC 2023 and recent steps to accelerate the expansion of renewable energies, it is concluded that there is a low risk of noncompliance with the indicator, although Climateactiontracker.org still rates Germany's overall climate action as insufficient
Risk Rating	Low Risk

Germany **The entire country**	**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

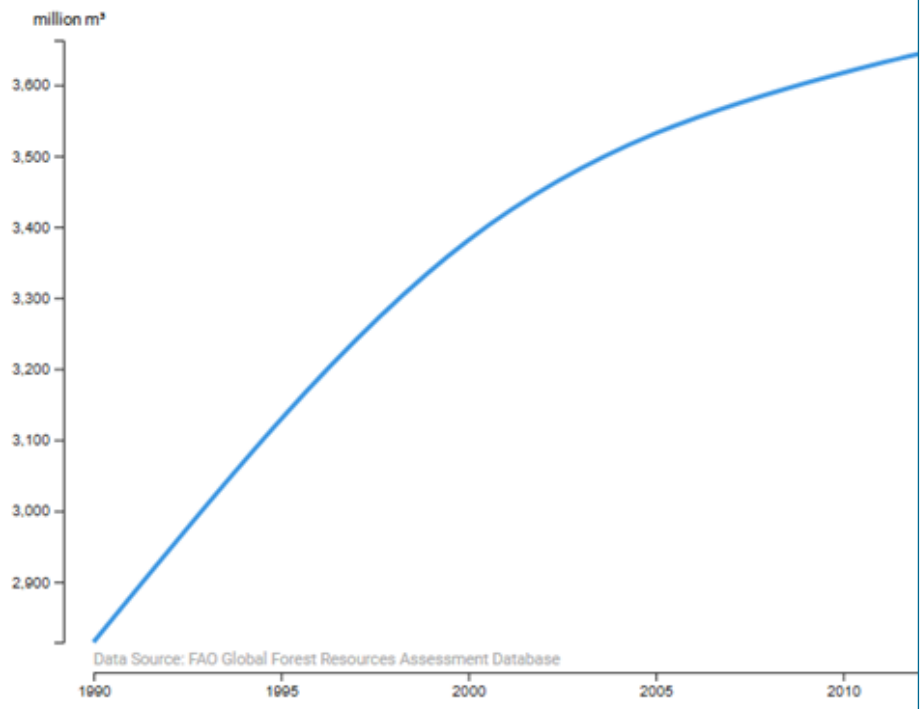
	declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	• Laws: o Bundeswaldgesetz (Federal Forest Act): §41a o Gesetz über die Erhaltung der Natur und die Pflege der Landschaft (Nature Conservation Act): §4 o Klimaschutzgesetz (Climate Protection Act): §3 o Bundesemissionsschutzgesetz (Federal Emission Control Act): §2 o Kyoto Protocol o United Nations Framework Convention on Climate Change (UNFCCC) • Enforcement/implementation evidence o German National Forest Inventory (NFI) o National Forest Soil Inventory (NFSI) o DE Statis Statistisches Bundesamt
Risk Rating justification	**Scale of assessment** The assessment covers all forests in Germany. **Analysis** The Thünen Institute coordinates the German National Forest Inventory (NFI) and the National Forest Soil Inventory (NFSI) to provide quantitative assessments of organic carbon stocks. As evidenced below carbon stock in German forests has been marginally increasing in the period of 1990 to 2012. The most recent forest greenhouse gas inventory from 2017 states a change in carbon mass (1000kg) at 61.838,306.  **Fig. 3.** Distribution of absolute carbon pools in forest ecosystems (a) and relative contribution c pools (b) in Germany's forests in 1990 and 2012. Abbreviations of forest ecosystem carbon pools: dw – dead wood, bgb – below-ground biomass, ol – organi biomass, ms – mineral soil*. *Data was obtained in 2006 by the second National Forest Soil Inventory.

In 2017 it was concluded that, as proved in the National Inventory Report, forests in Germany acted as a carbon sink each year since 1990. Thus, more carbon was sequestered than released.

However, more recent data points in the direction of a stagnation of growing stock, most likely due to challenges such as drought, storms and pests in the years since 2018.

Growing stock

million m³



Nevertheless, carbon stocks are quite stable and slowly increasing:

Carbon balance of the forest ecosystem in millions of tons of carbon

Feature	2014	2015[1]	2016[1]	2017[1]	2018[1]
			Total forest ecosystem		
Initial stock	3 038	3 056	3 073	3 091	3 109
Change in carbon storage	18	17	19	18	15
Ending stock	3 056	3 073	3 091	3 109	3 124

Conclusion and risk justification

Germany regularly assesses and reports carbon stocks and evidence shows that carbon stocks have been slowly increasing since 1990 complying with

	option A of this indicator. Low risk is assessed.
Risk Rating	Low Risk

Germany **The entire country**	**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	• Private / Public forest • Laws o The German Forest Management Act (Bundeswaldgesetz) §1, 2, 11, 24 o Federal Nature Conservation Act (BNatSchG) • Nature reserves registrations, national parks registrations, or Natura 2000 registrations.
Risk Rating justification	**Scale of assessment** The assessment will focus on analysing whether there are low-productivity forest sites, and if those exist, whether the low-productivity types are addressed in German legislation and regulations. The assessment covers all forests in Germany. **Analysis** Site productivity is defined as a quantitative estimate of the potential of a site to produce plant biomass. Low productivity sites are characterized by poor soil quality, limited nutrients, or unfavorable moisture conditions. As an example, the North of Germany, especially the Northeast, has sandy soils with low water holding capacity which increases the risk of drought stress. Tum et al. (2011) has provided a map of Net Primary Productivity (NPP) of German forests:

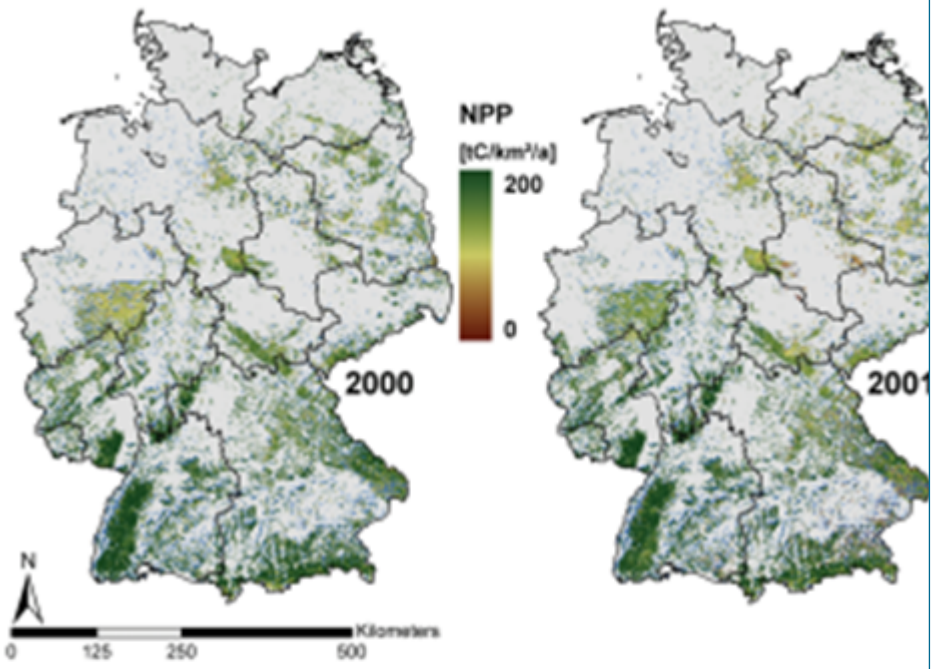


Fig. 3. Annual NPP of forest areas in Germany for 2000 and 2
High NPP is shown in green, moderate NPP in yellow, and
NPP in red. Grey pixels represent areas which do not belon
the GLC2000 classes glc-2, glc-3, glc-4 or glc-6 (see also Tabl
Blue pixels represent pixels designated as forest in GLC2000,
that have less than 10 % forest cover according to VCF; their n
elled NPP is therefore close to zero despite being considered fo

National legislation
The German Forest Act (Bundeswaldgesetz) provides guidelines for sustainable forest management and emphasizes the need for maintaining forest health and biodiversity. The Federal Nature Conservation Act (BNatSchG) promotes the conservation of biodiversity and sustainable land use. None of the laws specifically mention low productivity sites. The State Forestry Laws have not been found to include specifics relating to low productivity sites either.
Protected Areas: In protected areas such as nature reserves, national parks, or Natura 2000 sites, additional restrictions apply. Certain forestry activities may be completely or partially prohibited to preserve the protected assets.

