Preferred by Nature Evaluation of SIA “R GRUPA” Compliance with the SBP Framework: Public Summary Report

Main (Initial) Audit

www.sbp-cert.org

Completed in accordance with the CB Public Summary Report Template Version 1.4

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 Non-conformities and observations

1.1 Open Non-conformities

☐ No open non-conformities

NC number 01/24 (103006)	**NC Grading:** ☐ **Critical** ☐ **Major** ☒ **Minor** ☐ **Observation**
Standard & Requirement:	SBP Standard No. 2: Verification of SBP-Compliant feedstock, p. 13.4 13.4 Relevant stakeholders shall be informed of the SBE at least one month prior to the end of the evaluation. Stakeholders shall be provided with adequate information as a basis for informed comment, but may not be provided with sensitive or commercially confidential information.
Description of Non-conformance and Related Evidence:	
BP had conducted the stakeholder consultation as per the requirements of SBP standard 2 and instruction note 2B. According to the interview with the responsible person and as can be concluded from stakeholder consultation records, BP had sent out the draft of the SBR and a call for comments to various stakeholders on December 1, 2023. The list of stakeholders reached via e-mail and communication results are available in Exhibit 6. According to interviews with the responsible person and records, it is concluded the BP has consulted a limited number of stakeholders, mainly representing forestry industry companies. Several principal stakeholders such as the State Forest Service and the Nature Conservation Agency had not been involved in the stakeholder consultation process. A minor non-conformity raised. The non-conformity graded as minor since the certification body (CB) did not receive comments from stakeholders during the stakeholder consultation process conducted by the CB.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 monhts from report finalisation date
Evidence Provided by Company to close NC:	Pending
Findings for Evaluation of Evidence:	Pending
NC Status:	Open

NC number 02/24 (103007)	**NC Grading:** ☐ **Critical** ☐ **Major** ☒ **Minor** ☐ **Observation**
Standard & Requirement:	SBP Standard No. 2: Verification of SBP-Compliant feedstock, Instruction Document 2B, p. 1.1 1.1 The BP shall proactively and transparently engage affected stakeholders in its SBE planning and monitoring processes,

	proportionate to the scale, intensity and risk of management activities. It shall engage interested stakeholders on request.
Description of Non-conformance and Related Evidence:	
The organisation conducted the stakeholder consultation as per the requirements of SBP standard 2 and instruction note 2B. According to an interview with the responsible person and as can be concluded from stakeholder consultation records, the BP had sent out the draft of SBR and a call for comments to various stakeholders on December 1, 2023. The list of stakeholders reached via e-mail and communication results is available in Exhibit 6. The interview with the responsible person revealed that BP had not proactively contacted and communicated stakeholders regarding the consultation process. It is concluded thus that that the organization had not proactively engaged affected stakeholders in its SBE planning process and auditors are drawing a conclusion that the stakeholder consultation process cannot be considered fully proactive and transparent and appropriate to the scale with regard to engagement with affected stakeholders. Given the importance of engagement with stakeholders in a transparent and proactive way in elaborating the SBE system, auditors decided to raise a minor non-conformance NCR 02/24. The non-conformity graded as minor since the certification body did not receive comments from the stakeholders during the stakeholder consultation process organized by the certification body and conducted in parallel to the BP's stakeholder consultation. During the CB's process the stakeholders were informed that the BP is conducting the stakeholder consultation and inquired to inform the CB about any issues encountered in communication with the BP.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 monhts from report finalisation date
Evidence Provided by Company to close NC:	Pending
Findings for Evaluation of Evidence:	Pending
NC Status:	Open

NC number 03/24 (103337)	**NC Grading:** ☐ **Critical** ☐ **Major** ☒ **Minor** ☐ **Observation**
Standard & Requirement:	SBP Standard No. 2: Verification of SBP-Compliant feedstock, Instruction Document 2C, p. 4.1 4.1 The report shall be concise, covering the most important features, and shall be completed using the latest versions of the SBR Template for Biomass Producers downloaded from the SBP website.
Description of Non-conformance and Related Evidence:	
The Supply Base Report has been prepared in the auditor portal. Content-wise the report is considered to be sufficiently concise, however, several elements in the Supply Base description are missing:. - Information on presence of any CITES or IUCN species; -an overview of the proportions of SBP feedstock product groups (Controlled Feedstock, SBP-compliant Primary Feedstock, SBP-compliant Secondary Feedstock, SBP-compliant Tertiary Feedstock, SBP non-compliant Feedstock) showing the proportions of each which are certified and uncertified. - an indication of the number of suppliers for each SBP feedstock product group.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 monhts from report finalisation date

Evidence Provided by Company to close NC:	Pending
Findings for Evaluation of Evidence:	Pending
NC Status:	Open

1.2 Closed Non-conformities

☒ No closed non-conformities

1.3 Observations

☒ No observations

2 Certification decision

Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Mikhail Rai
Date of decision:	10/Apr/2024
Other comments:	*Click or tap here to enter text.*

3 Appendix A: standard checklist (Standard #1: Feedstock Compliance Standard)

3.1 Standard Checklist

The following section summarizes the Organization's compliance with Standard #1: Feedstock Compliance Standard requirements. This checklist is directly based on the Standard #1: Feedstock Compliance Standard requirements (Version 1.0). SBP standard requirement numbers are identical with the checklist numbers below.

Standard Requirement	**Compliance**
***1.1* Scope**	
1.1 Feedstock shall not be sourced from large (>1000 ha) short rotation plantations that are fully dedicated to the production of biomass and that were established after 1 January 2015 (2)	☒ Yes ☐ No
Findings: The BP is sourcing primary feedstock within the SBE process from semi-natural forests and non-forest lands in Latvia. The BP is not sourcing feedstock from large area (>1000ha) short rotation plantations.	
1.2 Locally Applicable Verifiers – N/A	
1.2 BPs must prepare Locally Applicable Verifiers (LAVs) by applying the SBP requirements in Instruction Note 1A (2.4)	☒ Yes ☐ No ☐ N/A
Findings: The BP is using the SBP endorsed (September 28, 2017) SBP Regional Risk Assessment (RRA) for Latvia where the means of verification have been adapted to Latvian conditions.	
1.3 The BP will specify appropriate means of verification for every indicator, and may also develop additional guidance for indicators (1A, 2.1)	☒ Yes ☐ No ☐ N/A
Findings: The BP is using the SBP endorsed (September 28, 2017) SBP Regional Risk Assessment (RRA) for Latvia where the means of verification have been adapted to Latvian conditions.	
Modification of information	
1.4 The BP will review the SBP Feedstock Compliance Standard (SBP Standard 1) to: a) Identify any aspects that may conflict with legal requirements in the area to which the Standard applies, and evaluate any effects on certification, in discussion with the affected parties; *NOTE: Conflicts are considered to exist where a legal obligation prevents the implementation of some aspect of the generic standard. A conflict is not considered to exist if the requirements of the generic standard exceed the minimum requirements for legal compliance.*	☒ Yes ☐ No ☐ N/A

b) Identify any instances where indicators include performance thresholds lower than the minimum legal requirement in the region concerned. When such instances are identified, the relevant thresholds should be modified to ensure that they meet or exceed the minimum legal requirements; and c) Add specific indicators (with appropriate means of verification, if required) and/or cross-references to appropriate documentation, in order to conform with relevant national and local forest laws or administrative requirements. (1A, 3.1)	
Findings: The BP is using the SBP endorsed Regional Risk Assessment for Latvia where the means of verification have been adapted to Latvian conditions and the local legislation as well as any thresholds have been considered.	
1.5 The BP will only modify or add to the indicators in order to: a) Take account of the regional forest management context; b) Take account of regional environmental, social and economic perspectives c) Ensure that the Standard is appropriate to the country and region concerned; d) Ensure that the Standard is appropriate to the characteristics of the SB concerned; or e) Address issues of concern to stakeholders in the region concerned, if applicable in the context of the Standard. (1A, 3.2)	☐ Yes ☐ No ☒ N/A
Findings: Not applicable. The BP is using the SBP endorsed SBP Regional risk assessment. No indicators in the RRA have been modified or changed.	
1.6 Any proposed changes to Indicators must be approved by the SBP prior to implementation (1A, 3.3)	☐ Yes ☐ No ☒ N/A
Findings: Not applicable. The BP is using the SBP endorsed SBP risk assessment for Latvia. No indicator was modified or changed.	
Adaptation process	
1.7 The BP will consult stakeholders to inform the LAV development process. (1A, 4.1) Note: The BP is not required to develop a consensus with stakeholders, but it will seek to address relevant stakeholder concerns	☒ Yes ☐ No ☐ N/A
Findings: The LAVs are part of the risk assessment document which was shared with the stakeholders during the stakeholder consultation process while development of the SBP Regional Risk Assessment for Latvia.	
1.8 The BP is not required to develop a consensus with stakeholders, but it will seek to address relevant stakeholder concerns. (1A, 4.2)	☒ Yes ☐ No ☐ N/A
Findings: Comments from stakeholders were considered and reviewed by BP during the process and implemented. The details of the comments as well are reaction on them from the BP site are part of the first version of the Supply Base Report.	

1.9 The BP will contact relevant stakeholders in the country or region concerned, one month prior to the Supple Base Evaluation. The following are examples of relevant stakeholder groups: a) Any registered committee or working group developing forestry standards; b) The state forest service; c) Regional NGOs that are involved or have an interest in social or environmental aspects of forest management, either at national or sub-national level, in the locality of the SB to be evaluated; d) Representatives of indigenous peoples and local communities involved or interested in forest management, either at national or sub-national level, in the locality of the SB to be evaluated; e) Representatives of forest workers; f) Representatives of forest harvesting industry/forest owners associations; g) Forest research and education institutions; and h) Forest industries and associations (1A, 4.3)	☐ Yes ☒ No ☐ N/A
Findings: The stakeholder consultation had been conducted prior to the assessment audit. The BP had sent the notification email to ca 19 stakeholders. Review of list of stakeholders contacted show that the stakeholder groups consulted do not represent all stakeholder groups indicated in the indicator. See NCR 01/24.	
Standard Requirement	**Compliance**
Records	
1.10 The BP will keep the following records: a) Lists of individuals/organisations invited to comment; and b) Copies of all correspondence and/or comments received with respect to modifications of the Standard. (1A, 5.1)	☒ Yes ☐ No ☐ N/A
Findings: The BP keeps the records of the stakeholder list as well as all correspondence with stakeholders. See Exhibit 6.	
Legal compliance	
1.11 The BP will identify and include as annexes to the Standard: a) A list of the national and local forest laws and administrative requirements, which apply to the country or region in which the Standard applies; b) A list of multilateral environmental agreements and ILO Conventions that the country has ratified, relevant to the Standard; and c) A list of, or reference to official lists of, endangered species in the country or region in which the Standard is to be used. (1A, 6.1)	☒ Yes ☐ No ☐ N/A
Findings: The BP had provided the list of national and local forest laws and environmental agreements in the risk assessment itself under each requirement. The BP is familiar with national legislation acts regulating the	

forestry sector. The organization is familiar with option to use resources of www.globalforestregistry.org with regard to national forestry, environment and administrative legislation acts, list of relevant environmental and ILO conventions; and lists of endangered species.	
Components of a Supply Base Evaluation	
1.12 The BP will need to develop systems and procedures to ensure that all indicators are low risk. Such systems may be devised by the BP or may build on existing systems examples of which include SFI Fiber Sourcing and Legality Verification Systems. Although not specified in this Standard, it is likely that such systems will include: • A sampling plan for assessing forest operations within the Supply Base; • Records of those assessments; • Contractual requirements with suppliers; • Mechanisms to rank performance and development of a list of "approved suppliers"; • Monitoring and updating this information. (2.5)	☒ Yes ☐ No
Findings: According to the SBP endorsed Risk Assessment for Latvia, there are three specified risks identified: indicators 2.1.1, 2.1.2 and 2.8.1 that are related to mapping of High Conservation Values (HCV), protection of HCV; and occupational health and safety issues. All other indicators are specified as "low risk". The BP has developed systems and procedures to ensure that all indicators are low risk, which includes mitigation measures for all specified risk indicators detailed description is available in section 9 in the Supply Base Report of the company. This includes supplier usage of online and offline databases of WKH-s, trainings of BP staff and suppliers, annual supplier audits as well as agreements. See SBR (Exhibit 2) for more detailed description. Audits to suppliers of feedstock are conducted by the BP as part of the measures to mitigate the risk for this indicator.	
SBP-endorsed Regional Risk Assessments	
1.13 Where there is demand SBP will consider endorsing a Regional Risk Assessment (RRA) where the RRA has been completed in compliance with SBP requirements for endorsement. An endorsed RRA shall replace the requirement for the Risk Assessment (RA) component of the SBE for the region covered by the endorsed RRA. (2.6)	☒ Yes ☐ No ☐ N/A
Findings: the SBP has endorsed the Regional Risk Assessment for Latvia on September 28, 2017. The BP is using the SBP endorsed Regional Risk Assessment for Latvia.	
Evidence appropriate to the scale of the operation	
1.14 The evidence must demonstrate compliance with the requirements of this Standard. The means of verification must be appropriate to the scale, intensity and level of risk associated with the SB. (2.7)	☒ Yes ☐ No
Findings: the SBP has endorsed the Risk Assessment (RA) for Latvia on September 28, 2017. The BP is using the endorsed regional risk assessment for Latvia. Review of standard requirements and the BP's approach shows that the BP is considering the evidence for risk designation provided in the RRA as well as means of verification outlined in the RRA. The BP is keeping the appropriate evidence – records and	

documents (related to the feedstock origin, feedstock type, properties and biomass production records), records of risk mitigation measures and other applicable evidence that is used for verification of compliance to standard requirements.

Standard Requirement	Compliance
1. Biomass Feedstock is legally sourced (Principle 1)	
***1.1* Criterion: The scope of the Supply Base Evaluation is described, and the forest holdings within the scope of the SBE are qualified and quantified.**	
1.1.1 The BP Supply Base is defined and mapped. ***Examples of Means of Verification:*** • Geographic and other boundaries to the Supply Base are defined and justified. • *Maps to the appropriate scale are available.* • *Key personnel demonstrate an understanding of the Supply Base.* **Guidance:** *The description of the Supply Base and accompanying maps should be appropriate to its size and any variation within it. Complex supply chains may require additional definition.* *The requirement relates to feedstock included in the SBE. Other feedstock from outside the SBE can be used in SBP certified material. See CoC Standard Standard for requirements.*	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in - https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
1.1.2 Feedstock can be traced back to the defined Supply Base. ***Examples of Means of Verification:*** • *Feedstock inputs, including species and volumes, are consistent with the defined Supply Base.* • *Transport documentation and goods-in records are consistent with the defined scope of the SBE.* **Guidance:** *Feedstock claimed to have originated from the Supply Base can be traced back to that Supply Base.* *The requirement relates to feedstock included in the SBE. Other feedstock can be used in SBP certified material. See CoC Standard for requirements.*	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
1.1.3 The feedstock input profile is described and categorised by the mix of inputs. ***Examples of Means of Verification:*** • *Feedstock input records.* **Guidance:**	☒ Yes ☐ No

Records of feedstock inputs should show the relative volumes of different input materials used. These should include identification of volumes of Primary, Secondary and Tertiary Feedstock used, and a description of the inputs, including species. Description of the inputs should include categorisation following the definitions of feedstock types given in Appendix 1 of this Standard.	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
1.2 Criterion: The forest owner and/or manager holds legal use rights to the forest (CPET L1).	
1.2.1 The Biomass Producer has control systems and procedures to ensure that legality of ownership and land use can be demonstrated for the Supply Base. ***Examples of Means of Verification:*** • *Existing legislation* • *Level of enforcement* • *Documents demonstrating that the Biomass Producer is a legally defined entity* • *Documentation showing legal ownership patterns in the region, level of enforcement, records of disputes over land tenure, etc. In situations where customary rights govern use and access, these rights are clearly identifiable* • *Long term unchallenged use* **Guidance:** *Factors affecting the risks of compliance will include the effectiveness of the land tenure system in place in the Supply Base.* *Where there are, or have been, disputes, evidence should be available that fair compensation has been made to previous owners and occupants, and that this has been accepted with Free, Prior and Informed Consent (FPIC).*	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
1.3 **Criterion: There is compliance with the requirements of local, national and applicable international laws, and laws applicable to forest management (CPET L2).**	
1.3.1 The Biomass Producer has control systems and procedures to ensure that feedstock is legally harvested and supplied and is in compliance with EUTR legality requirements. **Examples of Means of Verification:** • Existing legislation • Level of enforcement • Reference to sources of information in guidance notes • Interviews with key staff show a good knowledge of relevant forestry legislation. • BPs have an up-to-date forest legislation/regulations registry. • BPs demonstrate that the risk of sourcing illegally-harvested feedstock is low. • BPs make use of public information on legal non-compliance, provided by regulatory authorities. **Guidance:**	☒ Yes ☐ No

Certification is not a legal compliance audit. There should be evidence that systems are in place to ensure forestry operations are legal. Applicable legislation includes that in force in the country of harvest, covering the following aspects: • Rights to harvest timber within legally gazetted boundaries • Payments for harvest rights and timber, including duties related to timber harvesting • Timber harvesting, including forest management and silvicultural activities • Environmental impacts (water and soil protection) • Biodiversity conservation, (including rare, threatened and endangered species and ecosystems) • Third parties' legal rights concerning use and tenure that are affected by timber harvesting • Trade and customs, in so far as the forest sector is concerned. Reference: UK Department of Energy and Climate Change (DECC), Timber Standard for Heat and Electricity, 2014. Reference: Article 2 of the EU Timber Regulation (EUTR). Regulation (EU) No. 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p.23). Risks of non-compliance are greater in areas with high levels of corruption relating to the granting of harvesting permits and other aspects of the harvesting and wood trade. Sources of information may include Interviews with involved stakeholders. Potential reference sources include: • The Royal Institute of International Affairs: www.illegal-logging.org • Environmental Investigation Agency: www.eia-international.org • Global Witness: www.globalwitness.org • Transparency international index: www.transparency.org	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
***1.4* Criterion: All royalties and taxes have been paid (CPET L3).**	
1.4.1 The BP has control systems and procedures to verify that payments for harvest rights and timber, including duties, relevant royalties and taxes related to timber harvesting, are complete and up to date. **Examples of Means of Verification:** Records of payments and correspondence with revenue authorities show payments are complete and up to date.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
1.5 Criterion: There is compliance with the requirements of CITES (CPET L4).	

