Supply Base Report:
Reta Puit OÜ

Third Surveillance Audit

www.sbp-cert.org

Completed in accordance with the Supply Base Report Template Version 1.5

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

Version 1.1 published 22 February 2016

Version 1.2 published 23 June 2016

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Contents

1 Overview

Producer name: Reta Puit OÜ

Producer address: Ringtee 12, 93815 Kuressaare, Estonia

SBP Certificate Code: SBP-04-64

Geographic position: 58.269107, 22.497967

Primary contact: Andres Kirst, +372 503 9321,andres@retapuit.ee

Company website: www.retapuit.ee

Date report finalised: N/A

Close of last CB audit: 03 Sep 2024

Name of CB: SCS Global Services

SBP Standard(s) used: SBP Standard 1: Feedstock Compliance Standard, SBP Standard 2: Verification of SBP-compliant Feedstock, SBP Standard 4: Chain of Custody, SBP Standard 5: Collection and Communication of Data Instruction

Weblink to Standard(s) used: https://sbp-cert.org/documents/standards-documents/standards

SBP Endorsed Regional Risk Assessment: Estonia

Weblink to SBR on Company website: N/A

Indicate how the current evaluation fits within the cycle of Supply Base Evaluations					
Main (Initial) Evaluation	**First Surveillance**	**Second Surveillance**	**Third Surveillance**	**Fourth Surveillance**	**Re-assessment**
☐	☐	☐	☒	☐	☐

2 Description of the Supply Base

2.1 General description

Feedstock types: Primary

Includes Supply Base evaluation (SBE): Yes

Includes REDII: Yes

Includes REDII SBE: Yes

Feedstock origin (countries): Estonia

2.2 Description of countries included in the Supply Base

Country: Estonia

Area/Region: Estonia

Sub-Scope: N/A

Exclusions: No

Reta Puit OÜ deals with logging, timber and energy wood trade and production. To ensure SBP compliant biomass supply, the company will focus on marketing FSC-certified biomass, as well as using the timber included in FSC's due diligence system. FSC-certified biomass will mainly come from forests. Depending on the location of the company, certified materials originate from Estonia. Controlled material will be evaluated only from Estonia.
Potential proportion of feedstock:
Controlled Feedstock 50 % (FSC controlled Wood feedstock)
SBP-compliant Primary Feedstock, 50%
SBP-compliant Secondary Feedstock, 0%
SBP-compliant Tertiary Feedstock, 0%
SBP non-compliant Feedstock 0%
Species: Picea abies (European spruce), Pinus sylvestris (Scots pine), Betula pendula (Silver birch), Betula pubescens (Downy birch), Populus tremula (Aspen), Alnus incana (Grey Alder), Alnus glutinosa (Alder), Quercus robur (Oak), Fraxinus excelsior (Ash), Salix alba (White willow), Larix decidua (European larch), Ulmus glabra (Wych elm), Ulmus Laevis (European white elm).
Info:
https://fsc.org/en/page/facts-figures
https://www.pefc.org/discover-pefc/facts-and-figures
ESTONIA forest resources
Estonia is a member of the European Union since 2004. The Estonian legislation is in compliance with the EU’s legislative framework and directives. National legislative acts make references to the international framework. All legislation is drawn up within a democratic system, subject to free comment by all stakeholders. The Estonian legislation provides strict outlines in respect to the usage of forestry land and the Estonian Forestry Development Plan 2020 has clear objectives and strategies in place to ensure the forestland is protected up to the standards of sustainable forest management techniques. The Ministry of