The National Forestry Accounting Plan – Germany (2019) states: *All public owned and privately owned forest estates larger than (in most states) 50 hectares are required to have forest inventories and management plans (planning horizon and level of detail will vary depending on state, size, type of*

ownership, etc.), which are also checked for compliance with forest- and land use-related laws by the forest authorities of the federal states. However, harvest restrictions in areas with low site productivity is not mentioned.

The Forest Strategy 2020 states: *The stability, productivity, diversity and naturalness of forests are to be further improved*. It stresses adapting forest management and silvicultural practices to site-specific conditions, including productivity. However, no mention of any harvest restrictions in areas with low site productivity is made.

Despite the lack of actual legislation protecting low productivity areas, commercial forestry on low-productivity sites in Germany is limited and often not prioritized, with many such areas set aside for natural development or other ecosystem services rather than timber production.
The reason for this is mainly that commercial forestry in Germany is efficient and based on extensive data from the German National Forest Inventory.

German NFI data indicates that on low productivity sites, forest management involves reduced harvesting and thinning intensity for sustainability, while more productive sites have higher rates of thinning and wood extraction to maximize economic yield.

Below an AI generated tables based on German National Forest Inventory (Bundeswaldinventur, BWI) 2012 → 2022

Standing Volume Class (m³/ha)	Main Site Productivity Category	Average Harvest Removal 2012–2022 (m³/ha/year)	Trend
<150 m³/ha	Low productivity / sparse stands	1.4 m³/ha/year	Low — natura
150–300 m³/ha	Moderate productivity	3.0 m³/ha/year	Moder
>300 m³/ha	High productivity / dense stands	6.2 m³/ha/year	High — felling

Site Productivity Class	Share of Area with No Harvest since last Inve
Low productivity	21–24%
High productivity	6–9%

This aligns with the German Forest Vision scenario (2018) where timber harvest exclusion increases for conservation and ecological reasons on less

	productive sites: Areas excluded from wood extraction: Stands can be left to natural development when they are no longer used for forestry purposes. The selection of areas can follow a range of different criteria, e.g. naturalness of the forest by comparing the current tree species composition with the potential natural forest community, stand age or certain technical or economic restrictions, e.g. steep slopes etc. **Conclusion and risk justification** It has not been possible to find information on any strict prohibitions of sourcing from low productivity sites. However, NFI data suggests that commercial forestry on low-productivity sites in Germany is limited and often not prioritized, with many such areas set aside for natural development or other ecosystem services rather than timber production. Up to 24% of low productivity sites are left unharvested. The German forest vision encourages timber extraction exclusion sites to include less productive areas like e.g. steep slopes. For these reasons the risk of sourcing from low productive sites is assessed to be low.
Risk Rating	Low Risk

Germany **The entire country**	**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	• Applicable laws o Federal Forest Act: 41a o German Renewable Energy Sources Act o Biodiversitätsgesetz (Biodiversity Act) o Federal Nature Conservation Act o EU REDII o EU Habitats Directive o EU Natura 2000 Network • Enforcement o Federal Agency for Nature Conservation (BfN) o Federal Ministry for Economic Affairs and Climate Action o State Ministries of Environment and Forestry o State Environmental Agencies • Implementation o In general, German laws are well complied to
Risk Rating justification	**Risk conclusion and justification** Few remaining patches of primary and old-growth forest seem to remain in Germany, and 82% of the mapped primary forest is protected as Natura 2000 sites. However, significant gaps in mapping of these forests remain and as of yet no national definition of old-growth forest can be found. Therefore, the risk for non-compliance with this indicator is concluded to be specified.

Risk Rating	Specified Risk

Germany **The entire country**	**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	• Applicable laws/best practice o EU REDII o Renewable Energy Sources Act §39, §39a-h o Value Added Tax Act (UStG) §12 o Market Incentive Programme (MAP) o Framework Agreement for the Raw Wood Trade (RVR), Grading agreements in forestry sector • Enforcement o Federal Ministry of Finance o Federal Network Agency • Implementation o In general, German laws are well complied to o Annually updated sorting agreements
Risk Rating justification	**Risk conclusion and justification** In Germany there are economic incentives to the direct energy use of wood due to subsidies and reduced VAT, current prices of spruce logs, sawn wood and wood used for energy production point in the same direction. However, the industry has well defined, agreed and implemented sorting principles focused on end-use and indicating that high quality stem wood isn´t used as biomass feedstock. It has, however, not been possible to find newer initiatives 2023-2025 addressing the aforementioned risk (the lower VAT of 7% on biomass feedstock), and as the Renewable Energy Act (Erneuerbare Energien Gesetz, EEG), promote energy from renewables, that is not balanced by comparable incentives for the material use, the indicator is assessed with specified risk.
Risk Rating	Specified Risk

Germany **The entire country**	**Indicator**
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany	**Indicator**

The entire country	
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	Indicator
4.1.3	Child labour shall not be used.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	Indicator
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	Indicator
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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 laws o ILO Conventions C102, C121, C128, C130 o Social Code Book V (SGB V)§1-§14 - Governing Statutory Health Insurance o German Hospital Act (KHG))§1-§14 - Governing hospital services o German Medical Devices Act (MPG)§1-5 - Regulating medical devices o Federal Forest Act (Bundeswaldgesetz)§1-20- Governing forest management o State Forest Laws (e.g., BremWaldG for Bremen, NRW Forestry Law for Nordrhein-Westfalen) varies by state • Enforcement o The Federal Ministry of Labour and Social Affairs (BMAS) o Federal Joint Committee (Gemeinsamer Bundesausschuss) o State-Level Authorities • Implementation o The social security system is well implemented
Risk Rating justification	**Scale of assessment** The assessment includes all workers engaged in German forestry **Analysis** Legal framework ILO conventions Germany has ratified nine of the ten fundamental conventions. Further, Germany has ratified ILO Convention C102 – Social Security (Minimum Standards) Convention, the C121 Employment Injury Benefits Convention, the C128 Invalidity, Old Age, Survivors' Benefits Convention, and the C130 Medical Care and Sickness Benefits. National legislation The Social Code Book V (SGB V) is the main law governing Statutory Health Insurance, it is supported by the German Hospital Act (KHG), and the German Medical Devices Act (MPG). Description of situation Germany has a universal Healthcare Policies and Regulations system that is based on the social insurance model. This means that everyone is required to have health insurance, and the system is financed through contributions from employees and employers. The government also provides subsidies to help low-income individuals and families pay their premiums. There are two types of health insurance in Germany: statutory health insurance (SHI) and private health insurance (PHI). SHI is the main type of health insurance in Germany, covering over 80% of the population. PHI is an option for self-employed individuals and employees who earn above a certain

	income threshold. The Social Code coverage includes sickness benefits for employees, retirement benefit (statutory pension scheme), financial support and services aimed at reintegrating disabled workers into the labor market and invalidity pensions, survivors' benefits, statutory accident insurance, which provides compensation for work-related injuries or illnesses. **Enforcement and monitoring** The Federal Ministry of Labour and Social Affairs (BMAS) is responsible for enacting and overseeing occupational safety and health laws at the national level. Federal Joint Committee (Gemeinsamer Bundesausschuss) supervises the statutory health insurance system and determines which services are covered by sickness funds. It sets quality standards for healthcare providers and regulates capacity in ambulatory care. State-Level Authorities conduct inspections, enforce regulations, and can issue fines or improvement notices for violations. **Conclusion and risk justification** German law provides for a robust social security system covering all employees. On this basis, low risk is assessed for the indicator.
Risk Rating	Low Risk

Germany **The entire country**	**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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**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	PEFC certification.

Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	• Applicable laws: o Renewable Energy Sources Act (EEG): §1, §2, §39, §90 o Sustainability Ordinance (Nachhaltigkeitsverordnung): §1 o Forest Act (Bundeswaldgesetz): §1, §3 o Federal Nature Conservation Act (BNatSchG): §1, §30 • Enforcement and Implementation o Bundesanstalt für Landwirtschaft und Ernährung (BLE) o Federal Ministry of Economics and Climate Protection o Federal Ministry of Agriculture o Federal Ministry for the Environment o National Forest Inventory o Thünen Institute
Risk Rating justification	**Scale of assessment** The scale of assessment of this indicator is feedstock sourcing in all forests in Germany **Analysis** Biomass production provides work opportunities to forest owners, forest contractors and the transport sector that engages local entrepreneurs. The logging and processing of biomass (wood chips) are carried out mainly by German entrepreneurs. Biomass production also contributes to more intensive management of forests which increases the production of commercial wood. 32% of Germany is covered by forest and 48 percent is private property. This means that a lot of local forest owners benefit directly from feedstock sourcing, especially as 31% of forest harvest is directly used for energy. In 2020 about 45.000 people were employed in forestry directly, and if the

	wood industry sector is included around 1 million people is employed in Germany. As there is strict regulation of pay and workers' benefits the contribution to local workers' economy is considered substantial. It was estimated that the sectors combined generated 58 billion Euro in gross value added in 2020. Besides, the forest work indirectly contributes to local economy by supporting the local service industry. Reports state that Germany receives around 300,000 primarily seasonal workers per year for agricultural, horticultural and forestry work, many of them from Central and Eastern Europe. This is an important factor to monitor as it can weaken the positive contribution to local economy. Drought, storm and insect calamities have severely impacted German forests in recent years and the bioenergy and biomass sector is a crucial part of the solution to these challenges besides being beneficial for the local economy as long as sustainable management is carried out. **Conclusion and risk justification** Despite the risk of negative influence by seasonal migrant workers, the employment of local forestry workers, the income of local forest owners and the positive impact on local service industry leads to the conclusion of low risk to this indicator.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany The entire country	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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**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	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Germany **The entire country**	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	PEFC certification.
Risk Rating justification	The requirements of the indicator is covered by PEFC requirements.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Denmark
Area	The entire country
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	SBP-RED-EU-DK-FOR_v1.0 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(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	Level A is assessed by "SBP-RED-EU-DK-FOR_v1.0 RED level A for Denmark Forest" for forests covered by the Danish Forest Act Level B is assessed for forests not covered by the Danish Foret Act. DSHwoods SBP Supply Chain Programs are described under Denmark, Forest, Indicator 2.1.1. The program and procedures include, where applicable, the use of replanting agreements.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.0 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the	

country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to the REDIII level A risk assessment (14.07.2025) the following parts of the criteria are assessed with level B: - maximum thresholds for large clear-cuts - locally and ecologically appropriate retention thresholds for deadwood extraction DSHwoods SBP Supply Chain Programs are described under Denmark, Forest, Indicator 2.1.1. In the program DSHwoods define maximum thresholds for large clear cuts and requires that dead wood actively is left in the forest during harvest operation.
(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	Level A is assessed by "SBP-RED-EU-DK-FOR_v1.0 RED level A for Denmark Forest" for forests covered by the Danish Forest Act Level B is assessed for forests not covered by the Danish Foret Act. DSHwoods SBP Supply Chain Programs are described under Denmark, Forest, Indicator 2.1.1. The program and procedures include, where applicable, the use of replanting agreements. Additionally the program monitores if there are regions of Denmark where long term production capacity isn´t maintained or improved.
(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	Level A and B is assessed by "SBP-RED-EU-DK-FOR_v1.0 RED level A for Denmark Forest" for forests covered by the Danish Forest Act and forests not covered by the Danish Foret Act as outlined

	below. DSHwoods SBP Supply Chain Programs are described under Denmark, Forest, Indicator 2.1.1 and the programs actions are summarized under each subcriteria. **(vi)1 Primary forest and Old-growth forest (no-go) - level B** **Procedures have been developed and suppliers trained in the identification of Old Growth Forest. Procedures and training focus on that biomass shall not (no-go), originate from these origins.** ** ** **(vi)2 Highly biodiverse forest - level B** **Procedures have been developed and suppliers trained in the identification of Highly Biodiverse Forests. Areas covered by the Forest Act §25 are considered likely to contain Highly Biodiverse Forests. Biomass may originate from these origins for as long as evidence is provided that the highly biodiverse forest areas is maintained or enhanced. When(if) the Danish Energy Agency provide updated guidance, this will be implemented in DSHwood procedures.** ** ** **(vi)3 Highly biodiverse grasslands - level A** **DSHwood comply with national legislation.** ** ** **(vi)4 Heathlands (no-go) - level B** **Procedures have been developed and suppliers trained in the identification of Heathlands.** **The Danish Energy Agency has by November 2024 accepted biomass originating from Heathlands when the biomass was created in a process with the purpose of maintaning and enhancing the heathland nature type. By June/July 2025 this feedstock is only allowed to be delivered to non-quota regulated installations. DSHwood adapts the interpretations given by the Danish Energy Agency as they are published. ** ** ** **(vi)5 Wetlands - level A** **DSHwood comply with national legislation.** ** ** **(vi)6 Peatlands - level A** **DSHwood comply with national legislation.** ** ** ** **
(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 Denmark: SBP-endorsed Regional Risk Assessment v2.0
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

Countries where EU RED Supply Base Evaluation is used	
Country	Estonia
Area	The entire country
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	SBP-RED-EU-EE-FOR_v1.0 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.0 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a protected area. Compliance is assured by sourcing from FSC certified forests only.
(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	Level A is assessed for clear-cut thresholds in the REDIII Level A assessment. According to the SBP - FSC Benchmarking Document FSC certification covers indicator 2.2.3, soil quality shall be maintained or enhanced in the following way: "The FSC-STD-60-004 places requirements that correspond with those of the benchmark". Additionally FSC certification covers indicator 2.2.4, harvesting of stumps and roots in the following way: "The FSC-STD-60-004 does not explicitly address removal of harvest residues or stumps; however, it forbids long-term negative impacts on environmental values, which practically leads to conformity with the benchmark requirements". Compliance is assured by sourcing from FSC certified forests only. Regarding degradation of primary forests, and of old growth forests: DSHwood has implemented Standard Operating Procedures including SOP#12: Supplier Questionnaire SOP#12: Sourcing Area Questionnaire SOP#12: Compartment List For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Estonia indicator 3.2.3
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-EE-FOR_v1.0 REDIII Level A for Estonia FOR
Level B management system at the level of the forest sourcing area	N/A
(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	(vi)1 Primary and Old-growth forests - Level B DSHwood has implemented Standard Operating Procedures including SOP#12: Supplier Questionnaire SOP#12: Sourcing Area Questionnaire SOP#12: Compartment List For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Estonia indicator 3.2.3 (vi)2 Highly biodiverse forests - Level B According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a restricted area. Compliance is assured by sourcing from FSC certified forests only. (vi)3 Highly biodiverse grasslands - Level A (vi)4 Heathland - Level A (vi)5 Wetlands - Level A (vi)6 Peatland - Level B According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a restricted area. Compliance is assured by sourcing from FSC certified forests only.
(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 Estonia: SBP Revised Regional Risk Assessment v2.0
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