1.5.1 The BP has control systems and procedures to verify that feedstock is supplied in compliance with the requirements of CITES. **Examples of Means of Verification:** • List of species purchased by BP • Records of field inspections • Assessment of risk that CITES species may be mixed in with non-CITES species in the supply chain • Interviews demonstrate that the CITES requirements are understood. • CITES species are known and identified. Where relevant, the operation possesses permits for harvest and trade in any CITES species. **Guidance:** Where appropriate to the operation, CITES requirements are understood at planning and operational level, and the requirements are implemented. Lists of species purchased by BPs should be verified as being consistent with the species available in the SB. It should be verified that tree species purchased by BPs are not listed in CITES or have been purchased with the appropriate permits and approvals.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
1.6 Criterion: Harvesting does not violate traditional or civil rights.	
1.6.1 The BP has control systems and procedures to ensure that feedstock is not sourced from areas where there are violations of traditional or civil rights. **Examples of Means of Verification:** • Traditional and civil rights are identified. • Procedures are in place to ensure rights are not violated. **Guidance:** 'Traditional rights' are rights expressed by social groups or peoples, who affirm those rights to their lands, forests and other resources, based on long established custom or traditional occupation and use. Useful sources of information may include Interviews with involved stakeholders. **Potential reference sources include:** www.globalwitness.org	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	

Standard Requirement	Compliance
2. Biomass Feedstock is sustainably sourced (Principle 2)	
***2.1* Criterion: Management of the forest ensures that features and species of outstanding or exceptional value are identified and protected (CPET S8a; S8c)**	
2.1.1 The BP has control systems and procedures for verifying that forests and other areas with high conservation values are identified and mapped. **Examples of Means of Verification:** • Internet research • Maps • Interviews • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Sources of information include: • The High Conservation Value Network: http://www.hcvnetwork.org/ • SFI: Section 6: Guidance to SFI 2015-2019 Standard, January 6. 2014 • Forests with Exceptional Conversation Value: http://www.sfiprogram.org/files/pdf/draft-sfi-2015-2019-standard-section-6/ • NatureServe: http://www.natureserve.org/ • The Global Forestry Risk Register: http://www.globalforestregistry.org/	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. "Specified risk" status is designated for this indicator. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.1.2 The BP has control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities. **Examples of Means of Verification:** • Maps • Guidance provided by BPs to suppliers/forest operators, regarding threats to the identified forests and areas of high conservation values, and verification of conformance through field inspections • Regional Best Management Practices • Standard Operating Procedures • Codes of Practice • Records of BP's field inspections • Monitoring records • Interviews with staff • Publicly available information on the protection of the values identified • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:**	☒ Yes ☐ No

The potential impacts of management activities on forests and other areas with high conservation values and biodiversity should be evaluated, and BPs should have systems in place to verify that mitigation measures are implemented in the field. Forests and other areas with high conservation values include those habitats in which protected and endangered plant and animal species are found. There is communication with suppliers/forest operators, and they are provided with records of meetings, talks, workshops, etc. Impacts include those originating in the area of operation but impacting outside the area of operation, such as downstream.	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. "Specified risk" status is designated for this indicator. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.1.3 The BP has control systems and procedures for verifying that feedstock is not sourced from forests converted to production plantation forest or non-forest lands after January 2008. **Examples of Means of Verification:** • Historical maps and enquiries with stakeholders • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Production plantation forests are forests of exotic species that have been planted or seeded by human intervention and that are under intensive stand management, are fast growing, and subject to short rotations. Example: Poplar, acacia or eucalyptus plantations http://www.fao.org/docrep/007/ae347e/ae347e02.htm Global Forest Watch: http://www.globalforestwatch.org/	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
***2.2* Criterion: Management of the forest ensures that ecosystem function is assessed and maintained, through both the conservation/set-aside of key ecosystems or habitats in their natural state, and the maintenance of existing ecosystem functions throughout the forest (CPET S5; S5a; 8b).**	
2.2.1 The BP has control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them. **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Assessment of potential impacts at operational level • Assessment of measures to minimise impacts • Monitoring results • Publicly available information on protecting the values identified	☒ Yes ☐ No

• Level of enforcement • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Potential impacts of feedstock harvesting on ecosystems and biodiversity should be identified, with mitigation measures implemented in the field as necessary. Impacts should be monitored and there should be a mechanism to feed monitoring results back into operational practice. Impacts include those originating in the area of operation but impacting outside the area of operation, such as downstream. Assessment planning, implementation and monitoring should be based on scientific research and, if needed, information on comparable forests types. BPs may require suppliers and forest owners to adopt specific Best Management Practices and to be certified for certain tasks. These should be specified in purchasing or procurement policies Feedstock sourced from stump material will require specific controls to minimise impact. Avoidable damage to the ecosystem is prevented by application of the most suitable and available methods and techniques for logging and road construction under the prevailing conditions.	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.2 The BP has control systems and procedures for verifying that feedstock is sourced from forests where management maintains or improves soil quality (CPET S5b) **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Records of BP's field inspections • Assessment at an operational level of measures designed to minimise impacts on the values identified.. • Monitoring records • Interviews with staff • Publicly available information on the protection of soil • Level of enforcement • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Potential impacts of feedstock harvesting on soil should be identified, with mitigation measures implemented in the field as necessary. Impacts should be monitored and there should be a mechanism to feed monitoring results back into operational practice. BPs may require suppliers and forest owners to adopt specific Best Management Practices and to be certified for certain tasks. These should be specified in purchasing or procurement policies.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017	

and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.3 The BP has control systems and procedures to ensure that there are key ecosystems and habitats which are conserved or set aside in their natural state (CPET S8b). **Examples of Means of Verification:** • Maps • Standard Operating Procedures, Codes of Practice and monitoring records indicate that appropriate safeguards are implemented. **Guidance:** Key ecosystems or habitats include areas with statutory designations or high conservation value. Such conservation of set aside areas need to be of sufficient size or suitably connected with other similar areas to ensure their long-term viability. **Potential reference sources include:** RSB Conservation Impact Assessment Guidelines RSB-GUI-01-007-01.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.4 The BP has control systems and procedures to ensure that biodiversity is protected (CPET S5b). **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Assessment of potential impacts at operational level and of measures to minimise impacts • Monitoring results • Publicly available information on the protection of the identified values • Level of enforcement • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Evaluation of the likely impacts of management practice and feedstock harvesting on ecosystems and biodiversity should be identified, and appropriate mitigation measures implemented. Impacts should be monitored and there should be a mechanism by which the monitoring results are fed back into operational practice. Impacts include those originating in the area of operation, but which affect areas downstream or external to the area of operation.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-	

documents/version-1/risk-assessments/latvia/	
2.2.5 The BP has control systems and procedures for verifying that the process of residue removal minimises harm to ecosystems. **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Records of BP's field inspections • Operational Assessment of measures designed to minimise impacts on the values identified • Monitoring records • Interviews with staff • Publicly available information on the protection of soil • Level of enforcement • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** 'Residue' includes treetops and branches Likely impacts of residue removal should be identified, and appropriate mitigation measures implemented. Impacts should be monitored and there should be a mechanism to feed monitoring results back into operational practice. Impacts include those originating in the area of operation, but which affect areas downstream or external to the area of operation. BPs may require suppliers and forest owners to adopt specific Best Management Practices and to be certified for certain tasks. These should be specified in purchasing or procurement policies.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.6 The BP has control systems and procedures to verify that negative impacts on ground water, surface water and water downstream from forest management are minimised (CPET S5b). **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Records of BP's field inspections • Assessment at an operational level of measures designed to minimise impacts on the values identified • Monitoring records • Interviews with staff • Publicly available information on the protection of soil. • Level of enforcement • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:**	☒ Yes ☐ No

This Indicator includes impacts outside the direct area of operation, such as runoff from harvesting operations, fertiliser or chemical application. Impacts on riparian zones are included in the evaluation of compliance with this Indicator. Likely impacts on water should be identified. Impacts include those originating in the area of operation, but which affect areas downstream or external to the area of operation. BPs may require suppliers and forest owners to adopt specific Best Management Practices and to be certified for certain tasks. These should be specified in purchasing or procurement policies.	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.7 The BP has control systems and procedures for verifying that air quality is not adversely affected by forest management activities. **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Records of BP's field inspections • Assessment at an operational level of measures designed to minimise impacts on the values identified.. • Monitoring records • Interviews with staff • Publicly available information on the protection of soil • Level of enforcement. • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Potential impacts on air quality should be identified. Impacts include those originating in the area of operation, but which affect areas downwind or external to the area of operation. BPs may require suppliers and forest owners to adopt specific Best Management Practices and to be certified for certain tasks. These should be specified in purchasing or procurement policies.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.8 The BP has control systems and procedures for verifying that there is controlled and appropriate use of chemicals, and that Integrated pest management (IPM) is implemented wherever possible in forest management activities (CPET S5c).	☒ Yes ☐ No

Examples of Means of Verification: • Existing legislation • Level of enforcement • Regional Best Management Practices • Supply contracts • Records of BP's field inspections • Operational assessment of measures designed to minimise impacts on the values identified • Monitoring records • Interviews with staff • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** The requirement relates to current and ongoing use rather than historic use. If chemicals are used, proper equipment and training should be provided to minimise health and environmental risks. Chemical use should be justified, and there should be evidence that non-chemical alternatives have been considered. The use of class 1A and 1B pesticides, as drafted by the World Health Organisation, and of chlorinated hydrocarbons is not permitted. There should be evidence that the options for implementing IPM have been considered and where appropriate, IPM is being implemented. BPs may require suppliers and forest owners to adopt specific Best Management Practices and to be certified for certain tasks. These should be specified in purchasing or procurement policies.	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.2.9 The BP has control systems and procedures for verifying that methods of waste disposal minimise negative impacts on forest ecosystems (CPET S5d). **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Operational Assessment of potential impacts and of measures to minimise impact • Monitoring results. **Guidance:** Waste is defined as any substance or object that the holder discards or intends to discard, or is required to discard. Ref: 2008 Waste Framework Directive (Directive 2008/98/EC)	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.3 Criterion: Management of the forest ensures that productivity is maintained (CPET S6; S6a; S6e).	

2.3.1 Calculations show that feedstock harvesting does not exceed the long-term production capacity of the forest, avoids significant negative impacts on forest productivity and ensures long-term economic viability. Harvest levels are justified by inventory and growth data. **Examples of Means of Verification:** • Harvesting records, inventory and growth data and yield calculations demonstrate that biomass feedstock harvesting rates are not having significant negative impacts on forest productivity and long-term economic viability • Documentation of Operational Practice. **Guidance:** Evaluation must cover the entire Supply Base and, where appropriate, should be based on regional markers, such as growth/drain, inventory, mortality, and age class distribution.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.3.2 Adequate training is provided for all personnel, including employees and contractors (CPET S6d). **Examples of Means of Verification:** • Existing legislation • Level of enforcement • Supply contracts • Records of BP's field inspections • Monitoring records • Interviews with staff • Training plans, training records, and records of qualifications. **Guidance:** Adequate training provision should include assessment of training needs, and the delivery of training programmes. Training should be periodic and secure the level of required skills, including knowledge.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	

3.2.1 Analysis shows that feedstock harvesting and biomass production positively contribute to the local economy including employment.
 	
Examples of Means of Verification:
• Analysis of contribution
• Description of:
  ○ The direct economic value that is created
  ○ Employment and personnel records
  ○ Policy, practice and the proportion of the budget spent on local suppliers
  ○ Procedures for appointment of local staff and their share of senior management
	☒ Yes ☐ No

Contributions to the local economy from feedstock harvesting and biomass production should be evaluated for positive and negative impacts. These should be calculated on the basis of economic performance indicators EC1, EC6, and EC7 of Global Reporting Initiative (GRI). GRI (2013) G4 Sustainability Reporting Guidelines, Part 2: Implementation Manual. Global Reporting Initiative, 266 p. Contribution to the local economy should include reasonable opportunities for employment to the local population, including indigenous peoples, as well as the local processing of timber and non-timber forest products. Contribution should be made to the development of local physical infrastructure and social services and programmes for the local population, including indigenous people, unless such infrastructure and social services are provided by government bodies. This contribution should be made in agreement with the local population	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.4 Criterion: Management of the forest ensures that forest ecosystem health and vitality is maintained (CPET S7).	
2.4.1 The BP has control systems and procedures for verifying that the health, vitality and other services provided by forest ecosystems are maintained or improved (CPET S7a). **Examples of Means of Verification:** • Overall evaluation of potential impacts of operations on forest ecosystem health and vitality • Assessment of potential impacts at operational level and of measures to minimise impacts • Regional Best Management Practices • Supply contracts • Monitoring results. **Guidance:** Health and vitality of the forest ecosystem relate to the resilience of the ecosystem to withstand change. Indicators of health and vitality may include the level of disturbance observed, changes in biodiversity, and the presence or absence of keystone 'indicator' species. Relevant ecological functions and values may include: a) Forest regeneration and succession b) Genetic, species and ecosystem diversity c) Natural cycles affecting productivity of the forest ecosystem There are other forest services, not specifically covered elsewhere in this standard, which indicate forest health and vitality. These include functions that the forests provide for people and/or the environment, such as: a) Erosion control b) Flood control c) Access for recreation, where possible. There should be ongoing maintenance and improvement for other forest services provided, such as access for recreation.	☒ Yes ☐ No

Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.4.2 The BP has control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b). **Examples of Means of Verification:** • Regional Best Management Practices • Supply contracts • Assessment of potential impacts at operational level and of measures to minimise impacts • Monitoring results • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** • Appropriate management of such situations will depend upon the forest type, management objectives and local best practice and guidance. • Fire, for example, may be an appropriate and necessary natural process in some forest types and seasons, and inappropriate in others. Where they are natural and necessary, the characteristics of any fire control interventions will be different to those taking place in forests where fire is not naturally part of their ecology. • Pests and diseases also need to be managed appropriately, and this will vary according to management objectives. In conservation areas, for example, it may not always be appropriate to attempt eradication of certain pests and diseases • Where pesticides and other chemicals are used to address pests and diseases, regional and other best management practices must be adhered to. • Control systems and procedures should, define appropriate management practice for the particular forest type and region.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.4.3 The BP has control systems and procedures for verifying that there is adequate protection of the forest from unauthorised activities, such as illegal logging, mining and encroachment (CPETS7c). **Examples of Means of Verification:** • Maps • Records of BP's field inspections • Monitoring records • Interviews with staff • Publicly available information **Guidance:** Where the forest owner or management organisation is not legally able to protect the forest fully,	☒ Yes ☐ No

there must be a system for working with appropriate regulatory bodies to identify, report, control and discourage unauthorised activity within the forest. Where illegal/unauthorised activities are detected, appropriate action should be taken. Control systems and procedures must firstly stipulate the adequate protection measures for the particular forest type and region, and secondly, verify that these are being implemented.	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
***2.5* Criterion: Management of the forest ensures that legal, customary and traditional tenure and use rights of indigenous peoples and local communities related to the forest, are identified, documented and respected (CPET S9).**	
2.5 The BP has control systems and procedures for verifying that legal, customary and traditional tenure and use rights of indigenous peoples and local communities related to the forest, are identified, documented and respected (CPET S9). **Examples of Means of Verification:** ▪ Customary and traditional tenure and use rights are identified and documented. • Interviews with indigenous peoples, local communities and other stakeholders, indicate that their rights are being respected. • Appropriate mechanisms exist to resolve disputes. • Agreements exist regarding these rights. **Guidance:** Indigenous peoples' and local communities' legal rights concerning use and tenure, which are affected by timber harvesting, must be identified, and mechanisms put in place to ensure these rights are respected. In particular, rights should be identified, documented and respected in relation to: ▪ Trade and customs ▪ Legal, customary and traditional tenure and use. The requirement includes ILO convention 169, which relates to the rights of indigenous and tribal peoples. Indigenous peoples and local communities should be allowed to control and protect their rights and resources, unless they have chosen to delegate control with free and informed consent. Indigenous peoples and local communities should be fully compensated for appropriation of traditional community knowledge or intellectual property. Appropriate mechanisms should be in place to resolve disputes over tenure claims and use rights. Substantial disputes involving multiple interests will normally prevent this Indicator from being considered Low Risk.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	

2.5.2 The BP has control systems and procedures for verifying that production of feedstock does not endanger food, water supply or subsistence means of communities, where the use of this specific feedstock or water is essential for the fulfilment of basic needs. **Examples of Means of Verification:** • Interviews with local communities and other stakeholders indicate that subsistence needs are not endangered. • Agreements exist on resource rights, where these impact on the needs of communities. **Guidance:** Any potential impacts on food, water and other basic needs should be identified. **Potential reference sources include:** RSB Food Security Guidelines. RSB-GUI-01-006-01.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.6 Criterion: Appropriate mechanisms are in place for resolving grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions (CPET S10).	
2.6.1 The BP has control systems and procedures for verifying that appropriate mechanisms are in place for resolving grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions. **Examples of Means of Verification:** • Existing legislation • Level of enforcement • Regional Best Management Practices • Supply contracts • Records of BP's field inspections • Monitoring records • Interviews with staff	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
***2.7* Criterion: The basic labour rights of forest workers are safeguarded (CPET S11).**	
2.7.1 The BP has control systems and procedures for verifying that Freedom of Association and the effective recognition of the right to collective bargaining are respected. **Examples of Means of Verification:** • Existing legislation • Level of enforcement ▪ Supply contracts • Records of BP's field inspections	☒ Yes ☐ No