Countries where EU RED Supply Base Evaluation is used	
Country	Germany
Area	The entire country

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	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
(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	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	**Assessment of legislation** 1. Federal Nature Protection Act (2009): Chapter 1 General provisions, Chapter 4 Protection of certain parts of nature and landscape, Chapter 5 Protection of wild animal and plant species, their habitats and biotopes. 2. Federal Forest Act (1975): § 1 Purpose of the Act, § 8 Safeguarding the functions of the forest in the planning and measures of public projects, § 11 Management of the forest 3. Act on the Regulation of the Water Balance (Water Resources Act) (2009): § 78 ***Practical implementation of the law(s)*** The various classifications of protected areas in Germany are defined at international, national and subnational level. The different classifications of protected areas and different regulations on them regulate whether forest management is permissible and to what extent management is permissible in the respective protected areas. Chapter 1 of the Federal Nature Conservation Act defines the general provisions of the Act. These include, among other things, the goals of nature conservation, the conservation values, as well as the inclusion of

	agriculture and forestry in nature conservation. Chapter 4 of the Federal Nature Conservation Act lays down the various regulations for the individual classifications of nature conservation areas. Section 1 §§ 20 – 30 sets out the legal provisions for biotope networks and biotope networks, as well as protected parts of nature and landscape, hereunder nature reserves, national parks, biosphere reserves, protected landscape areas, nature parks, protected landscape features and legally protected biotopes. In Section 2 §§ 31 – 36; Natura 2000 network, German complies with the obligations arising from Directives 92/43/EEC and 2009/147/EC to establish and protect the interconnected European ecological network Natura 2000 within the meaning of Article 3 of Directive 92/43/EEC. In Germany, Natura 2000 includes the areas notified under the Habitats and Birds Directives. In principle, forestry use in Natura 2000 areas is permissible if the silvicultural measures applied do not lead to a deterioration in the conservation status of FFH habitat types or habitats of species protected under the Habitats Directive or the Birds Directive. **PEFC certification** The German PEFC Standard PEFC D 1002-2:2020: 4. Biological diversity in forest ecosystems The aim is the maintenance, conservation and appropriate enhancement of biological diversity in consensus with national and international commitments (e.g. Natura2000 and Conservation of Wild Birds Directive). 4.4 Forest management shall take special care of protected biotopes or areas as well as of endangered tree and plant species. **Compliance with the harvesting criteria at the forest sourcing area level:** DSHwood only sources from PEFC certified forests and complies with German federal and state level legislation. No sourcing takes place from designated protected areas unless a permit has been achieved from relevant authorities and evidence of compliance is kept. In this way, DSHwood complies with this criterion.
(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	**Assessment of legislation** 1. Federal Soil Protection Act (1998): § 1, § 4 2. Federal Forest Act (1975): § 1, 3. Federal Nature Protection Act (2009) **Harvesting of stumps and roots** No legislation specifically addresses the harvesting of stumps and roots. According to the SBP - PEFC Benchmarking document (indicator 2.2.4), PEFC certification covers this critieria in the following way: While the PEFC ST 1003:2018 does not explicitly address removal of harvest residues or stumps, it requires that the applied measures and techniques do not negatively affect the quantity and quality of forest resources in the long term. According to the SBP - PEFC Benchmarking Document PEFC certification covers indicator 2.2.3, soil quality shall be maintained or enhanced in the following way: "The PEFC ST 1003:2018 requires avoiding soil damage, and establishes requirements to ensure that various management activities do not decrease soil productivity and health". As DSHwood only sources from PEFC certified forests and complies with German federal and state level legislation, this criteria is complied with. **Degradation of primary forests, and of old growth forests** No national legislation specifically protects primary or old-growth forest unless they fall under designated protected areas. PEFC does not cover this criterion, either. DSHwood implements Standard Operating Procedures that prevent harvesting from primary and old-growth forests as defined by the EU Commission, since no official German definitions are published at the time of writing. **Maximum thresholds for large clear-cuts** In the current Federal Forest Act no maximum threshold for clear-cuts is mentioned, and thresholds have been set by state level legislation. However, a draft version of the Federal Forest Act of 31.10.2024 states: § 11a (2): It is prohibited to clear-cut an area of more than one hectare without the approval of the competent authority. German PEFC Standard 4.10: Clear cuttings shall be omitted on principle. Exceptions are permissible, if a conversion of an old stand in a site adapted stocking or the regeneration of a site adapted, shade intolerant tree species is impossible in any other way, if other methods are not sensible because of an enterprise structure of extreme small plots or out of compelling reasons of forest protection, of the economic situation of the forest owner, of road safety or due to official nature conservation planning. a) *Clear cuttings are utilisations of old stands without an established regeneration and of a size that leads to an open field climate.*

	b) *Small scale utilisations, which serve the development of a natural regeneration or the conversion into an improved vertical structure or the maintenance of historic silvicultural methods (coppice systems), are not regarded as clear cuttings.* c) *Compelling economic reasons for forest owners are economic predicaments, which have to be proved towards the certification body on request in an appropriate way.* As DSHwood only sources from PEFC certified forests and complies with German federal and state level legislation, this criteria is complied with. **Retention thresholds for deadwood extraction** No legislation specifically addresses retention thresholds for deadwood in Germanys forests. German PEFC standard 4.5: For the conservation of biological diversity an appropriate proportion of biotope wood, i.e. dead wood, snag and cave trees, shall be conserved and promoted. Road safety, forest protection as well as health and safety issues shall be given priority. The topic „Biotope Wood“ shall be incorporated in the management plans (see guidance 5). As DSHwood only sources from PEFC certified forests and complies with German federal and state level legislation, this criteria is complied with.
(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	Level A risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
Level B management system at the level of the forest sourcing area	N/A
(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	**(vi)1 Primary forest and Old-growth forest** **Assessment of legislation** 1. Federal Nature Conservation Act (2009) 2. Federal Forest Act (1975) **Practical implementation of the laws** The German government is developing a National Biomass Strategy (NABIS) that sets clear principles and policy instruments for the sustainable use of biomass, including wood. As of July 2025, it has not been published. In October 2022 the responsible German ministries (BMWK, BMEL, BMUV) released a key points paper outlining the main goals and framework for

	NABIS. This paper does not specifically address primary or old-growth forest. **Primary forest** According to the European primary forest database v2.0 (2021), Germany has 13.650 hectares of primary forest. No official map has been found to clearly identify these forests. **Old Growth Forest (OGF).** As of July 2025, no published German implementation document was found that provides a clear, legally binding definition of old-growth forest to be used in the implementation of REDIII. Considering both primary and old-growth forests in Germany, the EU Commission 2021 expects the probability of presence to be low. It is likely that most primary and old-growth forest in Germany fall within designated protected areas. These are, however, often not strictly protected. PEFC does not cover this criterion, either. * * DSHwood implements Standard Operating Procedures that prevent harvesting from primary and old-growth forests as defined by the EU Commission, since no official German definitions are published at the time of writing. * * **(vi)2 Highly biodiverse forest.** 1. Federal Nature Conservation Act (2009): § 5, § 14, Chapter 1 General provisions, Chapter 4 Protection of certain parts of nature and landscape, Chapter 5 Protection of wild animal and plant species, their habitats and biotopes. 2. Federal Forest Act (1975): § 1 Purpose of the Act, § 8 Safeguarding the functions of the forest in the planning and measures of public projects, § 11 Management of the forest. **Practical implementation of the laws** The Federal Nature Conservation Act (§ 14) stipulates that forestry land use is permitted and is not to be seen as an intervention in nature, insofar as the objectives of nature conservation and landscape conservation are taken into account. For forestry, § 5 of the Federal Nature Conservation Act stipulates that the natural endowment of the usable area (soil, water, flora, fauna) must not be impaired beyond what is necessary to achieve a sustainable yield. In addition, the landscape elements necessary for the networking of biotopes must be preserved and, if possible, increased. Germany has also signed numerous international and European agreements for the protection of biodiversity, such as the Flora-Fauna-Habitat Directive (FFH), and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), which promote the conservation of biodiversity. Forest management measures in Germany are regulated by the Federal Forest Act and state forest laws. In the case of forest management, the measures referred to in § 8 of the Federal Forest Act must be coordinated with the authorities responsible for forestry. This is done through management plans such as forest management, which also take into account the protection values of the forest and coordinate biodiversity conservation measures accordingly. § 1 of the Federal Forest Act emphasises in particular the preservation of the protective function of the forest as the purpose of the law. Each federal state has the authority to monitor compliance with forest laws by the forest inspectorate. State forestry organisations are supervised by the Federal Forestry Authority. In this way, forest activities are controlled

	both in the private forest and in the public forest. The Forest Inspectorate is the executive authority of a federal state, whereby the state ensures legal implementation. Based on the division of competences laid down in the Basic Law, the enforcement of nature conservation law falls under the responsibility of the authorities of the federal states responsible for nature conservation and landscape conservation under Land law, with few exceptions. The Federal Agency for Nature Conservation is only responsible to the extent that the responsibilities have been assigned to it under the Federal Nature Conservation Act. This is also based on practical considerations, as the state authorities are often better able to assess the circumstances on the ground. ** ** With regard to the naturalness of the forests in Germany, almost the entire forest is classified as "semi-natural". The report of the UNECE Forests in the ECE Region: Trends and Challenges in Achieving the Global Objectives on Forest Management shows that the forest area classified as "Semi-Natural" remains constant. The values for the category "Undisturbed" are zero, as there are no forest areas in Germany that are not influenced by humans. The values for the "Plantation" category are also zero. According to data from the FAO's Global Forest Resource Assessment, Proportion of forest area located within legally established protected areas was 18,73% in year 2000, then rose to 28,95% in year 2010. Between 2010 and 2020 this number has been stagnant. According to the SBP - PEFC Benchmarking document (indicator 2.1.3), PEFC certification covers this critieria in the following way: The PEFC ST 1003:2018 places requirements that correspond with those of the benchmark. DSHwood only sources from PEFC certified forests and complies with German federal and state level legislation. No sourcing takes place from "highly biodiverse forests" unless this serves the maintenance and enhancement of the area. In this way, DSHwood complies with this criterion. ** ** **(vi)3 Highly biodiverse grasslands** 1. Federal Nature Conservation Act (2009): § 30, (2), 3 and 7. **Practical implementation of the laws** The Federal Nature Conservation Act § 30 concerns legally protected biotopes: (1) Certain parts of nature and landscape which are of particular importance as biotopes shall be protected by law (general principle). (2) Actions that may lead to the destruction or other significant impairment of the following biotopes are prohibited: 1. Open inland dunes, open natural block, scree and scree slopes, clay and loess walls, dwarf shrub, gorse and juniper heaths, bristle grass grasslands, dry grasslands, heavy metal grasslands, forests and bushes of dry, warm locations. 2. Lean lowland mown meadows and mountain mown meadows as defined in Annex I to Directive 92/43/EEC Since 2014, the conversion of permanent grassland in Germany generally requires a permit, and there is a complete ban on conversion and ploughing for grasslands considered to have special

	conservation value. Some federal states (such as Baden-Württemberg, Mecklenburg-Western Pomerania, and Schleswig-Holstein) have stricter laws that generally prohibit grassland conversion altogether ** ** Conclusion: Highly biodiverse grasslands are protected by German law, but not all strictly protected. ** ** PEFC does not cover this criterion, either. DSHwood only sources from PEFC certified forests and complies with German federal and state level legislation. No sourcing takes place from non-natural grasslands unless this serves the maintenance and enhancement of the area. Further, DSHwood implements Standard Operating Procedures that prevent all harvesting from natural grasslands. In this way, DSHwood complies with this criterion. ** ** **(vi)4 Heathlands** 1. Federal Nature Conservation Act (2009): § 30, (2), 3. **Practical implementation of the laws** The Federal Nature Conservation Act § 30 concerns legally protected biotopes: (1) Certain parts of nature and landscape which are of particular importance as biotopes shall be protected by law (general principle). (2) Actions that may lead to the destruction or other significant impairment of the following biotopes are prohibited: 1. Open inland dunes, open natural block, scree and scree slopes, clay and loess walls, dwarf shrub, gorse and juniper heaths, bristle grass grasslands, dry grasslands, heavy metal grasslands, forests and bushes of dry, warm locations. In conclusion, Heathland in Germany is protected, but not strictly protected. PEFC does not cover this criterion, either. DSHwood implements Standard Operating Procedures that prevent all harvesting from heathlands. ** ** **(vi)5 Wetlands** 1. Act on the Regulation of the Water Balance (Water Resources Act) (2009)** ** 2. Federal Nature Conservation Act (2009): § 30, (2), 1, 2 and 6. **Practical implementation of the laws** The Federal Nature Conservation Act § 30 concerns legally protected biotopes: (1) Certain parts of nature and landscape which are of particular importance as biotopes shall be protected by law (general principle). (2) Actions that may lead to the destruction or other significant impairment of the following biotopes are prohibited: 1. Natural or semi-natural areas of flowing and stagnant inland waters, including their banks and the associated natural or semi-natural vegetation along the banks as well as their natural or semi-natural siltation areas, oxbow lakes and regularly flooded areas, 2. Bogs, swamps, reed beds, large sedge reeds, wet meadows rich in sedges and rushes, spring areas, inland salt marshes, 3. Rocky and steep coasts, coastal dunes and beach walls, beach lakes, bodden waters with siltation areas, salt marshes and tidal flats in coastal areas, seagrass meadows and other marine macrophyte populations, reefs, sublittoral sandbanks, silt bottoms with boring bottom megafauna as well as species-rich gravel, coarse sand and slate bottoms in the marine and coastal areas, German has 35 registered Ramsar sites.