• Operational assessment of measures designed to minimise impacts on the identified values • Monitoring records • Interviews with staff. **Guidance:** The following ILO conventions have not been ratified in all countries. The Indicator must also be met in countries where ILO conventions are not ratified. ILO Declaration on Fundamental Principles and Rights at Work (1998) based on the eight ILO Core Labour Conventions ILO Convention 98 (Right to Collective Bargaining) ILO Convention 87 (Freedom of Association) ILO Convention 135 (Workers Representatives Convention. **Reference source:**http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.7.2 The BP has control systems and procedures for verifying that all forms of compulsory labour have been eliminated. **Examples of Means of Verification:** • Existing legislation • Level of enforcement • Supply contracts • Records of BP's field inspections • Monitoring records • Interviews with staff. **Guidance:** 'Compulsory labour' is defined as "All work or service that a person has not offered to do voluntarily and is made to do under the threat of punishment or retaliation, or is demanded as a means of repayment of debt". The Indicator must be met in countries where ILO conventions have not been ratified. ILO Conventions 29 and 105 (Forced & Bonded Labour) **Reference source:** http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.7.3 The BP has control systems and procedures to verify that child labour has been abolished.	☒ Yes ☐ No

Examples of Means of Verification: • Existing legislation • Level of enforcement • Supply contracts • Records of BP's field inspections • Operational Assessment of measures designed to minimise impacts on the values identified • Monitoring records • Interviews with staff **Guidance:** Child labour is defined as any work performed by a child younger than the age stipulated below, except as provided for by ILO Recommendation 146. Definition of a child: any person less than 15 years of age, unless the minimum age for work or mandatory schooling is stipulated as being higher by local law, in which case the stipulated higher age applies in that locality. The Indicator must be met in countries where ILO conventions are not ratified. ILO Convention 138 & Recommendation 146 (Minimum Age and Recommendation). **Reference source:** http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.7.4 The BP has control systems and procedures for verifying that discrimination in respect of employment and occupation is eliminated. **Examples of Means of Verification:** • Existing legislation • Level of enforcement ▪ Supply contracts • Records of BP's field inspections • Monitoring records • Interviews with staff • Payroll records • Company policies indicating that the requirements are met. **Guidance:** The Indicator must be met in countries where ILO conventions are not ratified ILO Conventions 100 (Equal remuneration for male and female workers for work of equal value) and 111 (Discrimination)	☒ Yes ☐ No

Reference source: http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937	
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.7.5 The BP has control systems and procedures for verifying that pay and employment conditions are fair and meet, or exceed, minimum requirements. **Examples of Means of Verification:** • Existing legislation • Level of enforcement ▪ Supply contracts • Records of BP's field inspections • Monitoring records • Interviews with staff. **Guidance:** Requirements for minimum pay and employment conditions are those that legally apply in the local, regional or national context. Minimum requirements should be based on local best practice (as defined and ratified by relevant employers' associations and trade unions) even if this exceeds legal minimum levels. Further guidance is available in the Social Accountability 8000 standard referenced below. **Reference source:** http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
***2.8* Criterion: Appropriate safeguards are in place to protect the health and safety of forest workers (CPET S12).**	
2.8.1 The BP has control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers (CPET S12) **Examples of Means of Verification:** • Existing legislation • Level of enforcement ▪ Supply contracts • Records of BP's field inspections • Monitoring records • Interviews with staff. **Guidance:** Appropriate safeguards include the requirement to identify risks, to provide appropriate training courses, and to provide appropriate Personal Protective Equipment (PPE).	☒ Yes ☐ No

Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator has been designated "Specified risk" status. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.9 Criterion: Regional carbon stocks are maintained or increased over the medium to long term.	
2.9.1 Biomass is not be sourced from areas that had high carbon stocks in January 2008 and no longer have those high carbon stocks. **Examples of Means of Verification:** ▪ Maps, procedures and records ▪ Regional, publicly available data from a credible third party ▪ The existence of a strong legal framework in the region. **Guidance:** Examples of areas with high carbon stock values: • Wetlands: Land that is covered with or saturated by water, permanently or for a significant part of the year. These should remain as wetlands. • Peatland: This should remain as peatland unless evidence is provided that the production of feedstock does not involve drainage of previously undrained soil.	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.9.2 Analysis demonstrates that feedstock harvesting does not diminish the capability of the forest to act as an effective sink or store of carbon over the long term. **Examples of Means of Verification:** • Results of analysis • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** SBP recognises that at some times in some catchments, due to natural forest cycles that may be wholly unassociated with wood for energy, carbon stocks may decline for a period. These declines will be naturally recovered and carbon stocks will be maintained or increased. Assessment of risks to the carbon stock may include: • Collection of reliable data on current stocks, growth rates, age class distributions, and existing market requirements • Analysis of the data • Examination of various outcomes (changing species or productivity, disease, fire, other markets) • Consideration of risk over various spatial and temporal scales, with a minimum horizon of five to ten years • Awareness of pressures or opportunities from outside the supply area • Recognition that there may be periods of transition requiring management • Regular review.	☒ Yes ☐ No

Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	
2.10 Criterion: Genetically modified trees are not used (until 2015).	
2.10.1 Genetically modified trees are not used. **Examples of Means of Verification:** ▪ Reference sources, interviews and records concerning use of genetically modified trees • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region. **Guidance:** Genetically modified trees are those in which the genetic material has been altered in a way that does not occur naturally by pollination and/or natural recombination, taking into account applicable legislation providing a specific definition of genetically modified organisms. **Potential reference sources include:** http://www.globalforestregistry.org/	☒ Yes ☐ No
Findings: the SBP has endorsed the SBP Regional Risk Assessment (RA) for Latvia on September 28, 2017 and the BP has been using the endorsed regional risk assessment. This indicator is designated Low risk. For details please see the SBP endorsed risk assessment in https://sbp-cert.org/documents/normative-documents/version-1/risk-assessments/latvia/	

4 Appendix B: STANDARD CHECKLIST (Standard #2: Verification of SBP-compliant feedstock)

4.1 Standard Checklist

The following section summarizes the Organization's compliance with SBP requirements. This checklist is directly based on the SBP standard#2: Verification of SBP-compliant feedstock (version 1.0). Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	**Compliance**
Determination of origin	
1.0 The BP shall use in the dryer only material equivalent to SBP compliant or SBP controlled material (certified, controlled or material included in the SBE) (scope)	☐ Yes ☐ No ☒ N/A
Findings: N/A, the BP is not drying the feedstock.	
1.1 The BP shall define the Supply Base (SB) for all feedstock received which is used in the production of SBP compliant biomass. The SB is the area encompassing all places where pre- feedstock was harvested from (i.e. the location of the tree stump). In recognition of the fact that the location of feedstock extraction may change from year to year, the SB should cover prospective future harvesting areas. (5)	☒ Yes ☐ No ☐ N/A
Findings: The BP is sourcing primary feedstock (roundwood and logging residuals from forest and agricultural lands) and FSC certified (FSC Controlled wood) and potentially also PEFC certified and secondary feedstock (chips from primary wood processing residues) from local suppliers from Latvia. Low grade stem wood might be used for biomass production in the future as well. Only primary feedstock originating from Latvia is sourced within the SBE system. Sourcing of secondary feedstock within the SBE is not envisaged and not included in the scope of the SBE evaluation. The BP is considering Latvia and Lithuania as Supply Base (SB) for primary feedstock used for the production of SBP-Compliant Biomass. The defined supply base for primary feedstock thus is the territory of the Republic of Latvia.	
1.2 The BP shall record the place of harvesting of inputs classified as SBP-compliant Primary Feedstock. (6.1)	☒ Yes ☐ No ☐ N/A
Findings: The BP is using information on the place of harvesting in delivery notes and Felling Permits, related to Felling Permits number, recorded in the delivery note for each load of feedstock delivery. In the case of non-forest lands, the cadastral No. and the Permit to harvest trees in non-forest lands from municipality is used as evidence of place of harvesting. Since the BP carries out processing the feedstock at the place of origin (forest, FMU), the BP is checking and verifying this information itself on-site. At the time of onsite audit	

auditors sampled and reviewed feedstock sourcing documents, including Felling Permits and delivery notes. All delivery notes reviewed contained the information about origin (Felling permits number or cadaster No.). Copies of Felling permits were available for all deliveries reviewed.

Suppliers of primary feedstock to BP are providing origin related information to BP prior to delivering the feedstock. BP is checking for origin of sources of primary raw material and keeping records on origin of primary roundwood. The BP is not accepting feedstock without prior consent. This has been verified during the audit, upon field inspection in harbour logyard and feedstock reception observations, as well as interviews of the staff responsible for wood chip production in the forest. In addition to this, origin information is verified as part of the SBE risk mitigation measure to verify the place of harvesting. See description of risk mitigation measures in the Supply Base Report and Section 9 of the report.

Auditor verified this information on the sampling basis by checking the information on the origin of wood from felling permits during the onsite assessment audit.

1.3 The BP shall record the place of harvesting and the identity of the primary wood processor responsible for the supply of inputs classified as SBP-compliant Secondary Feedstock. (6.2)	☒ Yes ☐ No ☐ N/A

Findings: The responsible staff is aware of the requirement and would be able to provide the details on primary processors, including SB information for suppliers of secondary feedstock. Currently there is no secondary feedstock sourced by the BP available. System of the organization foresee that BP will conduct supplier audits to confirm Supply Base of the feedstock. Sample based evaluation will be provided in case Origin related risk is evaluated as high (no information about origin in the delivery documentation)

1.4 The BP shall ensure that the place of harvesting is within the defined SB. (6.3): Note: 'Place of harvesting' in the standard means the place of growth of the feedstock, i.e. the location of the tree stump	☐ Yes ☒ No ☐ N/A

Findings: Place of harvesting for primary feedstock is confirmed based on the information in the delivery notes and additional origin information provided by suppliers. The most of biomass is produced on-site at FMU and the BP verifies this information on-site prior to harvesting works. In the case of delivery to storage places, the BP is using delivery documents and the Felling Permit/ cadaster license to determine the feedstock origin.

The responsible staff is aware of the requirement and would be able to provide the details on primary processors, including SB information for suppliers of secondary feedstock. Currently there is no secondary feedstock sourced by the BP available. The system of the organization foresee that BP will be conduct supplier audits to confirm Supply Base of the feedstock. Sample based evaluation will be provided in case Origin related risk is evaluated as high (no information about origin in the delivery documentation)

1.5 The BP shall keep records of the origin of any feedstock supplied with certification claims from either an SBP-approved Forest Management Scheme or an SBP-approved Controlled Feedstock System. (6.5)	☒ Yes ☐ No ☐ N/A

Findings: Delivery documentation and the Felling Permits are used by the BP to confirm the origin of the primary feedstock, delivery documentation evaluated. Delivery documents are maintained according to accountancy rules specified by national legislation and normative regulations. Requirements for keeping all delivery documents is specified in the SBP general procedure. Findings from the on-site audit show that the BP is keeping records of the origin (at least delivery note and the copy of Felling permit) for each received load of feedstock. Information on the feedstock origin is compiled in the Palma database

Supply Base Report (SBR)	
2.1 The BP shall prepare a Supply Base Report (SBR) which shall be made readily accessible on the BP's website. Commercially sensitive and confidential information may be excluded from the SBR. (7.1)	☒ Yes ☐ No
Findings: The Supply Base Report has been prepared and provided to the certification body at the time of evaluation. The SBR will be available at the SBP Organization's homepage and auditor portal.	
2.2 The SBR shall be completed using the latest version of the SBR template, which is available from the SBP website. (7.3)	☒ Yes ☐ No
Findings: Latest version of the SBR template as from the auditor portal has been used by the BP for compiling the Supply Base Report.	
2.3 The SBR shall be updated at least annually (i.e. every 12 months). (7.5)	☒ Yes ☐ No
Findings: Interview to responsible person shows the BP is aware of the standard requirement. New, updated SBR shall be provided prior to the next surveillance audit. Requirements for SBP are designated in the integrated management system procedure. Version from 17.01.2024 was reviewed during the evaluation.	
2.4 The complete SBR report shall be sent to the SBP secretariat, and SBP shall upload the SBE to the SBP website. (7.2)	☒ Yes ☐ No
Findings: Interview to responsible person shows the BP is aware of the standard requirement. New, updated SBR will be provided prior to the next surveillance audit. Requirements for SBP are designated in the integrated management system procedure. Version from 17.01.2024 was reviewed during the evaluation.	
2.5 The Biomass Producer (BP) shall prepare a Supply Base Report which is publicly available and includes a summary of any Supply Base Evaluation (SBE). (2C, 1)	☒ Yes ☐ No ☐ N/A
Findings: The Supply Base Report is prepared in English. The Supply Base Report will be published in the SBP homepage (auditor portal) and homepage of the Organisation.	
2.6 The SBR shall be made available in English, and at least one official language of the country in which the BP is located. (2C, 2)	☒ Yes ☐ No
Findings: BP uploaded the information from the SBP audit portal. Translation of Supply Base report in Latvian was not available at the time of onsite audit, but the BP has expressed readiness to provide translation upon request according to latest SBP normative interpretation document.	
2.7 Reports and annual updates shall be submitted to the SBP no later than ninety (90) days after the on-site closing meeting at the end of a Certification Body audit. (2C, 3.1)	☒ Yes ☐ No
Findings: The responsible person is aware about the requirement. The BP had published the SBR in the SBP audit portal.	
2.8 The report shall be concise, covering the most important features, and shall be completed using the latest versions of the SBR Template for Biomass Producers downloaded from the SBP website. (2C, 4.1)	☒ Yes ☐ No
Findings: The Supply Base Report has been prepared in the auditor portal. Content-wise the report is considered to be sufficiently concise, however, several elements in the Supply Base description are missing:	

- Information on presence of any CITES or IUCN species; - an overview of the proportions of SBP feedstock product groups (Controlled Feedstock, SBP-compliant Primary Feedstock, SBP-compliant Secondary Feedstock, SBP-compliant Tertiary Feedstock, SBP non-compliant Feedstock) showing the proportions of each which are certified and uncertified. - an indication of the number of suppliers for each SBP feedstock product group. A minor NCR 03/24 raised.	
2.9 The SBR shall be formally updated every year. Each annual update shall provide actual values for the previous 12 months and forecast values for the following 12 months. (2C, 5.1)	☒ Yes ☐ No
Findings: The overall responsible person is familiar with the requirement as can be concluded from the interviews. The BP is possessing the information on 12-month reporting period and it has been covered in the SBR.	
2.10 Updates shall include, as a minimum, a description of any significant changes in the Supply Base, and where appropriate mitigation measures or risk ratings. (2C, 5.2)	☒ Yes ☐ No
Findings: It has been concluded from interviews with responsible person at the organization that there are no any significant changes in the Supply Base or in mitigation measures or risk ratings.	
2.11 The BP shall provide SBP with an update of the SBR no later than ninety (90) days after the last field day of each surveillance evaluation. (2C, 5.3)	☒ Yes ☐ No
Findings: The overall responsible person is familiar with the requirement of the standard as can be concluded from interview to the responsible person at the BP.	
2.12 Updates should be provided in the form of additional pages, either published separately or added to the original SBR. (2C, 6.4)	☒ Yes ☐ No
Findings: The overall responsible person is familiar with this requirement. SBR filled in template available in the SBP audit portal. Review of SBR shows that updates are provided at the end of the report in the form of additional pages, added to the original report (SBR).	
Management system	
3.1 The BP shall implement a management and monitoring system to maintain compliance with the requirements of this and all other relevant SBP Standards, together with a process of review and feedback into planning (15.1)	☒ Yes ☐ No
Findings: The Quality manager of the organization is overall responsible for implementing the SBP system. Management decisions are taken by the CEO and Executive Director. The BP is implementing a management and monitoring system to follow up the compliance with the requirements of SBP standards. The CH is implemented integrated management system certified according to ISO requirements (9001:2015, 14001:2015 and 45001:2018). The review of feedback into planning is ensured through the management review process. The summary of the management review process is documented in the management review minutes. Management review protocol from 11.01.2024 was demonstrated during the evaluation.	
3.2 The BP management system shall be appropriate to the type, range and volume of work performed. (15.2)	☒ Yes ☐ No

Findings: BP's management system in view of auditors can be considered appropriate to the type, range and volume of work performed. Integrated management procedure had been reviewed at the time of the audit and discussed with responsible staff at the time of the audit. The chain of custody operations are covered by FSC chain of custody procedure, including FSC Controlled Wood procedures entailing FSC Controlled Wood CNRA risk mitigation measures. The responsible staff is aware of requirements as can be concluded from interviews and field inspections by observing risk mitigation measures. Auditors conducted interviews with responsible staff members during the audit in order to evaluate if documented procedures are aligned with the actual SBP and SBP/SBE processes in the organization.	
3.3 The BP management system shall document all necessary procedures (15.3)	☒ Yes ☐ No
Findings: The BP had developed written internal procedures covering SBP certification requirements. The procedures are integrated into the Integrated management procedure of the CH. Documented procedures covers key aspects of the SBP certification.	
3.4 The management system shall identify the personnel responsible for implementing systems and procedures. (15.4)	☒ Yes ☐ No
Findings: The staff responsibilities within the SBP system are designated. Interviews conducted with BP staff during the onsite audit show responsible staff is familiar with its responsibilities within SBP system. The following staff members are involved in maintaining of SBP certification requirements: Quality manager (responsible for maintaining the management system, personnel training, complaints handling, trademark use and all SBP reporting), production manager (procurement, production, SBP risk mitigation).	
3.5 Records pertaining to SBP Standards shall be kept for at least five years (15.5)	☒ Yes ☐ No
Findings: The requirement is specified in the SBP procedure clause 8.3. Responsible staff is familiar with the requirement as the general practice in the organization, foresee all documents are stored for at least 5 years.	
3.6 The BP shall implement a management review system, which has the authority to make appropriate improvements to the management system (15.6)	☒ Yes ☐ No
Findings: Management decisions are taken by the CEO and Executive Director. The BP is implementing a management and monitoring system to follow up the compliance with the requirements of SBP standards. The CH is implemented integrated management system certified according to ISO requirements (9001:2015, 14001:2015 and 45001:2018)	
3.7 Relevant personnel shall be informed promptly of any changes to management systems. (15.7)	☒ Yes ☐ No
Findings: The personnel involved in the SBP SBE processes is informed about any relevant management system changes via meetings/ trainings and e-mails. During the audit the responsible staff demonstrated sufficient understanding and knowledge of SBP requirements within their responsibilities. According to general practice in the Organization, training is provided for new staff right after employment and regular training is conducted at least once a year.	