	Wetlands are further protected by the Water Resources Act and by Natura 2000 sites. PEFC does not cover this criterion. As German legislation firmly protects wetlands, and as DSHwood complies with this legislation, this criterion is complied with. **(vi)6 Peatlands** 1. Act on the Regulation of the Water Balance (Water Resources Act) (2009)** ** 2. Federal Nature Conservation Act (2009): § 30, (2), 2 **Practical implementation of the laws** The Federal Nature Conservation Act § 30 concerns legally protected biotopes: (1) Certain parts of nature and landscape which are of particular importance as biotopes shall be protected by law (general principle). (2) Actions that may lead to the destruction or other significant impairment of the following biotopes are prohibited: 1. Bogs, swamps, reed beds, large sedge reeds, wet meadows rich in sedges and rushes, spring areas, inland salt marshes,** ** PEFC does not cover this criterion, either. DSHwood implements Standard Operating Procedures that prevent harvesting from peatlands converted after 2008. In this way, DSHwood complies with this criterion.
(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 risk assessment for Germany published by Bundesverband Bioenergie (BBE), the Federal Bioenergy Association.
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

Countries where EU RED Supply Base Evaluation is used	
Country	Latvia
Area	The entire country

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	SBP-RED-EU-LV-FOR_v1.0 REDIII Level A for Latvia FOR
Level B management system at the level of the forest sourcing area	N/A
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-LV-FOR_v1.0 REDIII Level A for Latvia FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to the SBP - FSC Benchmarking document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a protected area. Compliance is assured by sourcing from FSC certified forests only.
(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	Level A is assessed for clear-cut thresholds. According to the SBP - FSC Benchmarking Document FSC certification

	covers indicator 2.2.3, soil quality shall be maintained or enhanced in the following way: "The FSC-STD-60-004 places requirements that correspond with those of the benchmark". Additionally FSC certification covers indicator 2.2.4, harvesting of stumps and roots in the following way: "The FSC-STD-60-004 does not explicitly address removal of harvest residues or stumps; however, it forbids long-term negative impacts on environmental values, which practically leads to conformity with the benchmark requirements". Compliance is assured by sourcing from FSC certified forests only. Regarding degradation of primary forests, and of old growth forests: DSHwood has implemented Standard Operating Procedures including SBP#9: Supplier Questionnaire SBP#9: Sourcing Area Questionnaire For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Latvia indicator 3.2.3
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-LT-FOR_v1.0 REDIII Level A for Lithuania FOR
Level B management system at the level of the forest sourcing area	N/A
(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	(vi)1 Primary and Old-growth forests - Level B DSHwood has implemented Standard Operating Procedures including SBP#9: Supplier Questionnaire SBP#9: Sourcing Area Questionnaire For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Latvia indicator 3.2.3 (vi)2 Highly biodiverse forests - Level B According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a restricted area. Compliance is assured by sourcing from FSC certified forests only. (vi)3 Highly biodiverse grasslands - Level B DSHwood has implemented Standard Operating Procedures including SBP#9: Supplier Questionnaire SBP#9: Sourcing Area Questionnaire For details of

	mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Latvia indicator 3.2.3 (vi)4 Heathland - Level B DSHwood has implemented Standard Operating Procedures including SBP#9: Supplier Questionnaire SBP#9: Sourcing Area Questionnaire For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Latvia indicator 3.2.3 (vi)5 Wetlands - Level A (vi)6 Peatland - Level B According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a restricted area. Compliance is assured by sourcing from FSC certified forests only.
(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 Latvia: SBP Revised Regional Risk Assessment v2.0
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

Countries where EU RED Supply Base Evaluation is used	
Country	Lithuania
Area	The entire country
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	SBP-RED-EU-LT-FOR_v1.0 REDIII Level A for Lithuania FOR
Level B management system at the level of the forest sourcing area	N/A
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-LT-FOR_v1.0 REDIII Level A for Lithuania FOR
Level B management system at the level of the forest sourcing area	N/A
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to the SBP - FSC Benchmarking document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a protected area. Compliance is assured by sourcing from FSC certified forests only.
(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	Level B is assessed for Old-growth forest only. Regarding degradation of old growth forests: DSHwood has implemented Standard Operating Procedures including SBP#13: Supplier Questionnaire SBP#13: Sourcing Area Questionnaire For details of mitigation measures see "3. Supply Base Risk Assessment

	and Risk Management Measures" under Lithuania indicator 3.2.3
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-LT-FOR_v1.0 REDIII Level A for Lithuania FOR
Level B management system at the level of the forest sourcing area	N/A
(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	(vi)1 Primary and Old-growth forests - Level B for Old-growth forest only DSHwood has implemented Standard Operating Procedures including SBP#13: Supplier Questionnaire SBP#13: Sourcing Area Questionnaire For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Lithuania indicator 3.2.3 (vi)2 Highly biodiverse forests - Level B According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a restricted area. Compliance is assured by sourcing from FSC certified forests only. (vi)3 Highly biodiverse grasslands - Level A (vi)4 Heathland - Level B DSHwood has implemented Standard Operating Procedures including SBP#13: Supplier Questionnaire SBP#13: Sourcing Area Questionnaire For details of mitigation measures see "3. Supply Base Risk Assessment and Risk Management Measures" under Lithuania indicator 3.2.3 (vi)5 Wetlands - Level A (vi)6 Peatland - Level B According to the SBP - FSC Benchmarking Document FSC certification covers indicators 2.1.1, 2.1.2, 2.1.3: considered high conservation value as a restricted area. Compliance is assured by sourcing from FSC certified forests only.
(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 Lithuania: SBP-endorsed Regional Risk Assessment v2.0

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

Before including suppliers of sawmill sawdust, DSHwood conducts a verification process to verify that the supplier's feedstock is covered by the exceptions described in SBP Standard 2, chapter 3.2.

Verification includes the following:
• Name and address of supplier
• Supplier type (producer, distributor, etc.)
• Feedstock category (processing residue (if not, this category is not applicable)
• Evidence for the processing residue category
• Control level (visual inspection upon receipt and accompanying document review, possibly Supplier audit)
• Self-declaration and supplier control scheme is found in SOP #14

Documentation for the verification process and results is stored in a separate folder.

In case of suspicion of non-conforming feedstock, DSHwood considers the feedstock as NOT SBP-compliant until documentation of conformity is available.

Feedstock inspection and classification upon receipt

Upon receipt of feedstock, a visual inspection of the product's status as sawmill sawdust is performed. Accompanying documents are checked and the inspection receipt is documented with initials on the accompanying document.

Moisture content is measured upon receipt.

If evidence of status as processing residue is not available upon receipt, compliance with SBP requirements must be confirmed before the feedstock can be used.

In cases where accompanying documents and/or received feedstock do not meet expectations, corrective actions are initiated immediately. These actions are documented and communicated to Preferred by Nature during the annual audit.

Supplier audit for processing residues and post-consumer feedstock

In cases where the feedstock category under receiving inspection is found questionable despite the above procedures, e.g. if the moisture content in the supplier's feedstock tends to the moisture content in fresh logs, the supplier must be physically checked for compliance with the requirements for the feedstock category processing residue.

See #14 SOP: Supplier audit form and self-declaration.

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).