Defining Sub-scopes within a Supply Base Evaluation

☐ Check if section not applicable (SBE not required)

4.1 Sub-scopes within the SB may be defined by BPs to enable the SBE to be implemented more effectively. Sub-scopes may be defined by a variety of parameters such as geographical or ecological attributes of the SB, or operational factors. Where a Supply Base covers more than one country (or regions where different legislative jurisdictions apply) then each must be considered a separate sub-scope. The use of sub-scopes will enable different mitigation measures to be put in place for feedstock with differing characteristics and risk profiles. Examples of a sub-scope include; feedstock supplied by a single supplier; feedstock harvested from a particular habitat type; a geographical area covered by a SBP-approved Forest Management Scheme from which the BP receives feedstock that does not carry a SBP-approved Forest Management Scheme claim (10.1)	☐ Yes ☐ No ☒ N/A
Findings: All primary feedstock is classified under one sub-scope – roundwood and logging residues from the territory of the Republic of Latvia. Although feedstock within the SBE is sourced also from the non-forest land, it is considered as the same sub-scope as the same mitigation measures (2.1.1, 2.1.2 and 2.8.1) apply for the feedstock sourced from the non-forest land. In particular, the BP is evaluating risks specific to non-forest ecosystems (grasslands) depending on the type of material sourced (arboriculture arisings). Risks related to 2.8.1 are mitigated in both cases. No additional risks were identified for feedstock sourced from non-forest lands. For this reason, no sub-scopes have been designated in the SBP SBE system at the organization.	
4.3 The sub-scope shall always be covered by the same legislation as the overall scope, regarding: (10.3): • Land ownership, use and harvesting rights • Biodiversity, water, air and soil protection • Basic labour rights and health and safety of forest workers • Waste handling and disease control • Licensing and replanting/regeneration requirements for tree felling.	☐ Yes ☐ No ☒ N/A
Findings: See findings under previous indicator – the BP is not considering sub-scopes for feedstock sourced from the Supply Base Area - Latvia.	

Competence to undertake Supply Base Evaluations	
☐ Check if section not applicable (SBE not required)	
5.1 The BP shall ensure that the Body undertaking the SBE has the necessary knowledge and experience to evaluate the SBP Feedstock Compliance Standard in the local context of the Supply Base, including: (12.1) • Knowledge of ecological and social values associated with the Supply Base • Knowledge of applicable laws and regulations • Knowledge of business management practices • Knowledge of SBP requirements • Knowledge of operation of suppliers, including management systems and products • Knowledge of local forest resource • Competence in evaluating SBP requirements • Competence in implementing the SBE • Language skills appropriate to all stakeholders • Note-taking and report-writing skills • Interviewing skills • Appropriate management skills.	☒ Yes ☐ No

Findings: The responsible person for the SBP system at the organization is the Quality Manager. Interviews conducted at the time of the audit and as from observations in field audit shows the responsible person holds necessary knowledge and skills to implement the SBP (including SBE) system at the organization.	
5.2 The organization shall determine the competences required for achieving the objectives of the SBE, and how they will be demonstrated or assessed. (12.2)	☒ Yes ☐ No
Findings: The BP has defined qualification requirements for personnel involved in the SBE system The SBE system was developed by the "R GRUPA" Procurement Manager, who had 15 years of experience in the procurement market of the Baltic States, long-term experience in maintaining the FSC system, and expertise in assessing wood origin at forest management, as well as 15 years of knowledge and experience in forestry, wood supplies, procurement, and legislation.	
5.3 The organization shall establish a process for selecting and appointing an evaluation team with the required competences. (12.3)	☒ Yes ☐ No
Findings: The BP has established a process for selecting and appointing a team for SBE evaluation. Qualifications of the responsible staff are set to a level where competence to evaluate each specified risk indicator is required.	
5.4 The justification for selection of personnel shall be recorded and made available to the Certification Body, and a summary presented in the public summary report. (12.4)	☒ Yes ☐ No
Findings: Justification of selection of personnel was made available for CB. Interviewed responsible person could provide a justification for selection of personnel during the onsite audit.	
5.5 The organization undertaking the SBE shall document its processes. (12.5)	☒ Yes ☐ No
Findings: SBP system is a part of the Integrated management system. System is based on FSC CoC/ CW system. Main processes within the SBE system have been outlined in documented procedures of the organization. Documents (documentary procedures, SBE checklists) and records of SBE system have been made available for auditors during the assessment audit. Documented procedures contain principal components of risk mitigation procedures and outlines general requirements for SBE processes.	

Rating of risk

☒ Check if section not applicable (SBE not required or SBP Regional Risk Assessment is approved)

Stakeholder consultation

☐ Check if section not applicable (SBE not required)

7.1 Stakeholder consultation shall be carried out at the initial Supply Base Evaluation and at the five-yearly re-evaluation. (13.1) *Note: N/A for annual audits*	☐ Yes ☒ No ☐ N/A
Findings: BP conducted the stakeholder consultation as per the requirements of SBP standard 2 and instruction note 2B. According to the interview with the responsible person and as can be concluded from stakeholder consultation records, BP had sent out the draft of the SBR and a call for comments to various	

stakeholders on December 1, 2023. 19 stakeholders, mainly from the economic section, were involved in the consultation process. The list of stakeholders are available in Exhibit 6.

No comments from stakeholders were received by the BP.

According to interviews with the responsible person and records, it is concluded the BP has consulted a limited number of stakeholders, mainly representing forestry industry companies. Several principal stakeholders such as the State Forest Service and the Nature Conservation Agency had not been involved in the stakeholder consultation process.

A minor non-conformity raised.The non-conformity graded as minor since the certification body (CB) did not receive comments from stakeholders during the stakeholder consultation process conducted by the CB.

7.2 The BP should take into account any consultations undertaken as a consequence of e.g. forest operations, plant construction or planning processes, and the outcomes of stakeholder consultations associated with existing BP Certified Management Systems. (13.3)	☒ Yes ☐ No ☐ N/A

Findings: Stakeholder consultations were carried out prior to assessment audit. The outcomes of stakeholder consultation process have been summarized in the SBR and were reviewed during the assessment audit. No feedback from the stakeholders had been received during the consultation process. See also non-conformities NCR 01/24 and NCR 02/24.

7.3 Relevant stakeholders shall be informed of the SBE at least one month prior to the end of the evaluation. Stakeholders shall be provided with adequate information as a basis for informed comment, but may not be provided with sensitive or commercially confidential information. (13.4)	☒ Yes ☐ No ☐ N/A

Findings: Stakeholder consultations were carried out prior to the assessment audit. The outcomes of the consultation process have been summarized in the SBR and were reviewed during the audit. See also non-conformities NCR 01/24 and NCR 02/24.

7.4 The Biomass Producer shall proactively and transparently engage affected stakeholders in its Supply Base Evaluation planning and monitoring processes, proportionate to the scale, intensity and risk of management activities. It shall engage interested stakeholders on request. (Instruction Note 2B, 1.1)	☐ Yes ☒ No ☐ N/A

Findings: The organisation conducted the stakeholder consultation as per the requirements of SBP standard 2 and instruction note 2B. According to an interview with the responsible person and as can be concluded from stakeholder consultation records, the BP had sent out the draft of SBR and a call for comments to various stakeholders on December 1, 2023. No objections were received during the stakeholder consultation process regarding the information provided in the report and the risk mitigation measures developed.

The list of stakeholders reached via e-mail and communication results is available in Exhibit 6. The interview with the responsible person regarding the details of consultation process revealed that BP had not proactively contacted and communicated stakeholders regarding the consultation process. It is concluded thus that that the organization had not proactively engaged affected stakeholders in its SBE planning process and auditors are drawing a conclusion that the stakeholder consultation process cannot be considered fully proactive and transparent and appropriate to the scale with regard to engagement with affected stakeholders. Given the importance of engagement with stakeholders in a transparent and proactive way in elaborating the SBE system, auditors decided to raise a minor non-conformance NCR 02/24. The non-conformity graded as minor due to the fact that the certification body did not receive comments from the stakeholders during the stakeholder consultation process organized by the certification body and conducted in parallel to the BP's stakeholder consultation. During the CB's process the stakeholders were informed that the BP is conducting

the stakeholder consultation and inquired to inform the CB about any issues encountered in communication with the BP.	
7.5 Affected stakeholders shall be notified in advance of the SBE, if feedstock harvesting is likely to negatively impact on them. They shall also be provided with opportunities for engagement in order to identify ways to avoid or reduce any negative impacts. (Instruction Note 2B, 1.2)	☒ Yes ☐ No ☐ N/A
Findings: The main purpose of the stakeholder involvement is to engage stakeholders in planning and supervision of risk mitigation measures. The organisation has defined the requirement in documented procedure that relevant parties shall be involved in the consultation process in a transparent way. The interviewed responsible person at the organisation was aware of the requirement to notify relevant stakeholders in case negative impacts would be revealed during the process of feedstock sourcing. The negative impacts shall be reflected in the Supply Base Report. The BP has shared the Supply Base Report with the stakeholders and provided reference to SBP regional risk assessment for Latvia during the stakeholder consultation process prior to certification.	
7.6 Interested stakeholders shall be notified at least one month in advance of the end of the SBE, and shall be provided with opportunities for engagement in management planning and monitoring processes likely to impact on their interests (Instruction Note 2B, 1.3)	☒ Yes ☐ No ☐ N/A
Findings: Stakeholders were notified and engaged about one month in advance of the end of the SBE. The BP has been communicating with stakeholders. See also findings in 7.1 and non-conformity NCR 01/24.	
7.7 The BP shall keep the following records: (Instruction Note 2B, 3.1) a) Lists of individuals/organisations invited to comment b) Copies of any correspondence and comments received.	☒ Yes ☐ No ☐ N/A
Findings: The BP is keeping records required by the standard (indicator) and confirmed the availability of those records for CB review. Copy of correspondence exists, including notification letter to stakeholders, stakeholder comments, letter register, stakeholder notification/consultation register. The BP had not received comments from stakeholders, so no copies of correspondence and comments received. See the records of stakeholder consultation process in Exhibit 6.	

Requirements for Supplier Verification Programmes

☒ Check if section not applicable (SBE not required, SBP endorsed risk assessment available)

Mitigation measures

☐ Check if section not applicable (SBE not required)

9.1 Where an Indicator is rated as Unspecified Risk, mitigation measures shall be taken to reduce the risk level to Low Risk (16.1)	☒ Yes ☐ No ☐ N/A
Findings: There are several indicators identified by the BP as “Specified risk”: Mapping and protection of High Conservation Value Forests - FSC High Conservation Value Forest categories 1, 3 and 6 (Indicator 2.1.1 and	

2.1.2); and Health and safety (indicator 2.8.1).

Risk mitigation measures for indicators 2.1.1 (The BP has control systems and procedures for verifying that forests and other areas with high conservation values are identified and mapped) and 2.1.2 (The BP has control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities).

HCV category 1 risks

HCV category 1 risks for feedstock harvested by organization are mitigated through training of BP staff for recognizing the important bird areas, locations of RTE (Bird's Directive) bird species nesting sites in particular, and evaluating the plot for presence of large bird nests prior to harvesting. All sites prior to harvesting are inspected and evaluated for the presence of large nests and other biologically valuable structures. The feedstock from the plot may not be sourced as "low risk" if the presence of RTE (Bird's directive) bird species is confirmed. In case the non-RTE species are identified, the bird nest shall be preserved in the forest plot within the group of biodiversity trees and harvesting is permitted as per requirements of national legislation.

As to feedstock sourced at harbours or sourced from logyards at the forest, suppliers of primary feedstock to BP are providing origin related information to BP. The BP is evaluating the HCV category 1 risks upon reception of the feedstock.

Review of risk mitigation system shows that the BP is following FSC Controlled Wood risk mitigation guidelines, which recommends carry field verifications for roundwood that is exceeding 80cm in diameter. Upon spatial analysis of feedstock origin data, auditors did not identify sites with RTE bird species nesting places to include in field inspections.

As a result, from review of feedstock origin data and onsite observations audit team is concluding that the BP is implementing adequate control measures to mitigate the Specified risk identified by the SBP risk assessment 2.1.1 and 2.1.2 regarding the HCV category 1, since the auditor team does not possess information on the opposite.

For HCV category 3,

The BP is using the database "Ozols" as the primary mean for HCV category 3 risk mitigation.

The BP is mitigating HCV category 3 (forest habitat) risks for timber sourced at harbour logyards using the information in the Nature Conservation Board database "Ozols", which contains information on the forest habitat inventory results (expert confirmed forest habitats) in private and other forests in Latvia. The BP has registered expert access to the database and thus can access expert information on officially registered High Conservation Values in area of timber sourcing – forest plot. All FMUs/compartments from where the timber and logging residues are sourced from are checked for presence of HCVs – EU forest habitats/Woodland key habitats in the database "Ozols". This includes both FMUs/compartments the organisation is sourcing standing timber and conducting harvesting and supplies of timber to Salacgrīva harbour and procurement from logyards at forest.

During the audit auditors focused on verification of risk mitigation measures implemented via database "Ozols". This involves field verification of status of stands in compartments, where the HCVs have been identified according to database "Ozols". A sample-based desk analysis of BPs feedstock origin data did not reveal FMUs with registered HCVs – EU forest habitats and/or Latvian forest habitats. As a result, no FMUs have been selected for field evaluations. From the desk analysis auditors are drawing the conclusion that risk mitigation measures are being implemented correctly, i.e. the BP had not sourced feedstock from the HCV areas.

HCV category 6 risks are mitigated through the contracts with the suppliers which specifies that the noble trees with diameter over 70 cm shall not be accepted due to technological limitations of chipping process. The BP has implemented procurement policy that noble tree species will not be sourced and in case it will be the diameter can´t exceed 70 cm. The interview with the person responsible for receiving of

the material as well as field inspections showed they are aware of this requirement.

As to standing timber, the forest foremen are generally responsible for the risk mitigation. The task of the forest technologist/foremen is to make sure that objects and sites with cultural heritage sites are identified and preserved during the harvesting process as much as possible. The BP has committed to communicate and cooperates with nature protection representatives, local governments in order to obtain and carry out information circulation on the identification of possible locations of cultural and historical objects and potential threats in the relevant biomass extraction region.

Review of risk mitigation system shows that the BP is aware of the requirement to inquiry supplier for additional information or carry field verifications for roundwood of noble species that is exceeding 70cm in diameter. No large diameter noble roundwood trunks were observed in logyard by visual inspection during the field audit to Riga port logyard.

Auditors carried out an assessment of the effectiveness of the BP's system by reviewing the feedstock origin data. Also, the approach of risk mitigation measure carried out by the BP in logyard was evaluated. No evidence of sourcing feedstock from HCV category 6 areas had been observed during the audit in field inspections by auditors evaluating the BP's approach in conducting the risk mitigation measures.

Risks related to non-forest ecosystems (grassland habitats, biologically valuable grasslands)

The BP is sourcing primary feedstock (chips) from non-forest lands. The BP uses the same approach in sourcing biomass from non-forest lands as from forest-land. BP's Supply Base Report and documented procedures cover risk mitigation measures related to non-forest ecosystems.

According to SBP SBE procedure, the feedstock sourced from non-forest land is checked against risk indicators in the pre-harvesting and post-harvesting phases. Cadaster numbers of properties where the non-forest land feedstock is sourced are being checked in data bases for presence of any of the risk groups, also, whether or not wood acquisition from protected areas is planned, such as meadow areas of conservation (biologically valuable grasslands). The BP is checking the available database such as Nature Conservation Agency database "Ozols" for presence of non-forest habitats (biologically valuable grasslands, for example).

If during the inspection and evaluation of non-forest land areas there are doubts regarding the presence of possible valuable non-forest habitat, the BP shall contact (grassland) experts in order to acquire additional data on the found indicators or ensure access of experts to the site.

As a general risk mitigation mean, before harvesting in the non-forest land territories the BP shall evaluate the conditions of the harvesting, evaluate applicable harvesting techniques to reduce the pressure of the machinery on the ground, to prevent soil damage through penetrations of enlarged grooves, plan the arboricultural arisings forwarding route layout and the location of pile, chipping site accordingly.

Analysis of BP feedstock origin data shows that BP had sourced feedstock from non-forest land. A sample-based analysis of feedstock sourcing areas did not reveal occurrence of non-forest habitats in the reviewed pool of properties. Accordingly, no properties were selected for field inspections.

Risk mitigation measures for indicators 2.8.1 (The BP has control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers).

The organization is implementing risk mitigation measure for health and safety issues in manual harvesting works, where the specified risk is identified. The risks are mitigated though supplier audits which are taking place on regular basis and the results are evaluated and communicated. If the supplier does not pass the audit, i.e. a substantial non-conformance (e.g., entailing risks to worker health) to one or few checklist indicators is identified, supply of "low risk" status feedstock is suspended until the supplier implements corrective actions. In that case the feedstock can be sourced again only after the corrective

actions have been taken and second verification audit passed.

The BP uses checklist to check suppliers for compliance to requirements of national H&S requirements in forestry works. The following issues are covered by the checklist: presence of individual protective gear (safety helmet, ear muffs or ear plugs, eye and face protection means (goggles or visors), leg protection – steel capped safety boots with non-slip threads or metal spikes, safety gloves or mittens etc.), its condition, presence of first aid kit, technological map/maps, safety features for hand equipment used (for example: operational chain brake, safety throttle, kickback reducing system, centrifugal clutch, anti-vibration system, presence of chain receiver for chain saws, presence of cutting blade protector for brush cutter etc.). It is checked also whether the place for rest (eating, shelter, rest etc.) exists in the plot, is there an availability of drinking water, communication means to contact emergency services and work supervisors. Other criteria of the checklist include: conformance of harvesting work plan (technological map) to actual situation in the plot is checked, including technological tracks and log forwarding routes. Safety distance between the workers felling the trees, observation of safe machinery boom/arm length/radius. Forest felling in unfavourable weather conditions and following maximum working hours and resting periods. The compliance is for each checklist criteria is evaluated in binary scale ("Yes" or "No"). Additional information on compliance is provided in comments for each criterion.

Auditors evaluated the effectiveness of the BP's risk mitigation system by reviewing the records of contractor/supplier audits and interviewing the responsible personnel, involved in auditing the suppliers and implementing risk mitigation measures in relation to health and safety issues. It is concluded that the BP personnel is evaluating the compliance with Health and Safety requirements correctly. Auditors did not observe deficiencies in the work of BP in relation to implementing Health and Safety risk mitigation measures.

9.2 Mitigation measures shall be justified and recorded (16.2)	☒ Yes ☐ No ☐ N/A

Findings:

The BP is keeping records of mitigation measures at the level of each load in organisation's ERP ("Palma") where the information on each received feedstock load is registered. The BP is registering the printout of database "Ozols", as well as registering the data. BP had conducted primary feedstock audits at FMU level in regarding mitigation of risks related to HCV (indicators 2.1.1 and 2.1.2) prior to commencing the logging works. Forest habitat expert field inspection records are available at the organization. See also DDS records in Exhibit 9.

As to risk mitigation records for SBP indicator 2.8.1, according to documented procedures the BP shall keep supplier audit reports/filled in checklists for both the health and safety (H&S) and HCV evaluations as well as initial supplier evaluation and timber origin evaluations (filled in checklists). Existing records on supplier audits on H&S measures were available for review. In relation to SBP standard indicator 2.8.1, the BP had conducted primary feedstock supplier audits to check for conformance with Health and Safety requirements as part of FSC Controlled Wood supplier verification process.

The mitigation measures are described and justified in the documented procedures and the Supply Base Report. See also findings under 9.1.

9.3 The BP shall implement a plan to monitor the effectiveness of the mitigation measures, at least annually. (16.3)	☒ Yes ☐ No ☐ N/A

Findings: Documented procedure "3161 Riska vadības process" outlines principal requirements regarding monitoring and evaluation of effectiveness of mitigation measures. According to the documented procedures and as from interviews to responsible staff, the BP shall summarize the results of supplier monitoring/surveillance audits and presenting to management once in year for management review and evaluation of the effectiveness of the risk mitigation measures. Based on information on evaluation of risk

mitigation measures, the management of the organization then takes a decision whether any actions need to be taken to improve the SBP SBE system and implement changes in risk mitigation measures.	
9.4 Where mitigation measures have not been effective in managing risk, and an Indicator cannot be rated as Low Risk, further measures shall be implemented in order for the feedstock to be compliant with the SBP Feedstock Compliance Standard (Standard #1). If risk cannot be brought to 'Low' then the source shall be avoided and feedstock physically excluded from SBP-certified biomass. (16.4)	☒ Yes ☐ No ☐ N/A
Findings: BP is following this requirement. As from BP's risk mitigation records and interviews to responsible person the BP shall evaluate the SBP risks before procurement of feedstock. The BP shall either carry out risk mitigation measures or avoid the risks while sourcing of feedstock from the FMUs that are considered "specified risk" area with regard to HCV category 1,3, and 6 risks. See also findings under 9.1	

Supply Base Evaluation Interval ☐ Check if section not applicable (SBE not required)	
10.1 The SBE shall be undertaken at least every five years and the SBR reviewed for accuracy and completeness prior to each annual audit. (17.1)	☒ Yes ☐ No ☐ N/A
Findings: The BP is aware of this requirement as can be concluded from documented procedures and interview to responsible person.	
10.2 The SBE shall be modified in accordance with changes in the Supply Base. (17.2)	☒ Yes ☐ No ☐ N/A
Findings: The BP is aware of this requirement as can be concluded from documented procedures and interview to responsible person.	
10.3 Any significant changes likely to affect the SBE will result in an immediate review, and, if required, revision of the SBE by the BP, to ensure that the SBE risk rating remains accurate. (17.3)	☒ Yes ☐ No ☐ N/A
Findings: The BP is aware of this requirement as can be concluded from documented procedures and interview to responsible person.	

Reporting on the Supply Base Evaluation ☐ Check if section not applicable (SBE not required)	
11.1 Where the BP has undertaken a Supply Base Evaluation this shall be reported in the Supply Base Report.(18.1)	☒ Yes ☐ No
Findings: The BP Supply Base Report contains the description of the Supply Base Evaluation process, results of the RA and justifications (section 4).	
11.2 The findings of the SBE, results of the RA and SVP and justifications, shall be recorded in a SBR. (18.2)	☒ Yes ☐ No

Findings: BP's Supply base Report contains findings, results of the RA and justifications.	
11.3 The SBR shall present findings, Means of Verification and Evidence Reviewed for each Indicator. The risk rating for each Indicator shall be stated. (18.3)	☒ Yes ☐ No
Findings: Findings (reasoning for 'low risk', 'specified risk' or 'unspecified risk' risk level), means of verification and evidence reviewed for each indicator is provided in the risk assessment. Risk rating is provided for each indicator. A wrap-up sum of the final risk designation with some description is provided in the SBR for 'specified' risk indicators. (See the SBR in Exhibit 2).	
11.4 Any mitigation measures, together with the results of their monitoring, shall be recorded in the SBR. Results from monitoring and any subsequent changes to mitigation measures shall be updated at least once per year in an annual update of the SBR. (18.4)	☒ Yes ☐ No
Findings: Requirement to compile monitoring results are included in the documented procedures of the BP. Section 7.1 of Supply Base Report contains a brief description of the mitigation measures.	

Credibility of the Supply Base Report	
12.1 The BPs shall implement measures to support the credibility of the SBR, appropriate to the context of the supply base, SBE and the BP. (19.1)	☒ Yes ☐ No
Findings: The peer review for the SBR was done prior to the main assessment. The report was reviewed by forestry experts from organization's partners - Birznieki Industrial Solutions. According to the information from responsible person the experts has confirmed the approach used by the organization to identify HCVs is valid and appropriate.	
12.2 The SBR shall be signed off by senior management in all cases. (19.2)	☒ Yes ☐ No
Findings: The BP provided the Supply Base Report in English. The requirement is designated into the SBP procedure of the Organisation. The SBR is submitted through the auditor portal.	
12.3 The following list suggests additional options to support a robust and credible SBE process. It is neither exhaustive nor normative: (19.3) • Prior to finalisation, draft results of the SBE should be peer reviewed by an independent and competent party • Prior to finalisation, draft results of the SBE should be made available for public consultation.	☒ Yes ☐ No ☐ N/A
Findings: The peer review for the SBR was done prior to the main assessment. The report was reviewed by forestry experts from organization's partners - Birznieki Industrial Solutions. According to the information from responsible person the experts has confirmed the approach used by the organization to identify HCVs is valid and appropriate. The peer reviewer accepted the system and approach of the SBP system SBE. No significant changes made during process of public consultations and peer review.	
Comments or complaints	
13.1 The BP shall ensure that all comments or complaints regarding any aspect of the SBR, SBE and SBP certification are documented and promptly investigated, with remedial action being taken where appropriate. (20.1)	☒ Yes ☐ No

Findings: The organisation has developed documented Comment and Complain procedure p.3.1.6.4 compliant with SBP requirements. No SBP related comments/ complains are received so far.	
13.2 The BP will inform SBP of any substantiated complaints within 30 days of the completion of the BP's analysis of the complaint. (20.2)	☒ Yes ☐ No
Findings: Responsible staff confirmed understanding of the requirement, as can be concluded from interviews to the responsible staff. Quality manager is responsible for the implementation of the procedure.	

5 Appendix C: STANDARD checklist (Standard #4: Chain of Custody)

5.1 Evaluation of Critical Control Points and of the CoC system

Which CoC system is used		☒ **FSC**	☐ PEFC
	Critical Control Points	Description of CCP management	
Purchasing/ Sourcing	How is the supplier certificate (FSC, PEFC, SFI) verified?	Certificates of all existing FSC material suppliers are verified. Supplier information is available in MS Excel recordkeeping file: ”Supplier list”. Majority is FSC CW verified according to FSC CW system.	
	How and where is the certified material at the entrance to the organization evaluated and recorded?	Receptionists, the BP staff in harbour are classifying all incoming material in designated categories on reception. .	
	How is the volume or weight measured on the input?	Volume of received feedstock is measured for each truck load separately. Measurements are done based on the geometrical method. The feedstock is accounted in volume units (bulk m3).	
	Is there any double check of invoices for certified material – where/ by who is this done?	Invoices are verified by wood receptionist.	
	What is the procedure if certified material does not contain claim or code on the purchasing documents?	According to information from the responsible person, feedstock lacking purchasing documents is not accepted.	
	Is the responsible person for receiving of material aware about their requirements?	During the discussion with involved staff: receptionist, procurement manager, port manager it was confirmed that the responsible staff is aware of the requirements.	
Receiving/ Storage	In case the feedstock is delivered from sawmill or similar production located in the proximity of the BP	There are no suppliers like sawmill or similar production located in the proximity of the BP.	

	- Is there sales document from the supplier with certified claim on it? - How was defined the volume of material delivered (calculated by supplier cated on conversion factor, number of shavels, weighted etc)	
	Does such database contain exact claim (E.g. can be recorded some percentage)?	Palma database contains information on the certification status.
	What kind of claims are received?	During the audit period the BP had sourced feedstock with FSC 100%, FSC Mix Credit and FSC Controlled Wood claims. The BP may source also PEFC certified (PEFC %) feedstock.
	Is the origin of the material accepted as FSC CW or PEFC CS known? What is the evidence for primary and secondary feedstock?	Other materials, except the one mentioned above might be segregated. Besides the fact origin information is obtained for CW feedstock also from cutting license/ cadastral number, delivery notes.
System for Controlling FSC Claims	1) How credit account is updated? 2) Is the 12 month (or 24 months in case of FSC) requirement in case of credit system applied? 3) How partial claim is managed by the responsible person? 4) Is the production completely cleaned out before starting the certified production in case of transfer system? 5) Describe the transfer system in detail.	1) credit system is updated once a month, at the beginning of the month, upon completing the previous month accounting data. Responsible person for data entering and maintaining the credit system is the accountant; 2) the BP is applying 24 month credit accumulation period as per FSC-STD-40-004 V3-1; 3) The BP does not source material with partial claims. No evidence of material being received with partial claims was noted by reviewing the incoming feedstock purchasing and delivery documents; 4) Not applicable. The BP does not process the timber. BP might be chipping of low quality roundwood at the harbour; 5) BP is applying transfer system for sales of chips and timber in the local market. Storage is done on other locations.
Converstion factors	What is the value of the conversion factor?	Applicable to conversion factor, the BP for SBP input is planning to use conversion factor for roundwood chipping in harbour with following accounting in the credit system. Conversion factor from roundwood (solid m3) to chips (bulk m3) is 2.6 (y.2023). The conversion is based on recordkeeping information.

	Provide details how the conversion factor was calculated? Including methodology, variables and claim period.	Calculation methodology is described in the FSC procedure of the Organisation. Calculations are done once per year. Secondary feedstock is bought from the external suppliers. Conversion factor that is used in SAR to convert volume to mass units (bulk m3/1t of biomass) for all types of chips is 3.33m3(bulk)/t The conversion factor is obtained from the vessel cargo documents (Draft Survey), i.e. volume loaded on the vessel and the weight of loaded chips surveyed. Information is verified by checking accounting records and summaries based on vessel Draft Survey documents. No other processing is taking place after receiving and measuring the feedstock volume.
	Which are the steps where the conversion of material is taking place? (e.g. debarking, drying outside, drying in the production, manipulation, transport, sorting, scrap – production waste, rejection of materal etc.)	Chipping of low grade (fuelwood) roundwood might be done at the harbour, Production of the wood chips by chipping of the branches in the forest. Loaded volume of chips loaded in the truck is accounted
	What are the input material types and is the conversion factor calculated for each input type or is there one conversion factor used for different inputs?	Chipping of low grade (fuelwood) roundwood might be done at the harbour. Conversion factor from roundwood (solid m3) to chips (bulk m3) is 2.6 (y.2023). Conversion factor that is used in SAR to convert volume to mass units (bulk m3/1t of biomass) for all types of chips is 3.33m3(bulk)/t The conversion factor is obtained from the vessel cargo documents (Draft Survey), i.e. volume loaded on the vessel and the weight of loaded chips surveyed. Information is verified by checking accounting records and summaries based on vessel Draft Survey documents. No other processing is taking place after receiving and measuring the feedstock volume.
	Is the conversion factor realistic and in line with the production records? How often is the conversion factor updated?	Yes the conversion factors is realistic, since it is based on empirical data (actual measurement data from Draftsurvey documents). Both conversion factor from roundwood to chips will obtained from actual processing data, averaged per one year. As to volume – mass conversions (bulk m3 -> mass (t)) the conversion factor is estimated from the vessel survey data. The conversion factor shall be updated once per

		year according to actual production and delivery data.
	In case of transfer system (physical separation) provide detail description of the separation process, including critical control point where the material could be mixed and how this is controlled.	In case of non-certified or feedstock, the BP shall segregate and store it separately and sell without certification claims.
	Does the documented procedures clearly describe the steps where the conversion is taking place? Are these procedures covering all types of feedstock (different CF for roundwood and chips or shavings)	Yes The BP is registering and accounting, i.e. conversion factor from roundwood (solid m3) to chips (bulk m3) as well as subsequent volume (bulk m3) -> mass (t) conversion factor. Conversion factor that is used in SAR to convert volume to mass units (bulk m3/1t of biomass) for all types of chips is 3.33m3(bulk)/t The conversion factor is obtained from the vessel cargo documents (Draft Survey), i.e. volume loaded on the vessel and the weight of loaded chips surveyed. Information is verified by checking accounting records and summaries based on vessel Draft Survey documents. No other processing is taking place after receiving and measuring the feedstock volume.
Sales/ Shipping	In case percentage system is used are the sales of SBP-compliant material always equal to SBP 100%?	N/A, the BP is not using percentage system
	Is the SBP credit deducted also from FSC credit account in regards to avoid double accounting of credits?	The requirement is part of the SBP system and is implemented. This has been verified at the time of audit. The BP is accounting SBP credits in a separate, dedicated SBP credit system, where both FSC and PEFC as well as SBE low risk feedstock credits are accounted and corresponding SBP credits deducted upon sales of SBP biomass.
	Are the sales invoices and other documents recorded?	Yes, there is a special register for sales invoices.
	Does the person responsible for sales understand the requirements on sales documents?	Yes, sales documents are in compliance with information provided into the procedure of the organisation.

Volume Control	Is the mass balance (Annual volume reporting summary) taken from any kind of database? What is the process?	Mass balance data are compiled and summarized
	Is the volume tracking system fully automatized for generating reports?	Volume tracking system Palma and MS Excel spreadsheet format based which is compiled from the Accountancy data and Warehouse data.
	Are the inputs shared for different product groups	Yes, the roundwood as input may be shared between both product groups – roundwood and chips.

5.2 Storage of material

Provide information about number of storage areas where biomass is stored and their qualification.

A logistics site is characterized by being a temporary storage as a part of a logistics process, e.g., pellets arrive on wagons or trucks, are put in a temporary heap in the port, before being loaded onto the boat. The storage is provided by the transporter or the harbor on an ad hoc basis. Stocks in this type of facilities are often “floating stocks” in ERP systems.

A storage site is a rented facility (warehouse), where stocks are kept under legal ownership on a more or less permanent basis, in order to be able to fill orders. Typically, these sites will also have a storage location in an ERP system.

Logistics site	No. =
Storage site	No. =3

Please describe the storage process (if not provided already in the public part of the report):

Rīgas ostas. Ventspils, Liepāja
In case of storage sites in the scope, what is the sampling applied?
Ports had been visited during the last FSC COC evaluation. Riga port terminal (RCT) visit was conducted during the SBP evaluation.

5.3 Standard Checklist

The following section summarizes the Organization’s compliance with SBP Chain of Custody requirements as per Standard ǂ4 Chain of Custody (Version 1.0). Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

the end of each standard indicator in parenthesis.