Country: Denmark - Agricultural feedstock

Article 29 (2): Soil quality and soil carbon	
Biomass fuels produced from waste and residues derived not from forestry but from agricultural land shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 only where operators or national authorities have monitoring or management plans in place in order to address the impacts on soil quality and soil carbon. Information about how those impacts are monitored and managed shall be reported pursuant to Article 30(3).	
(i) Impacts on soil quality	
Step 1: Identification of applicable laws	
Have the applicable law(s) been identified?	Yes
List of applicable law(s)	Please see list below
Sources	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf List of applicable laws: • Act on the use of fertilizers in agriculture and on nutrient-reducing measures (01) • Order on nutrient-reducing measures and cultivation-related measures in agriculture for the planning period 2023/2024 (02) • Order on the use of fertilizer by agriculture in the planning period 2021/2022 (03) • The Nature Protection Act • Order on Handbook on the fulfillment of sustainability requirements and requirements for saving greenhouse gas emissions for biomass fuels for energy purposes Sources: • The Nature Protection Act: https://www.retsinformation.dk/eli/lta/2024/927 • Act on the use of fertilizers in agriculture and on nutrient-reducing measures: https://www.retsinformation.dk/eli/lta/2019/338 • Order on the use of fertilizer by agriculture in the planning period 2021/2022 https://www.retsinformation.dk/eli/lta/2021/1601 • Order on nutrient-reducing measures and cultivation-related measures in agriculture for the planning period 2023/2024 https://www.retsinformation.dk/eli/lta/2023/1024 • Guidance on fertilization and harmony rules Plan period 1 August 2023 to 31 July 2024 https://lbst.dk/fileadmin/user_upload/NaturErhverv/Filer/Landbrug/Goedningsregnskab/Vejledning_om_goedskning_og_harmoniregler_2023_2024.pdf • Order on Handbook on the fulfillment of sustainability requirements and requirements for saving greenhouse gas emissions for biomass fuels for energy purposes (section 4.2.1): https://www.retsinformation.dk/eli/lta/2025/495
Step 2: Description of enforcement and monitoring by competent authorities	

Description of the practical implementation and monitoring of the law(s)	Laws mentioned (01, 02, 03) are applicable for agricultural crop residues only, including maize, cereals (straw), beets, grass- and clover and Jerusalem artichokes (root). Woody residues from agricultural land in Denmark are typically end-of-life orchards or Christmas tree plantations which maintain or enhance soil quality. No monitoring and management plans for these origins are in place. Woody energy crops from agricultural land in Denmark are typically willow or poplar, which typically grow in 8-10 year rotations which maintain or enhance soil quality. The Danish Agricultural Agency under the Ministry of Food, Agriculture and Fisheries of Denmark enforces the act and orders related to the use of fertilizers in agriculture and on nutrient-reducing measures. The Danish Environmental Agency in collaboration with the Danish Nature Agency (both under the Ministry of Environment) and the Municipalities enforce the Nature Protection Act. The Danish Energy Agency under the Ministry of Climate, Energy and Utilities enforces the Sustainability Handbook.
Sources	Webpages of and consultation with the official from the relevant agencies
Is the enforcement and monitoring ensured for the identified law(s)?	Yes
Step 3: Evaluation of the effectiveness of the legal framework	
Evaluation of the practical implementation of the law(s) and explanation for the evaluation	Regular monitoring of the enforcement is conducted and reported by the concerned agencies
Sources	Webpages of and consultation with the official from the relevant agencies
Is legal framework effective?	Yes
Step 4: Detailed description of a management plan and monitoring at economic operator level	Conclusion from SBP indicator 2.2.3 Soil quality in the Supply Base shall be maintained or enhanced. Woody residues from agricultural land: Trees are kept for many years, typically 8+ years for Christmas trees and 20+ years for orchards, and producers have a production incentive to increase the land covered by production-trees and to maintain good soil condition, and as production typically takes place on well drained soils, the risk at producer level is considered low. The harvest of feedstock will typically take place when a producer has an end-of-life production in a compartment. The harvest will typically be conducted by the same type of machinery as used for forests with limited impact on soils, and on this basis low risk is assessed. Wood energy crops: The producers of short rotation coppice typically harvest either willow or poplar on a 3-5 or 6-10 year rotation basis. As rainfall is typically higher during winter, harvest during wintertime means a higher risk of impacting soil productivity, hydrology and drainage. However, both the specialized machinery used for harvesting of short rotation willow and the ordinary forest machinery used for harvesting of poplar are both produced and used with the purpose of minimizing impact on soil structure as much as possible. On this basis low risk is assessed that soil quality will not be maintained or enhanced for wood energy crops. As low risk is concluded, no specific management plan or monitoring at economic operator level is necessary.
(ii) Impact on soil carbon	
Step 1: Identification of applicable laws	

Have the applicable law(s) been identified?	Yes
List of applicable law(s)	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf • Act on the use of fertilizers in agriculture and on nutrient-reducing measures (01) • Order on nutrient-reducing measures and cultivation-related measures in agriculture for the planning period 2023/2024 (02) • Order on the use of fertilizer by agriculture in the planning period 2021/2022 (03) • The Nature Protection Act • Order on Handbook on the fulfillment of sustainability requirements and requirements for saving greenhouse gas emissions for biomass fuels for energy purposes
Sources	Sources: • The Nature Protection Act: https://www.retsinformation.dk/eli/lta/2024/927 • Act on the use of fertilizers in agriculture and on nutrient-reducing measures: https://www.retsinformation.dk/eli/lta/2019/338 • Order on the use of fertilizer by agriculture in the planning period 2021/2022 https://www.retsinformation.dk/eli/lta/2021/1601 • Order on nutrient-reducing measures and cultivation-related measures in agriculture for the planning period 2023/2024 https://www.retsinformation.dk/eli/lta/2023/1024 • Guidance on fertilization and harmony rules Plan period 1 August 2023 to 31 July 2024 https://lbst.dk/fileadmin/user_upload/NaturErhverv/Filer/Landbrug/Goedningsregnskab/Vejledning_om_goedskning_og_harmoniregler_2023_2024.pdf • Order on Handbook on the fulfillment of sustainability requirements and requirements for saving greenhouse gas emissions for biomass fuels for energy purposes (section 4.2.1): https://www.retsinformation.dk/eli/lta/2025/495
Step 2: Description of enforcement and monitoring by competent authorities	
Description of the practical implementation and monitoring of the law(s)	Laws mentioned (01, 02, 03) are applicable for agricultural crop residues including maize, cereals (straw), beets, grass- and clover and jerusalem artichokes (root). Woody residues from agricultural land in Denmark is typically end-of-life orchards or christmas tree plantations which maintain or enhance soil carbon. No monitoring and management plans for these origins are in place. Woody energy crops from agricultural land in Denmark is typically willow or poplar which typically grow in 8-10 years rotations which maintain or enhance soil carbon. These are according to the Danish Energy Agency (Consultation, 2024) not covered by Article 29(2). However, according to Instruction Document REDII: Bridging Requirements for Meeting REDII (2024), woody energy crops from agricultural land are covered by the Article and therefore shall be included in the present assessment. The Danish Agricultural Agency under the Ministry of Food, Agriculture and Fisheries of Denmark enforces the act and orders related to the use of fertilizers in agriculture and on nutrient-reducing measures. The Danish Environmental Agency in collaboration with the Danish Nature Agency (both under the Ministry of Environment) and the Municipalities enforce the Nature Protection Act. The Danish Energy Agency under the Ministry of Climate, Energy and Utilities enforces the Sustainability Handbook.
Sources	Webpages of and consultation with the official from the relevant agencies.
Is enforcement and monitoring ensured for the identified law(s)?	Yes
Step 3: Evaluation of the effectiveness of the legal framework	
Evaluation of the practical implementation of the law and explanation for the evaluation	Regular monitoring of the enforcement is conducted and reported by the concerned agencies

Sources	Webpages of and consultation with the official from the relevant agencies
Is legal framework effective?	Yes
Step 4: Detailed description of a management plan and monitoring applied at economic operator level	Conclusion from SBP indicator 2.2.3 Soil quality in the Supply Base shall be maintained or enhanced. Woody residues from agricultural land: Trees are kept for many years, typically 8+ years for Christmas trees and 20+ years for orchards, and producers have a production incentive to increase the land covered by production-trees and to maintain good soil condition, and as production typically takes place on well drained soils, the risk at producer level is considered low. The harvest of feedstock will typically take place when a producer has an end-of-life production in a compartment. The harvest will typically be conducted by the same type of machinery as used for forests with limited impact on soils, and on this basis low risk is assessed. Wood energy crops: The producers of short rotation coppice typically harvest either willow or poplar on a 3-5 or 6-10 year rotation basis. As rainfall is typically higher during winter, harvest during wintertime means a higher risk of impacting soil productivity, hydrology and drainage. However, both the specialized machinery used for harvesting of short rotation willow and the ordinary forest machinery used for harvesting of poplar are both produced and used with the purpose of minimizing impact on soil structure as much as possible. On this basis low risk is assessed that soil quality will not be maintained or enhanced for wood energy crops. As low risk is concluded, no specific management plan or monitoring at economic operator level is necessary.