Standard Requirement	
SBP Chain of Custody Principles	
Organization	
1.1 The legal owner shall be certified against an SBP Approved CoC system and hold a valid certificate (5.1.1)	☒ Yes ☐ No
Findings: The BP is holding FSC chain of custody certificate NC-COC- 013346, FSC-CW- 013346	
1.2 The legal owner shall implement all aspects of the the SBP approved CoC system requirements for the SBP feedstock or biomass. Where there is a conflict between the requirements in the SBP-approved CoC system requirements and those specified in the SBP standards, the SBP standards shall have precedence. (5.1.2) *Note: SBP feedstock or biomass will not necessarily enter into the scope of the SBP Approved CoC system certification, but the SBP Approved CoC system CoC processes and requirements shall extend to the SBP feedstock or biomass.*	☒ Yes ☐ No
Findings: No conflicts were identified during the evaluation. For details see the CoC description in the public section of the report.	
Inputs	
For the BP: feedstock inputs	
2.1 Only the following feedstock inputs shall be considered to be SBP-compliant Feedstock (5.2.2) • Feedstock received with an SBP-approved Forest Management Scheme Claim or SBP-approved recycled claim. • Feedstock sourced from within the BP's defined Supply Base and for which a valid Supply Base Evaluation has determined that all the indicators in the SBP Feedstock Compliant Standard are low risk. • Feedstock sourced within the scope of the BP's own SBP-approved Chain of Custody (CoC) System certification, for example, non-certified reclaimed feedstock sourced in compliance with FSC-STD-40-007: FSC Standard for Sourcing Reclaimed Material for Use in FSC. Note: Feedstock received in compliance with SFI Fiber Sourcing requirements is not considered to meet SBP-certified feedstock or Controlled Feedstock requirements. Note: Section 2.7 below specifies requirements relating to partial claims. • Post-consumer tertiary feedstock sourced following the requirements of Instruction Note 4A, SBP tertiary feedstock requirements.	☒ Yes ☐ No ☐ N/A
Findings: FSC 100%, FSC Mix Credit and 100% PEFC Certified biomass as well as Low risk feedstock that is sourced within the organization's SBE system is considered SBP compliant material. During the audit period the BP had sourced only FSC certified feedstock and feedstock verified according to the FSC CW evaluation system. In addition, the BP has been sourcing non-certified feedstock within the Supply Base Evaluation process, where the appropriate risk mitigation measures had been conducted.	
2.2 Only the following feedstock inputs shall be considered to be Controlled Feedstock. (5.2.3)	☒ Yes ☐ No ☐ N/A

• Feedstock received with an SBP-Controlled Feedstock System Claim • Feedstock sourced within the scope of the BP's own SBP-Controlled Feedstock System certification, for example, non-certified feedstock sourced in compliance with the FSC Standard for Company Evaluation of FSC Controlled Wood, FSC-STD-40-005.	
Findings: The BP is aware of standard requirement. According to interview and documents the BP shall source only SBP compliant feedstock. Sourcing of feedstock with FSC Controlled Wood or PEFC Controlled Sources claims are envisaged in the CoC system and is considered SBP-Controlled feedstock.	
2.3 For all feedstock inputs the BP will keep input records. In addition to meeting the requirements specified in the SBP-approved CoC system being implemented, the input records will contain at least: (5.2.5) a) Invoice reference(s) or other transaction number b) A description of the physical properties of the feedstock, c) The volume of physical input d) The supplier e) Transaction date f) The certificate numbers of any certified suppliers	☒ Yes ☐ No
Findings: Feedstock acceptance and recording of feedstock is carried out at harbour terminals. The BP uses database for data entering and accounting of received material by type and certification status. The record includes description and volume of the feedstock, as well as name of supplier, certification status (the claim is specified in delivery documents), records about the origin confirmation document (the Felling Permit, cadastre number). Invoices are stored for at least 5 years as per organization's internal procedures (FSC chain of custody procedures).	
2.4 When feedstock or biomass is received with an SBP-approved Chain of Custody (CoC) Systems partial claim (for example a % claim) the BP shall calculate the proportion of the feedstock or biomass that is SBP-compliant feedstock and the corresponding proportion that is Controlled feedstock in-line with the SBP-approved CoC system being implemented by the BP to determine output claims. (5.2.4)	☐ Yes ☐ No ☒ N/A
Findings: Not applicable, the BP is not sourcing feedstock with partial claims	

For legal owners downstream of the BP: Biomass inputs

☒ N/A for audits in BPs

Chain of custody control system	
3.1 All requirements of the relevant chain of custody control system specified in the SBP-approved CoC system shall be implemented to calculate outputs. (5.3.1)	☒ Yes ☐ No
Findings: The BP is operating both FSC credit and transfer system in its FSC certification scope. For FSC volume output calculation and for certified material accounting in harbour storage a FSC credit system is used.	
3.2 The BP shall calculate the proportions of biomass outputs with specific sustainability characteristics and batch specific data required in SBP Standard 5: Collection and	☒ Yes ☐ No

Communication of Data by applying the relevant chain of custody control system specified in the SBP-approved CoC system. (5.3.2)	
Findings: The responsible person is aware about this requirement. The BP is implementing both FSC transfer and credit system to allocate biomass output volumes. The scope of BP's SBP certificate does not include Dynamic Batch Sustainability data, so the BP is not accounting biomass outputs with specific sustainability characteristics such as SDE+, for example.	
3.3 All calculations, including data of inputs and outputs, must be site specific and shall not be combined between different sites. A 'site' is defined as 'one geographical location with precise boundaries within which products can be mixed'. A site is not a collection of facilities that are located in different geographical locations, even if that is in the same region. A site can include multiple silos or tanks in the same physical location. (5.3.3)	☒ Yes ☐ No ☐ N/A
Findings: The BP operates in Riga, Liepāja, Ventspils ports and Madona storage site. Single credit account is maintained.	

Additional requirements – Outputs and claims	
4.1 Biomass supplied with an SBP claim shall, in addition to meeting the requirements specified in the SBP-approved CoC system being implemented, be supplied with the following information: (5.4.1) a) The name and address of the buyer; b) The date on which the invoice was issued; c) A description of the product – this must correspond to the description of the product given in the input and output records d) The quantity of the products sold with specific batch data	☒ Yes ☐ No
Findings: Interview to responsible personnel at the organization shows, staff is familiar with standard requirements. No inconsistencies with standard requirements were identified.	
4.2 A legal owner shall record the certificate numbers of the customer to which it supplies biomass. (5.4.2)	☒ Yes ☐ No ☐ N/A
Findings: The responsible person at BP is aware about the requirement and understands the requirement to maintain the list of customers. Information is available in the DTS.	
4.3 No SBP on-product claim shall be used. (5.5.1)	☒ Yes ☐ No
Findings: The responsible person is familiar with the requirement. The organization do not plan to use on-product labelling since BP is selling wood chips in bulk.	
4.4 There are two SBP claims: (5.5.2) • 'SBP-compliant biomass'. • 'SBP-controlled biomass'.	☒ Yes ☐ No
Findings: The responsible person at the organization is aware of this requirement. SBP-compliant biomass and SBP -controlled biomass claim is included in the product group of the BP.	

4.5 All sales and delivery documentation shall clearly differentiate biomass supplied with an SBP-claim from other biomass in the sale or delivery. (5.5.3)	☒ Yes ☐ No ☐ N/A
Findings: All SBP sales are registered in DTS system. It is also possible to identify SBP sales in the invoices based on SBP claim and SDI No.	
4.5 'SBP-compliant biomass' is biomass which is produced in compliance with all relevant SBP standards using the rules of an SBP-approved Chain of Custody (CoC) System and is derived from SBP-compliant primary feedstock. It may physically contain SBP-compliant feedstock, Controlled Feedstock or EUTR-compliant biomass. (5.5.4)	☒ Yes ☐ No ☐ N/A
Findings: Only FSC (FSC 100% and FSC Mix) and PEFC (100% PEFC certified) certified and low risk feedstock sourced within the SBP SBE system, is supposed to be used for SBP-compliant biomass production. Since the BP may be sourcing SBP-Controlled feedstock and biomass, it may be mixed with the SBP-Compliant biomass in the logyard. In fact, the BP had been sourcing only FSC certified feedstock, feedstock with FSC Controlled Wood claim, and "low risk" feedstock within the Supply Base Evaluation process.	
4.6 'SBP-compliant biomass' is biomass which is produced in compliance with all relevant SBP standards using the rules of an SBP-approved Chain of Custody (CoC) System and is derived from SBP-compliant primary feedstock. It may physically contain SBP-compliant feedstock, Controlled Feedstock or EUTR-compliant biomass. (5.5.4)	☒ Yes ☐ No ☐ N/A
Findings: only FSC (FSC 100% and FSC Mix) and PEFC (100% PEFC certified) certified and low risk feedstock sourced within the SBP SBE system, is supposed to be used for SBP-compliant biomass production. Since the BP may be sourcing SBP-Controlled feedstock and biomass, it may be mixed with the SBP-Compliant biomass in logyard. At the harbour. There is no mixing taking place in the upper supply chains. Feedstock with FSC Controlled Wood status is additionally controlled in order to achieve compliance to SBP-Compliant biomass.	
4.7 'SBP-controlled biomass' is biomass which is produced in compliance with all relevant SBP standards using the rules of an SBP-approved Chain of Custody (CoC) Systems and is derived from Controlled feedstock. It may physically contain SBP-compliant feedstock, Controlled Feedstock or EUTR-compliant biomass. (5.5.5)	☒ Yes ☐ No ☐ N/A
Findings: According to the CoC system in place, the BP may source SBP-Controlled compliant feedstock and biomass and SBP–compliant biomass may physically contain SBP-controlled feedstock. No mixing with EUTR-compliant biomass is taking place.	
4.8 A single legal owner may supply SBP-compliant Biomass, SBP-controlled biomass, and Other Biomass. Other Biomass shall be physically separated and shall not be mixed in any Chain of Custody system. (5.5.6)	☒ Yes ☐ No
Findings: The organization producing primarily SBP-Compliant biomass, and may also source SBP-Controlled biomass, so at minimum SBP controlled feedstock shall be sourced. In case of other biomass, the BP shall store it separately and this biomass shall be sold without any claim. The organisation had not sourced "other biomass" during the audit period.	

Additional requirements – EUTR Compliance

5.1 All inputs downstream of the biomass production process where mixing of SBP-compliant biomass with non-SBP compliant biomass takes place, shall have been determined to be EUTR compliant and subject to 'due diligence'. (6.1.1)	☐ Yes ☐ No ☒ N/A
Findings: N/A, there are no downstream inputs to the biomass production process. The BP is selling the biomass from the harbor.	
5.2 SBP certificate holders exporting SBP-certified biomass to countries under the scope of the EUTR shall exercise due diligence to ensure that these feedstock do not contain illegally harvested timber. (6.1.2)	☒ Yes ☐ No ☐ N/A
Findings: The BP is situated within the European Union and is planning to export biomass to countries under the scope of EUTR. The Due Diligence system requirements are covered by the procedures of the Organisation. The requirements are specified in SBP COC procedure. BP has comprehensive information about the origin.	
5.3 SBP certificate holders shall support their customers in applying their due diligence systems, as required in the EUTR. (6.1.3)	☒ Yes ☐ No ☐ N/A
Findings: Requirement specified in documented procedure. The BP confirmed its commitment to provide EUTR related information and the responsible person is aware about the requirement.	
5.4 SBP certificate holders shall comply with all trade and customs requirements including payment of any fees and duties. (6.1.4)	☒ Yes ☐ No ☐ N/A
Findings: Head accountant is following changes in local legislation. List of applicable legislation is available and was available at the time of audit. According to local tax institution register https://www6.vid.gov.lv/?aspxerrorpath=/vid_pdb/npar, maintaining register for tax debts. Based on data on 23.01.2024 BP does not have tax debts exceeding 150Eur. There are no active court cases initiated against the BP according to information from the administrative court database https://manas.tiesas.lv/eTiesasMvc/lv/nolemumi	
Collection and communication of data for energy and carbon balance calculations	
6.1 Energy and carbon data may only be supplied as SBP certified if the data collected are certified against the latest version of SBP Standard 5: Collection and Communication of Data. (6.2.1)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and the SBP procedure state clearly what should follow up once the SBP standard 5 will change. No violations of this requirement were identified. The BP had conducted energy and carbon calculations according to the Instruction document 5E within the SBP organisation designated timeframe.	
Business integrity, social, health and safety requirements in chain of custody	
7.1 The legal owner shall implement the requirements of either: (6.3.1) PEFC 2002:2013 Section 9: *Social, Health and Safety requirements in CoC,* Or FSC-STD-40-004 V2-1 EN Section 1.6: *Occupational Health and Safety*	☒ Yes ☐ No
Findings: It was confirmed at the time of audit that there is H&S specialist designated at the BP, H&S risks have been evaluated and required H&S instructions have been elaborated, and trainings are conducted on regular basis as per national legislation requirements. No non-compliances had been identified.	

7.2 The legal owner shall determine and implement effective arrangements against corruption, proportionate to the nature and the scale of organisation. (6.3.2)	☒ Yes ☐ No
Findings: According to the management, the Organisation is applying good procurement practice: all payments are done based on bank transfer, raw material procurements is under management control and suppliers are approved by the management. No contradicting information had been received during the stakeholder consultation process. Against corruption policy is in the process.	
7.3 The legal owner shall determine and implement effective arrangements to comply with all applicable laws, rules and regulations in countries where it conducts business activities. (6.3.3)	☒ Yes ☐ No
Findings: Department managers are responsible for keeping update of applicable legislation. List of the applicable legislation is generated.	
Complaints	
8.1 The legal owner shall determine and implement effective arrangements for communicating in relation to feedback, including customer and third-party complaints. (6.4.1)	☒ Yes ☐ No ☐ N/A
Findings: The comments and complaints mechanism are provided in BP's SBP documented procedure No comments and complaints, related to SBP are received so far. Complaint register was reviewed during the evaluation.	

5.1 SBP Trademark use (Instruction Note 4B)

☐ **Check if section is not applicable. (Organization do not use and do not plan to use SBP Trademark)**

Standard Requirement	
9.1 In order to use the SBP trademarks, the organisation shall have signed the SBP trademark licence agreement. (4B, 1.2)	☒ Yes ☐ No
Findings: The organization had signed the SBP TMLA. The Trademark Licence Agreement is submitted to SBP.	
9.2 The SBP trademarks shall not be used in a way that could cause confusion, misinterpretation or loss of credibility to the SBP. SBP reserves the right to suspend or terminate permission to use the SBP trademarks if the organisation is failing to comply with the SBP trademark requirements as set out in this document. The interpretation of these rules is at the sole discretion of SBP. (4B, 1.3)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed. General procedure of the organisation includes reference to the applicable standards (including trademark section).	

9.3 The SBP trademarks shall not be used in a way that implies that SBP endorses, participates in or is responsible for activities performed by the company, outside the scope of certification. (4B, 1.4)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
9.4 The use of SBP trademarks shall not imply that SBP is responsible for the production of any products, documents or promotional materials (4B, 1.5)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
9.5 Products which are promoted as SBP-certified shall be included in the organisation's certified product group schedule and shall meet the eligibility requirements for SBP claims as stipulated by the respective SBP standards. (4B, 1.6)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
9.6 Only the SBP logo artwork provided directly from the SBP secretariat shall be used. (4B, 1.7)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
9.7 The SBP trademarks shall not be used to promote product quality aspects not covered by SBP certification (4B, 1.8)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
9.8 Claims regarding qualities outside the control of SBP (such as other environmental attributes of the product) shall be clearly separated from text about SBP. (4B, 1.9)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed..	
9.9 The name "Sustainable Biomass Partnership" shall not be replaced with a translation. A translation of the name can be included in brackets but it should not replace the words "Sustainable Biomass Partnership". (4B, 1.10)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
Applying SBP trademarks	
9.10 SBP trademarks may not be used on biomass products. (4B, 2.1)	☒ Yes ☐ No
Findings: The responsible person is aware about this requirement and in case the trademark will be used it will be followed.	
9.11 The claims ' SBP-compliant biomass' and 'SBP-controlled biomass' may be used on documents related to biomass such as sales documentation, invoices and delivery	☒ Yes ☐ No

documentation only where it refers to products which are included in the organization's certified product group schedule and that meet the eligibility requirements for SBP claims as stipulated by the respective SBP standards. (4B, 2.2)	
Findings: The status of the whole production of the organization is at least "SBP-Controlled biomass". The overall responsible person is familiar with the requirements.	
9.12 SBP trademarks may be used off product, including on stationery, promotional materials, business cards and brochures. (4B, 2.3)	☒ Yes ☐ No
Findings: No such use so far. The overall responsible person is familiar with the requirements.	
Formatting the SBP logo artwork ☒ Check if section is not applicable.	

5.2 SBP Tertiary feedstock requirements (Instruction Note 4A)

☒ Check if section is not applicable. (Organization has no post-consumer or pre-consumer material on input)

5.3 Reclaimed Supplier Auditing

☒ Check if section is not applicable. (Supplier(s) not evaluated by NEPCon for this audit.)

6 Appendix D: STANDARD checklist (Standard #5: Collection of Data for Energy and Carbon Balance Calculations) (ID 5E v 1.5)

6.1 Evaluation of DTS

	Checked during the audit?	Not applicable
Transactions recorded in the DTS: purchased amounts	☐	☒
NCRs or findings if applicable:		
Transactions recorded in the DTS: sold amounts	☐	☒
NCRs or findings if applicable:		
Production Batches correctly recorded SBP-XX-YY-ZZ-AA	☐	☒
NCRs or findings if applicable:		
DBSD - Mass Balance Systems applicable	☐	☒
NCRs or findings if applicable:		
DBSD details		
NTA 8003 code:	☐	☒
Country of origin	☐	☒
NCRs or findings if applicable:		
NL Biomass Categories SDE+	☐	☒
Categories listed in DTS	☐	☒
Claims used	☐	☒
Volumes declared in the DTS are consistent with the correspondent credit account	☐	☒
NCRs or findings if applicable:		
Flanders biomass	☐	☒
Options used for claims: • Flanders compliant biomass from processing residues, • Flanders compliant biomass from processing residues restricted to sawdust, • Flanders compliant biomass from processing residues restricted to sawdust and shavings	☐	☒
Volumes declared in the DTS are consistent with the correspondent credit account	☐	☒

Claims are consistent with the “feedstock type”, “origin” and “physical description” included in the SAR document	☐	☒
NCRs or findings if applicable:		

6.2 Standard Checklist

The following section summarizes the Organization’s compliance with SBP Chain of Custody requirements as per Standard #5: Collection of Data for Energy and Carbon Balance Calculations (Version 1.0) more specifically to Instruction Document 5E: Collection and Communication of Energy and Carbon data. Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	**Conformance**
1. Principles	
1.1 Each Legal Owner shall record data as specified in this Instruction Document 5E (5E, 3.1.2).	Yes ☒ No ☐
Findings: BP is familiar with this requirement. The main principles are described in SBP procedure and understood by the responsible staff.	
1.2 Records shall be kept for a period of at least five (5) years. (5E, 3.1.3)	Yes ☒ No ☐
Findings if no:	
1.3 Each Legal Owner shall operate a Management System to ensure that data recorded are compliant with the requirements specified in this Instruction Document (5E). (5E, 3.1.4)	Yes ☒ No ☐
Findings: The BP is familiar with this requirement. The main principles are described in BP SBP procedure. The recordkeeping system is adopted to collect and accumulate necessary data.	
1.4 Legal Owners shall make data specified in this Instruction Document available to other SBP Certificate Holders which hold or have held legal ownership of biomass supplied by the Legal Owner to which that data relates. (5E 3.1.5)	Yes ☒ No ☐
Findings if no:	
1.5 Legal Owners shall make all data available using the Data Transfer System (DTS) and using the templates specified in this Instruction Document. (5E, 3.1.6).	Yes ☒ No ☐
Findings if no:	
1.6 A SAR may only be made available by the BP to customers and End-users after the document is uploaded to the DTS.. (5E, 3.1.7)	Yes ☒ No ☐
Findings if no:	
1.7 Each BP shall record all data as specified in one of the three ‘SBP Audit Report (SAR) for Energy and Carbon data’ templates, where production and transportation of feedstock or biomass contributes to energy or carbon balance during the period of legal ownership by the BP: - BPs producing wood pellets shall complete the ‘SBP Audit Report (SAR) for Energy and Carbon data for pellets’;	Yes ☒ No ☐ N/A ☐

- BPs producing only woodchips and energy logs and no other biomass with an SBP Claim shall complete one of the following templates: o 'SBP Audit Report (SAR) for Energy and Carbon data for pellets' if both stationary chipping and thermal treatment are carried out on a separate processing site. Any specific reference to pelletisation in the document may be ignored; o 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with stationary chipping' if only stationary chipping is carried out on a separate o 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with mobile chipping' if there is no separate processing site with chipping or thermal treatment, other than a standard phytosanitary treatment (see definition in section 2). (5E, 3.1.8)	
Findings if no: BP prepared 1 separate report as required by the standard requirements. SBP Audit Report (SAR) for Energy and Carbon data for woodchips with mobile chipping' if there is no separate processing site with chipping or thermal treatment, other than a standard phytosanitary treatment. . CH holder included secondary feedstock in the SAR report for mobile chipping. The action does not create significant deviations/discrepancies since volume of secondary feedstock is 0.57% from the total feedstock volume.	
1.8 An 'SBP Report on Energy and Carbon (SREG) for Supplied Biomass for **inland transport** shall always be completed by BPs and Traders where biomass is supplied using inland transport outside the scope of a Static Data Identifier (SDI). (5E 3.1.9) Examples of when this will be required include: • a change of legal ownership occurs outside the scope of a BP's Scope End-point; • a different sea port is used than specified in the SDI; • a different route or mode of transport to the sea port is used than specified in the SDI; and/or • the SDI end point is an inland terminal.	Yes ☒ No ☐ N/A ☐
Findings if no:	
1.9 If an End-user requests data on sea transport to accompany biomass supplied then BPs and Traders shall complete and supply an 'SBP Report on Energy and Carbon (SREG) for Supplied Biomass for inland and sea transport' covering all required data contributing to the energy and carbon balance during the period of legal ownership by the BP or Trader. Notes: The Legal Owner may use actual or conventional distances in the SREG for inland transport. The transport distance shall be indicated as actual or conventional using the relevant tick box in the SREG. See section 2 for the definitions of actual and conventional distances. Distance can be a record of distance recorded onboard a vehicle or an estimate based on data sources including Google Maps for inland transport or AXSMarine for sea transport (https://public.axsmarine.com/). The use of actual or conventional distances is determined by the BP in agreement with End-users. (5E 3.1.10)	Yes ☒ No ☐ N/A ☐
Findings if no:	
Static Data Identifiers (SDIs)	
2.1. The BP shall determine the Scope End-points for biomass supplied with an SBP Claim. A Scope Endpoint occurs after production where biomass is transferred outside the scope of the BP's certificate to another Legal Owner. An example is a port where the transfer of ownership takes place for delivery to an End-user or Trader. There can be more than one Scope End-point for a single biomass production facility. (5E, 3.2.1)	Yes ☒ No ☐ N/A ☐

Findings: . The responsible person Quality manager is familiar with the definition of scope endpoint, all calculations are scope end point based. Scope end points are designated in SAR document.	
2.2 A BP shall determine a Scope End-point in each SAR representing the end of the production process, prior to the transport of biomass. (5E, 3.2.2)	Yes ☒ No ☐ N/A ☐
Findings if no:	
2.3 Each Scope End-point shall be allocated a Static Data Identifier (SDI), whose purpose is to permit the reported energy and carbon data to be associated with the correct part of the supply chain (Scope End-point) within the current Reporting Period. (5E, 3.2.3)	Yes ☒ No ☐ N/A ☐
Findings if no:	
2.4 Where energy and carbon data vary for a single Scope End-point (for example, because road is used as an alternative to rail for moving biomass to a single port) then two or more SDIs shall be allocated for that Scope End-point to capture the correct energy and carbon data for the biomass. (5E, 3.2.4)	Yes ☐ No ☐ N/A ☒
Findings: N/A, there are not varying energy and carbon data for scope end-points the BP is using.	
2.5 An SDI shall refer only to one Reporting Period. A new SDI shall be allocated for each Reporting Period. (5E, 3.2.5)	Yes ☒ No ☐ N/A ☐
Findings if no:	
2.6 Static Data Identifiers shall be in the form: SBP-XX-YY-ZZ where: o SBP-XX-YY is the BP certificate number issued by the CB o XX is a 2-digit number allocated to the CB by SBP o YY is a 2-digit number allocated to the Certificate Holder by the CB o ZZ is a unique 2-digit integer unique to the Reporting Period and the Scope End-point for biomass as determined by the BP Note: The BP may add additional '0' (zero) values in front of the 'XX', 'YY' and 'ZZ' values where this facilitates integration with existing data systems. (5E, 3.2.6)	Yes ☒ No ☐ N/A ☐
Findings:. The responsible person is familiar with the definition of scope end-point and SDI definition. All calculations are scope end-point based. During the audit the BP demonstrated calculations for FOB Riga, Liepaja, Ventspils and forest gate incoterm conditions prepared for the audit period.	
2.7 ZZ and ZZZ are sequential integers that increase by 1 (one) for sequential Reporting Periods and shall be allocated in ascending linear numerical order. (5E, 3.2.1)	Yes ☒ No ☐ N/A ☐
Findings if no:	

Claims and physical biomass	
3.1 A Transaction Claim must remain consistent with the physical biomass to which it relates. If the biomass is destroyed or is sold to a customer who is not an SBP Certificate Holder, the claim shall be marked as such in the DTS. A Transaction Claim may only be 'detached' from the physical biomass to which it relates when the biomass is consumed by an End-user. (5E, 3.3.1.)	Yes ☒ No ☐ N/A ☐
Findings: The responsible person is familiar with the definition of scope end-point and SDI definition	
3.2 The characteristics of biomass shall be able to be traced back to the characteristics and quantities of incoming feedstock, taking into account the applicable conversion factors. (5E, 3.3.2)	Yes ☒ No ☐ N/A ☐
Findings if no:	
3.3 Feedstock shall retain its original characteristics as processed and characteristics shall not be transferred between transaction batches.. (5E, 3.3.3.) Example: If SDE+ Compliant Category 1 feedstock is received with an FSC 100% claim And SDE+ Compliant Category 5 feedstock is received with no claim Then biomass may not be sold with an SDE+ Compliant Category 5 FSC claim recorded in the DBSD	Yes ☐ No ☐ N/A ☒
Findings if no:	
3.4 Where feedstock is received with a partial claim (e.g. FSC 70%) then this may be re-allocated as 30% of the tonnage as controlled feedstock and 70% of the feedstock with a 100% claim. See diagram below. (5E, 3.3.4)	Yes ☐ No ☐ N/A ☒
Findings if no:	
Production Batch requirements	
4.1 Once allocated, the Energy, GHG and Static Biomass Profiling data , and Dynamic Batch Sustainability Data of a Production Batch shall not be changed (5E, 4.1.1)	Yes ☒ No ☐ N/A ☐
Findings if no:	
4.2 Each Production Batch shall be allocated a unique Production Batch ID (5E, 4.1.6) Note: A BP may have a single Production Batch for each Reporting Period, or may create separate Production Batches within a Reporting Period, in order to, for example, meet specific customer requirements	Yes ☒ No ☐ N/A ☐
Findings if no:	
4.3 Each Production Batch shall be allocated a unique Production Batch ID (5E, 4.1.6)	Yes ☒ No ☐ N/A ☐

Findings if no:	
4.4 The Production Batch ID shall be in the form: SBP--XX--YY--ZZ--AA Where: SBP--XX--YY--ZZ is the Static Data Identifier AA is the Dynamic Batch Sustainability Data Identifier (5E, 4.1.7)	Yes ☒ No ☐ N/A ☐
Findings if no:	
4.5 A Transaction Batch may be split and supplied in more than one DTS Transaction by the BP and by subsequent Legal Owners of the Production Batch. (5E, 4.1.4)	Yes ☒ No ☐ N/A ☐
Findings if no:	
4.6 A single DTS Transaction may include more than one Transaction Batch, including batches from more than one BP. (5E, 4.1.5)	Yes ☒ No ☐ N/A ☐
Findings if no:	
4.7. BPs approved to communicate DBSD shall use AA “99” if including DBSD. Note: The BP may add additional ‘0’ (zero) values in front of the ‘AA’ values where this facilitates integration with existing data systems. (5E, 4.1.8)	Yes ☐ No ☐ N/A ☒
Findings if no:	
4.7. For stationary BPs (e.g. Pellet Mills) at least one SDI shall be defined for the end of the BP’s factory gate. Note: This requirement does not apply in the case of a mobile chipper. (5E, 4.1.9)	Yes ☒ No ☐ N/A ☐
Findings: the BP has defined SDIs in the SBR	
Transaction Claims	
Transaction Claim requirements	
5.1 Transactions shall be recorded in the DTS (5E, 5.1.1)	Yes ☒ No ☐ N/A ☐
Findings if no:	
5.2 A complete DTS Transaction consists of the following data items a) Transaction Date b) Transaction Reference c) One or more Production Batch ID (PBid) d) One or more mass (of certified Biomass from the referenced PBid) e) One or more SBP Product Type f) One or more SBP Claim	Yes ☒ No ☐ N/A ☐

g) Originating Legal Owner (supplier) h) Receiving Legal Owner (customer) i) DBSD (if applicable) j) Transaction documents (if applicable) (5E, 5.1.4)	
Findings if no:	
5.3 A SBP Transaction Claim is only valid if it is shared and accepted in the DTS. (5E, 5.1.2)	Yes ☒ No ☐ N/A ☐
Findings if no:	
5.4 End-users shall be SBP Chain of Custody certified in order to make claims regarding the use of biomass carrying an SBP Claim. (5E, 5.1.3)	Yes ☒ No ☐ N/A ☐
Findings if no:	
Dynamic Batch Sustainability Data (DBSD)	
6.1 Additional requirements apply to those SBP Certificate Holders wishing to supply certain markets, e.g. the Netherlands or Flanders. These additional requirements include transferring additional data about characteristics of the feedstock through the DTS by using DBSD. In order to be able to use the additional functionality of transferring DBSD through the DTS, the Biomass Producer's SBP certificate scope shall include communication of Dynamic Batch Sustainability Data (DBSD). DBSD allocation must follow the Mass Balance (Credit, Volume Credit) systems rules set out in SBP-approved CoC systems, as per SBP Standard 4, section 5.3.2, currently FSC, SFI and PEFC endorsed schemes. (5E, 5.2.1)	Yes ☒ No ☐ N/A ☐
Findings if no:	
6.2 For all DBSD reported in the DTS, the organisation shall set up and maintain a Mass Balance account according to which additions and deductions of credits shall be recorded. (5E, 5.2.2)	Yes ☐ No ☐ N/A ☒
Findings if no:	
6.3 The characteristics of incoming feedstock shall be recorded and allocated to the DTS DBSD according to the same Mass Balance rules. (5E, 5.2.3)	Yes ☐ No ☐ N/A ☒
Findings if no:	
6.4 Where DBSD is recorded in the DTS, the BPs shall use a PBid 'AA' value of '99' to indicate that DBSD is included with the transaction. (5E, 5.2.4)	Yes ☐ No ☐ N/A ☒
Findings if no:	
6.5 All biomass produced within the Reporting Period and delivered with DBSD must be reported in Section 5 of the SAR.. (5E, 5.2.5)	Yes ☐ No ☐

	N/A ☒
Findings if no:	
Use of claims within the DTS for NL SDE+	
7.1. NL Biomass Categories SDE+ SDE+ defines the following Biomass Categories: References: • 'Conformiteitsbeoordeling vaste biomasa voor energietoepassingen' (in Dutch). • 'Sustainability criteria for solid biomass for energy applications' https://english.rvo.nl/sites/default/files/2018/02/Guidance-Chain-of-Custody-EN.pdf (in English) **Category 1: Woody biomass from large Forest Management Units (FMUs ≥ 500ha).** Branches, tops, trees and primary felling residues sourced directly from forests of 500ha or larger. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included. **Category 2: Woody biomass from small Forest Management Units (FMUs < 500ha)**. Branches, tops, trees and primary felling residues sourced directly from forests of less than 500ha. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included. **Category 3: Residues from nature and landscape management**. Biomass residues (branches, tops, trees) produced in the course of managing urban and rural green spaces and nature areas, other than forests designated for the preservation, restoration or enhancement of specific natural, recreational or aesthetic functions. These also include biomass residues produced during routine maintenance of public green spaces and parks. **Category 4: Agricultural residues**. Residues obtained directly from agricultural business. Short rotation crops are excluded, with the exception of the residues thereof. **Category 5: Biogenic residues and waste flows**. Waste flows and residues from the agro-food and timber industry (secondary residual flows) and tertiary residual flows such as post-consumer wood waste. Feedstock Categories. In the SBP system, feedstock with attributes that allow it to be processed into biomass meeting one of the defined Biomass Categories may be referred to as a corresponding Feedstock Category, for example biogenic residues and waste feedstock may be referred to as Feedstock Category 5. The biomass made from this feedstock is referred to as Biomass Category 5. Note: Where the size (5E, 5.4.1)	Yes ☐ No ☐ N/A ☒
Findings if no:	
7.2. NL Biomass Categories SDE+ Currently, the following options can be used in the DTS for 'NL SDE+ status' as SBP has been approved by RVO for these categories: - NL SDE+ Compliant - NL SDE+ Controlled - None Notes: - RVO maintains the current requirements for compliance with regulatory requirements. - DBSD cannot be taken as guaranteed compliance with Dutch regulatory requirements, which must be retrospectively determined by the Dutch authorities. (5E, 5.4.2) For each of the following options the corresponding requirements apply: 1**. NL SDE+ Compliant for Biomass Category 1** Meets the definition of Biomass Category 1 or 2 and, on the basis of Mass Balance (Credit system): a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' and will be or is expected to be used after 31 December 2019.	Yes ☐ No ☐ N/A ☒

b. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

2. **NL SDE+ Compliant for Biomass Category 2**

Meets the definition of Biomass Category 2 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' and will be or is expected to be used after 31 December 2019; or

b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Biomass Category 2' and will be or is expected to be used after 31 December 2019.

c. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

3. **NL SDE+ Compliant for Biomass Category 3**

Meets the definition of Biomass Category 3 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'. Note that principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 3; or

b. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

4. NL SDE+ Compliant for Biomass Category 4

Meets the definition of Biomass Category 4 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D: SBP Requirements for Group Schemes. Note Principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 4; or

b. Is produced from feedstock supplied with a 'Better Biomass certified' claim.

5. NL SDE+ Compliant for Biomass Category 5

Meets the definition of Biomass Category 5.

6. NL SDE+ Controlled for Biomass Category 1

Meets the definition of Biomass Category 1 or 2 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for a NL SDE+ controlled feedstock and will be or is expected to be used after 31 December 2019.

b. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

7. NL SDE+ Controlled for Biomass Category 2

Meets the definition of Biomass Category 2 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for NL SDE+ controlled feedstock and will be or is expected to be used after 31 December 2019; or

b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Biomass Category 2' and will be or is expected to be used after 31 December 2019

c. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5). 8**. NL SDE+ Controlled for Biomass Category 3** Not applicable 9. **NL SDE+ Controlled for Biomass Category 4** Not applicable 10. **NL SDE+ Controlled for Biomass Category 5** Not applicable 11**. None** If none of the requirements 1 to 12 above are met (refer to DTS Guidance Document)	
Findings if no:	
7.3. The basis for the determination of 'NL SDE+ Status' as defined above shall be recorded. Guidance is provided in the DTS User Guide. (5E, 5.4.3)	Yes ☐ No ☐ N/A ☒
Findings if no:	
7.4. The NTA 8003 classifications are defined at the following website: https://www.ecn.nl/phyllis2/Browse/Standard/NTA-8003 (in Dutch), additional guidance is provided in the DTS User Guide.	Yes ☐ No ☐ N/A ☒
Findings if no:	
Use of claims within the DTS for Flanders	
7.5. Flanders restricted biomass from processing residues Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the two sub-conditions below are met: a) column "Feedstock Type", contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and b) column "Origin", contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups. When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues" according to the above procedures, the subsection "Flanders restricted biomass from processing residues" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).	Yes ☐ No ☐ N/A ☒
Findings if no:	
7.6. Flanders restricted biomass from processing residues restricted to sawdust Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues restricted to sawdust" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the three sub-conditions below are met: a) column "Feedstock Type" contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and b) column "Origin" contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups, and c) column "Physical Description" contains the term "Sawdust" for the corresponding Feedstock Group or Feedstock Groups. When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues restricted to sawdust" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues restricted to sawdust" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).	Yes ☐ No ☐ N/A ☒

Findings if no:	
7.6. Flanders restricted biomass from processing residues restricted to sawdust and shavings Biomass covered by the DBSD may be categorized as “Flanders restricted biomass from processing residues restricted to sawdust and shavings” when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in Table 2.1 of the SAR, the three sub-conditions below are met: a) column “Feedstock Type” does contain the term “Processing residues” for the corresponding Feedstock Group or Feedstock Groups, and b) column “Origin” contains the term “Sawmill and wood industry residues” for the corresponding Feedstock Group or Feedstock Groups, and c) column “Physical Description” contains one of the terms “Sawdust” or “Shavings” for the corresponding Feedstock Group or Feedstock Groups. When all the biomass covered by the DBSD is categorized as “Flanders Restricted” with the claim “Flanders restricted biomass from processing residues restricted to sawdust and shavings” according to the above procedures, the sub-section “Flanders restricted biomass from processing residues restricted to sawdust and shavings” may be marked as “yes”, otherwise it must be marked as “no” or “n/a” (not applicable) Note that in the new SAR v2.1, the name of the column B will now be Origin instead of Feedstock Type while column C will now be Feedstock Type instead of Origin. Therefore the name of the column B and C is not referenced anymore in this document.	Yes ☐ No ☐ N/A ☒
Findings if no:	
Data requirements	
The SBP audit report for Energy and GHG data (SAR)	
8.1 BPs shall record data in an ‘*SBP Audit Report (SAR) for Energy and Carbon data’* using the latest version of the SAR appropriate to the production process. (5E, 6.1.1)	Yes ☒ No ☐ N/A ☐
Findings if No:	
Reporting Period	
8.2 The SAR Reporting Period shall meet the following criteria: - the period should be 12 consecutive months; and - the start date shall not exceed 18 months before the audit onsite closing meeting date as indicated in the SAR. (5E, 6.2.1)	Yes ☒ No ☐
Findings if No:	
8.3 The BP must inform its CB when a significant change in the operations occurs, resulting in a variation of electricity use or fossil fuel use greater than 25%. In that case, a new audit shall be required as soon as stable operations have been reached during three (3) consecutive months after the change has occurred. Examples may result from a change of production process, a plant refurbishment after an incident, a major change in feedstock used (e.g. use of logs instead of saw mill residues), change of fuel for drying (e.g. fossil fuel instead of biomass) etc. (5E, 6.2.2)	Yes ☒ No ☐ N/A ☐
Findings if No :	