Article 29 (3a): Protection of land with high biodiversity value	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: *(a) primary forest and other wooded land and old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located.* *;*	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (3a) level A is assessed. Info from SBR-RED-EU-DK-FOR_v1.0 REDIII-Level A (for forest biomass) https://sbpcert.wpenginepowered.com/wp-content/uploads/2025/04/SBP-RED-EU-DK-FOR_v1.0-REDIII-Level-A-for-Denmark-FOR_Draft.pdf - level B is assessed for 29(3a) Conclusion and justicifaction: Low risk is assessed for conversion of: a. Forests; b. Wetlands; c. Peatlands; d. Highly biodiverse grassland to TOF origins after 2007, which indicates compliance with the indicator. However, as no complete identification of high biodiversity values has taken place in small patches <0,5ha (FAO forest definition) of primary forest and other wooded land and old growth forest situated on agricultural land, there is risk related to the criteria. Additionally, Denmark has first in 2025 defined old growth forest. Procedures: DSHwoods has in its SBP Supply Chain Programs incorporated procedures preventing biomass from high biodversity ares witiin old-growth forest, primary forest and other wood areas to enter the supply chain. See "3. Supply Base Risk Assessments and Risk Management Measures" for Denmark TOF indicator 2.1.1.

Article 29 (3b): Protection of land with high biodiversity value	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: ***(b)*** *highly biodiverse forest and other wooded land which is species-rich and not degraded, or has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;*	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (3b) level A is assessed. Info from SBR-RED-EU-DK-FOR_v1.0 REDIII-Level A (for forest biomass) https://sbpcert.wpenginepowered.com/wp-content/uploads/2025/04/SBP-RED-EU-DK-FOR_v1.0-REDIII-Level-A-for-Denmark-FOR_Draft.pdf - level B assessed for 29(3b) Conclusion and justicifaction: Low risk is assessed for conversion of: a. Forests; b. Wetlands; c. Peatlands; d. Highly biodiverse grassland to TOF origins after 2007, which indicates compliance with the indicator. However, as no complete identification of high biodiversity values has taken place in small patches <0,5ha (FAO forest definition) of agricultural land consisting of highly biodiverse forest and other wooded land which is species-rich and not degraded, or has been identified as being highly biodiverse by the relevant competent authority there is risk related to the criteria. Additionally, Denmark has first in 2025 defined old growth forest. Procedures: DSHwoods has in its SBP Supply Chain Programs incorporated procedures preventing biomass from high biodversity ares witiin old-growth forest, primary forest and other wood areas to enter the supply chain. See "3. Supply Base Risk Assessments and Risk Management Measures" for Denmark TOF indicator 2.1.1.

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

(c) areas designated: *(i) by law or by the relevant competent authority for nature protection purposes; or* *(ii) for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the first subparagraph of Article 30(4), unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.* ***(i)***	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (3c) level A is assessed. Info from SBR-RED-EU-DK-FOR_v1.0 REDIII-Level A (for forest biomass) https://sbpcert.wpenginepowered.com/wp-content/uploads/2025/04/SBP-RED-EU-DK-FOR_v1.0-REDIII-Level-A-for-Denmark-FOR_Draft.pdf - level A assessed for "Designated areas" As level A is concluded, no specific management system is necessary.

Article 29 (3d): Protection of land with high biodiversity value	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: *(c) highly biodiverse grassland spanning more than one hectare that is:* *(i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or* *(ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (3d) level A is assessed. Info from SBR-RED-EU-DK-FOR_v1.0 REDIII-Level A (for forest biomass) https://sbpcert.wpenginepowered.com/wp-content/uploads/2025/04/SBP-RED-EU-DK-FOR_v1.0-REDIII-Level-A-for-Denmark-FOR_Draft.pdf - level A assessed for 29(3d) As level A is concluded, no specific management system is necessary.

Article 29 (3e): Protection of land with high biodiversity value	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:(e) heathland – Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).	
Description of a management system process to meet the requirement.	According to the registration guide for protected nature types under the Nature Protection Act § 3, Heaths occur on poor soil, often covered with heather and other dwarf shrubs and grasses. The dwarf shrubs that are particularly common include common heather, crowberry, bell heather, lingonberry, blueberry, bog bilberry, bearberry, creeping willow, and species of the genus Genista. In some types of heath, grasses, sedges, lichens, and mosses dominate the vegetation, with still an element of dwarf shrubs. In Denmark, heath is rarely a stable plant community, and grazing, burning, and cutting are often necessary to maintain the dwarf shrubs, scrub, grasses, and lichens of the heath. In many heath areas, bushes and trees such as oak, birch, aspen, broom, juniper, and self-sown conifers form a significant vegetation element, sometimes as scrub. Heath bogs will often be protected under the concept of bogs and similar. However, the distinction between heaths, heath bogs, and bogs is of no practical significance except in urban zones and summer house areas, where the protection of heaths – unlike bogs – is limited to changes in condition for agricultural purposes. Other heath types include Heather heath (lynghede), crowberry heath (revlinghede), grass heath (græshede), lichen and moss heath (lav- og moshede), encroaching heath (tilgroning). Schrubs, bushes, trees (Betula sp.; Pinus contorta, Pinus sp. and similar) commonly start growing on heathlands and constitues a potential biomass. According to the Nature Protection Act §3, some TOF-agri origins have been identified as heathland. These areas are identified, registered and mapped. However, heathland in Denmark is protected, but not strictly protected, therefore Level B is assessed. DSHwoods has additionally in its SBP Supply Chain Programs incorporated procedures preventing agricultural biomass from heathland to enter the supply chain, unless the Danish Energy Agency with a national interpretation allows for this. See "3. Supply Base Risk Assessments and Risk Management Measures" for Denmark TOF

	indicator 2.1.1.

Article 29 (4a): Protection of land with high carbon stock	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: *(a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year;* *This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.*	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (4a) level A is assessed. As level A is concluded, no specific management system is necessary.

Article 29 (4b): Protection of land with high carbon stock	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: *(b) continuously forested areas, namely land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds in situ;* *This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.*	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (4b) level A is assessed. As level A is concluded, no specific management system is necessary.

Article 29 (4c): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: *(c) land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10 % and 30 %, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in Part C of Annex V is applied, the conditions laid down in paragraph 10 of this Article would be fulfilled.* *This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.*	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - In Annex 6 for the REDII assessments for the article 29 (4c) level A is assessed. As level A is concluded, no specific management system is necessary.

Article 29 (5): Protection of peatland	
Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.	
Description of a management system process to meet the requirement.	Info from "SBP-RRA-EU-DK-TOF v1.0 Interim RRA" https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-EU-DK-TOF_v1.0-RRA-for-Denmark-TOF_Interim.pdf - In SBP 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" risk of conversion is assessed with low risk. - Annex 6 for the REDII assessments for the article 29 (5) level A is assessed. As level A is concluded, no specific management system is necessary.