8.4 Where a Reporting Period other than 12 months is used the BP shall justify the Reporting Period used in the SAR. Examples of justifications include: a recent commissioning or a significant change as described in 6.2.2. For recently (re-)commissioned plants, engineering values may be used as verifiable evidence and then actual values should be evaluated after start-up when stable operations have been reached for at least three (3) consecutive months. (5e, 6.2.3)	Yes ☒ No ☐ N/A ☐
Findings if No:	
8.5 The SAR shall expire 15 months after the audit onsite closing meeting – as indicated in the SAR and shall not be provided to customers or End-users after the expiration date. The BP shall not supply biomass with SDIs from expired SARs. (5E, 6.2.4)	Yes ☒ No ☐ N/A ☐
Findings if no:	
8.6 If the total number of days that the data relates to is not exactly the same as the Reporting Period (e.g. because of meter readings, or inventory/invoicing periods) an adjustment to match the data to the Reporting Period shall be made (e.g. using a simple proportional relationship). Whatever method is used it shall be recorded in the SAR. (5E, 6.2.5)	Yes ☒ No ☐ N/A ☐
Findings if no:	
8.7 Any missing data and any estimates shall be explicitly reported in the SAR. (5E, 6.2.6)	Yes ☒ No ☐ N/A ☐
Findings if No:	
8.8 The Legal Owner shall record the most operationally specific and detailed data that is practically available. Variable data shall never be older than 18 months. The methodology used and the justification for the data selection shall be recorded in the SAR. All mass and energy flows must be evaluated for the complete Reporting Period. Any derogation must be justified and recorded in the SAR. (5E, 6.2.7)	Yes ☒ No ☐
Findings if No:	
8.9 The efforts for the evaluation of data should be proportionate to the relative magnitude of that specific data item to the energy and carbon balance. Where the BP and the CB consider that a data item is too difficult to record, given the relative significance of that specific data item to the energy and carbon balance, then the CB may submit a proposed solution to SBP. In this case, SBP shall review the proposed solution and communicate a determination to the CB. (5E, 6.2.8) Note: The data recorded should permit the calculation of the megajoules (MJ) of natural gas used per metric tonne (t) of biomass produced. Usually heating value of the natural gas is evaluated periodically, and the natural gas flow is recorded. Very often those values appear on the natural gas invoices. In that case, average heating value and total volume flow can both be reported. Note reporting of both data items also allows a consistency check of the data	Yes ☒ No ☐ N/A ☐
Findings if no:	
Feedstock groups	
9.1 All feedstock processed by the BP in the Reporting Period for making the biomass product shall be grouped. It may be grouped in a way that makes operational sense to the	Yes ☒ No ☐

BP. In the case of multiple transport steps for a Feedstock Group record data by adding one line and merging other columns (5E, 6.3.1)	N/A ☐
Findings if No:	
9.2 It is not required to include feedstock that is ONLY used as biomass fuel, but optionally this can be done if data are available and verifiable. (5E, 6.4.2)	Yes ☐ No ☐ N/A ☒
Findings if No:	
9.3 For each Feedstock Group the following parameters are recorded: a) ID b) Feedstock Type c) Origin d) Physical Description e) Country of harvest (new row for each country) f) Raw mass as received in metric tonnes g) Moisture as received (weighted average, single figure) h) Weighted average distance (km) , i) Maximum distance (km) j) Type of vehicle used k) Fuel or driving force used by the vehicle, l) Weighted average truckload, m) Any pre-processing (chipping, drying, none) (5E, 6.4.3)	Yes ☒ No ☐ N/A ☐
Findings if No: ac	
9.4 Parameters B, C and D are defined according to 6.3. If some feedstock groups of different properties cannot be segregated, they can be recorded with some parameters E, F, G, H, I, J, K, L, M, N in common. This shall be justified in the SAR (5E, 6.4.4)	Yes ☒ No ☐ N/A ☐
Findings if no:	
9.5 For reporting mass F, the total mass of material processed during the Reporting Period for biomass production must be recorded **including the share that is diverted as biomass fuel.** If part (or optionally the totality) of the Feedstock Group is diverted as biomass fuel, then consider the **total** mass as received in F and add also a corresponding line in Table 3.5 of the SAR where the raw tonnage is reported for the share used as biomass fuel (see paragraph 6.9.5).. (5b, 5.1.3)	Yes ☐ No ☐ N/A ☒
Findings if no:	
9.6 For each Feedstock Group the ratio between weighted maximal and weighted average transport distances should not be over 1.5 for 90% of the feedstock in that group. In case this cannot be fulfilled, then several Feedstock Groups need to be defined. Any exceptions should be recorded in the SAR. (5b, 5.1.4)	Yes ☐ No ☐ N/A ☒
Findings if no:	
9.7 Feedstock that is prepared or pre-processed on-site and feedstock that is not prepared or preprocessed onsite shall be in separate Feedstock Groups (5E, 6.4.7)	Yes ☐ No ☐ N/A ☒

Findings if No: Not applicable, the BP is not using on-site pre-processed feedstock	
Feedstock Table	
10.1. Please refer to the definitions of final harvest, thinning, end of life trees, salvage trees, plantation and short rotation coppices in section 2. (5E, 6.4.1)	Yes ☒ No ☐ N/A ☐
Findings if no:	
10.2. Hierarchy: in Production group, final harvest may include shares of thinning and end of life trees, while thinning may also include end of life trees. (5E, 6.4.2)	Yes ☒ No ☐ N/A ☐
Findings if no:	
10.3. Feedstock definitions, for grouping feedstock in Table 2.1 of the SBP Audit Report on Energy and Carbon Data (SAR). Reference table in page 19 of the ID5E (5E, 6.4.3)	Yes ☒ No ☐ N/A ☐
Findings if no:	
Requirements for energy use reporting	
11.1 The BP shall operate a management system including logbooks or electronic code/card systems to allocate the use of fossil fuel to processing or transport. (5E, 6.5.1)	Yes ☒ No ☐ N/A ☐
Findings if No:	
11.2 Allocation of fossil fuel for production should be based on appropriate metering. The fuel allocation system is especially important where the storage is not dedicated to biomass production and some vehicles or machinery unrelated to the biomass production may also use the fossil fuel from the same storage. In some cases, a practical alternative is to measure and record the specific (hourly) fossil fuel consumption of all the machinery/vehicles used, and the number of operating hours. Note: The BP is not responsible for maintaining such metering systems for third parties supplying feedstock. (5E, 6.5.2)	Yes ☐ No ☐ N/A ☒
Findings if no:	
11.3 The BP shall justify the data and methodology used for reporting energy and carbon data and this shall be recorded in the SAR and verified by the CB. (5E, 6.5.3)	Yes ☒ No ☐ N/A ☐
Findings if no:	
11.4 Processing like chipping or thermal treatment or phytosanitary treatment undertaken outside the forest before delivery to the BP site must be included in the SAR.. (5E, 6.5.4)	Yes ☒ No ☐ N/A ☐
Findings if No:	
Use of energy and chemicals in forests or plantations (optional)	
12.1 In the case that the BP opts to record data on upstream use of energy (including mobile chipping) and/or chemicals (fertilisers, pesticides etc.) for relevant feedstock groups as per 6.4 data and justification shall be reported in Table 2.2. of the SAR. (5E, 6.6.1)	Yes ☒ No ☐

	N/A ☐
Findings if No:	
Total quantity of biomass production	
13.1 The BP shall record the total quantity of biomass leaving the processing plant during the Reporting period. (5E, 6.7.1)	Yes ☒ No ☐ N/A ☐
Findings if No:	
13.2 The quantity shall be evaluated by one or both of the following methods: • Monitoring by the BP at the plant gate (weighbridge) and/or at the end of the production chain. If the production amount is based on the quantity of biomass leaving the plant, any significant stock variation between the beginning and end of the production period shall be taken into account. The BP shall justify any changes in stock levels to the CB, and this shall be recorded in the SAR; or • Invoices to the End-users covering the sales during the period, if the accounting system guarantees that all invoices are taken into consideration. Sales figures and transport documents can be used for verification, and they shall be consistent with the production volume (including adjustments reflecting any stock variation). Note: It is recommended that both methods are used together. (5E, 6.7.2)	Yes ☒ No ☐ N/A ☐
Findings if No:	
Total annual amount of electricity used	
14.1 The BP shall record the electricity consumed during the Reporting Period, stated as kWh per tonne of biomass output. (5E, 6.8.1)	Yes ☐ No ☐ N/A ☒
Findings if No:	
14.2 The BP shall identify the origin of the electricity used. Power used in biomass production is calculated by the formula: C = G + X + P – E – O (5E, 6.8.2)	Yes ☐ No ☐ N/A ☒
Findings if No:	
14.3 In all cases, the BP shall provide full information on power generation and use to the CB, and this shall be reported in the SAR. The metered values used for reporting shall cover not only the biomass production process but also non-biomass related process lines (for example, sawmill or other production facilities). (5E, 6.8.3)	Yes ☐ No ☐ N/A ☒
Findings if No:	
14.4 Where data is not available (such as during the commissioning of the plant), estimates from design values can be used. The BP shall justify the use of those design values to the CB, and this shall be recorded in the SAR. (5E, 6.8.4)	Yes ☐ No ☐ N/A ☒
Findings if No:	
Moisture content and drying process	

☒ Check if section is not applicable.	
15.1 If feedstock is not dried, then the corresponding Table 3.3.a of the SAR must be completed and justification must be recorded. (5E, 6.10.1)	Yes ☐ No ☐ N/A ☒
Findings if no:	
15.1 If feedstock is dried, then the following data shall be recorded in the corresponding Tables 3.5.2 of the SAR. Initial moisture of the feedstock, as received, and method for its evaluation: - weighted average of moisture measurements performed on all Feedstock Groups; - typical value based on some measurements (frequency of measurements, - supplier / process specifications); or - default value, e.g. for round wood. Type of dryer: - drum dryer; - belt dryer; or - other (specify). Energy carrier: - steam; - hot water; - hot air / flue gases; or - other (specify) Heat consumption if a meter is installed Origin of the heat: - burner; - conventional burner; or - CHP (5E, 6.10.2)	Yes ☐ No ☐ N/A ☒
Findings if no:	
15.3 At least one of the following options shall be used for the drying process, where applicable: Option 1 – Specify energy use of dryer, when applicable. - If a heat meter is installed, calculate how much heat energy from the boiler is provided to the dryer and provide details of the calculation; - Specify heat consumption in kWh per metric tonne dried feedstock and the corresponding period for this evaluation. Option 2 – Specify input moisture content of feedstock. - The preferred method in 6.9.2 is the weighted average moisture content based on moisture evaluation per shipment for all Feedstock Group. - When measurement of moisture of incoming feedstock is not determined on receipt of feedstock, the moisture content shall be measured and recorded as soon as possible in the production process. For example, in the case of the receipt of logs, moisture should be measured after debarking and processing to chips.	Yes ☐ No ☐ N/A ☒

- In the absence of moisture monitoring as specified above, the methodology used and the values recorded shall be justified to the CB, and the justification shall be recorded in the SAR. (5E, 6.10.3)	
Findings if no:	
15.4 If a conventional boiler is used then the following data must be recorded in Table 3.3.c and validated by the CB: - Share of fossil fuel used; - Total heat output that is effectively recuperated and used in an application during reporting period; - Total heat output that is used in drying during reporting period; and - How has this data been calculated (e.g. metered data, theoretical calculation based on specific consumption of installed machinery). (5E, 6.10.4)	Yes ☐ No ☐ N/A ☒
Findings if no:	
15.5 If a CHP operated is used then input fossil and biomass fuels must be reported in section 3.3 and/or 3.4 and the following information recorded in Table 3.5.4, validated by the CB: • Fuel use (1) Total fuel input quantity (unit= t, m3 or litre) (2) Weighted average lower heating value of total fuel input, as received (resp. unit= MJ/t, MJ/m3 or MJ/litre) (3) Total fuel input =(1) x (2)/3.6 in kWh. • Electricity use (4) net electricity used on site of BP for biomass production as copy/pasted from 3.2 under 'CHP plant' (5) net electricity used on site of BP but not for biomass production (6) other net electricity generated by CHP that is not used on site of BP and is not selfconsumption by CHP (7) Total net electricity from CHP = (4) +(5) +(6), excluding self-consumption by CHP, in kWh. • Heat use (8) Reference temperature of heat at the point of use (if measured), (9) net heat used on site of BP for biomass production in kWh, (10) net heat used on site of BP but not for biomass production in KWh, (11) other net heat used by any other party in kWh, (12) total net heat used from CHP = (9) +(10) +(11) in kWh. • Total net CHP yield (=(7) +(12))/ (3) (5E, 6.10.5)	Yes ☐ No ☐ N/A ☒
Findings if no:	
Use of primary energy from fossil fuels or biomass ☒ Check if section is not applicable.	

16.1 Different types of fuels may be used in the plant. Either fossil fuels, such as: - natural gas; - gasoline; - natural gas - propane; - LPG; - Butane or - other to be specified Or biomass fuels, such as: - sawmill residues; - forest residues; - imported bark - bark from onsite debarking of roundwood - diverted biomass product (e.g. material exiting the dryer); - non-wood biomass to be specified - biodiesel; - bioethanol; - other to be specified For every type of fuel used, specify fuel consumption during the reporting period in: - litres; - kg; or - Nm^3 / metric tonne biomass. For every type of fuel used, specify the process: - chipping/crushing, - handling, - burner for drying, - boiler, - onsite CHP, - 3rd party CHP, - emission control, - offsite chipping, - multiple or other use to specify (5E, 6.9.1)	Yes ☐ No ☐ N/A ☒
Findings if no:	
16.2 If the feedstock is submitted to a thermal process other than drying (such as torrefaction or pyrolysis), the process shall be described in the SAR, as well as its energy use using the model of the drying process, as described in 6.10.2. (5E, 6.9.3)	Yes ☐ No ☐ N/A ☒
Findings if no:	
16.3 Natural gas consumption can be reported in terms of energy or in terms of volume when specifying the heating value per unit volume, either in LHV or in UHV. This energy content is stated in terms of: - Lower Heating Value (LHV) / Net Calorific Value (NCV); or - High Heating Value* (HHV) / Gross Calorific Value (GCV). The data recorded should permit the calculation of the MJ of natural gas used per tonne of biomass produced for the Reporting Period. (5E, 6.9.2)	Yes ☐ No ☐ N/A ☒

*Higher heating value also referred to as “Upper Heating Value”	
Findings if no:	
Energy use for transport	
171. For BPs, the SAR shall clearly identify the Static Data Identifiers (SDIs) in accordance with section 3.2 of this document. (5E, 6.11.1)	Yes ☒ No ☐ N/A ☐
Findings if No:	
17. 2 When transport is by pipe or conveyor belt (continuous delivery) from a neighbouring location, the conveyed mass should be recorded based on either invoices or, preferably, in-line measurement devices. When BPs have a system for direct measurement of the feedstock with a batch metering system, the total recorded feedstock input for each Feedstock Group can be aggregated throughout the Reporting Period. The energy used to transfer secondary feedstock by a conveying system (such as a pipeline or conveyor belt) from a sawmill is considered to be part of normal sawmill operations and does not need to be recorded if the cost of the corresponding energy use is covered within the sawmill. (5E, 6.11.2)	Yes ☐ No ☐ N/A ☒
Findings if No:	
17.3 To determine the effective load in metric tonnes per vehicle: in the case of trucks, the weight should be measured by a weighbridge, or equivalent, and recorded in a control system. *Note: For transport by truck, train or flatboat the most important parameters are the distance and the capacity of the vehicle. It is usually enough to make a good estimate of the transport energy, based on proposed references by JRC and BioGrace. There is the option to record fuel use for transport, but this is not mandatory. For (long distance) sea transport fuel usage data must be provided.* (5E, 6.11.3)	Yes ☒ No ☐ N/A ☐
Findings if No: the BP is not operating a weighbridge. For volume-mass conversions a conversion factor is used, which is obtained from the vessel draft-survey measurement records.	
17.4 The following data can be recorded only when actual and verifiable data is available: - Evidence that vehicles are not always returning empty, e.g. bill of lading. This information may be used to justify a back-haulage rate. *Note: the JRC default value for backhaul for sea transport is 70%;* - If transport fuels are blended with biofuels, the share of biofuel shall be reported. (5E, 6.11.4)	Yes ☒ No ☐ N/A ☐
Findings if No:	
17.5 Delivery records shall include, as a minimum, the supplier’s name, type of material, date of delivery and weight or volume. (5E, 6.11.5)	Yes ☒ No ☐ N/A ☐
Findings: as validated during the on-site audit, the delivery records (delivery notes) include supplier’s name, type of feedstock, date of delivery and volume delivered (confirmed).	

7 Appendix E: LIST OF REPORT EXHIBITS

Exhibit	Item
1	Table of content Integrated quality management procedure
2	Supply Base Report (English language)
3	Reports on Energy use and GHG data (SAR)
4	Volume summary/ credit account.
5	Reviewed documents and records
6	Stakeholder consultation records

8 Appendix F: List of Interviewed People

Name	***Position***
Einārs Giels	*Quality Manager*
Oskars Matisons	*CEO*
Eduards Kuba,	Production manager
Gatis Gamorja	Health and Safety specialist
Konstantīns Tesļa,	Logistics specialist
Sandijs Stepiņš	Warehouse manager at Riga port terminal (RCT)
Austris Tumiskis	Timber receptionst at Riga port terminal (RCT)

9 Appendix G: List of FMUs sampled (applicable for STD 1)

No FMUs were visited onsite during the assessment audit. See the description in Public Summary Report and information in Appendix B (evaluation of compliance with Standard #2: Verification of SBP-compliant feedstock)