the Environment coordinates the fulfilment of state duties in forestry.
The implementation of environmental policies and its supervision are carried out by two separate entities operating under its governance. The Estonian Environmental Board monitors all of the work carried out in Estonia's forests whereas the Environmental Inspectorate exercises supervision in all areas of environmental protection.
The forest is defined in the Forest Act. There are three main forest categories described in this legislation: commercial forests, protection forests and protected forests. According to the ownership, forests are also divided into private forests, municipality forests and state owned forests. The state owned forest represent approximately 40% of the total forest area. The state forest is managed by State Forest Management Centre (RMK) which is a profit-making state agency founded on the basis of the Forest Act and its main duty lies in a sustainable and efficient management of state forest.
Currently more than 2 230 000 ha, equal to 51% of the Estonian land territory, is covered by forest as indicated in Figure 1 and the share of forest land is growing. According to FAO data, during 2000 - 2005, average annual change in the forest cover was +0.4 %. Forestry Development Plan 2012-2020 and Yearbook Forest 2021, that gives annual reports and facts about the forest in Estonia, state that during last decade the cutting rate in Estonian forests is from 8 to 14 mill m3 per year. The amount is in line with sustainable development principle when the cutting rate doesn't exceed the annual increment and gives the potential to meet the long-term economic, social and environmental needs. According to the Forestry Development Plan 2012-2020 the sustainable cutting rate is 12-15 mil ha per year.
Figure 1. Forest cover of Estonia
Figure 2. The distribution of growing stock by tree species
For logging in any type of forest, it is required that a valid forest inventory or forest management plan, along with a felling permit issued by the Environmental Board, is available. All issued felling permits and forest inventory data is available in the public forest registry online database.
Area of protected forests accounts for 25.3% of the total forest area whereas 10% is considered to be under strict protection. The majority of protected forests are located on state property. The main regulation governing the preservation of biodiversity and the sustainable use of natural resources is the Nature Conservation Act. Estonia has signed the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) in 1992 and joined the International Union for Conservation of Nature (IUCN) in 2007. There are no CITES or IUCN protected tree species naturally growing in Estonia.
According to the Forestry Yearbook 2014 the wood, paper and furniture industry (646,4 million euro) contributed 23.7% to the total sector providing 3.8% of the total value added. Forestry accounted for 1.5% of the value added.
In Estonia, it is permitted to access natural and cultural landscapes on foot, by bicycle, skis, boat or on horseback. Unmarked and unrestricted private property may be accessed any time to pick berries, mushrooms, medicinal plants, fallen or dried branches, unless the owner forbids it. On unmarked and unrestricted private property camping is allowed for 24 hours. RMK creates exercising and recreational opportunities in nature and in recreational and protection zones and also provides education about nature.
Info:
FAO: http://www.fao.org/forestry/country/en/est/).
Yearbook Forest 2014 https://www.keskkonnaagentuur.ee/sites/default/files/aastaraamat_mets_2014.pdf

2.3 Actions taken to promote certification amongst feedstock supplier

By obtaining Primary feedstock from forests and overgrown agricultural areas, the company informs suppliers of its habitat assessment system within the FSC system to preserve high quality forest habitats. The controlled amount of material is carefully evaluated before it can be marketed as SBP compliant biomass. Clients are encouraged to use more certified materials.

2.4 Quantification of the Supply Base

Supply Base

a. **Total Supply Base area (million ha)**: 2.32
b. **Tenure by type (million ha):**1.29 (Privately owned), 1.03 (Public)
c. **Forest by type (million ha):**2.32 (Temperate)
d. **Forest by management type (million ha):**2.32 (Managed natural)
e. **Certified forest by scheme (million ha):**1.26 (FSC)

Describe the harvesting type which best describes how your material is sourced: Mix of the above
Explanation: Ca`80% of sourced material is from mature forests, final fellings - roundwood which can not be used as sawlogs or pulpwood + residues and undergrowth. Ca` 15% is from thinnings and ca`5% is from agricultural landscapes. Final fellings and thinnings can be done only under rules of Estonian Forest Law.
Was the forest in the Supply Base managed for a purpose other than for energy markets? Yes - Majority
Explanation: We cut sawlogs for local timber industries and pulpwood for export. Firewood is coproduct in most of cuttings.

For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling? Yes - Majority
Explanation: By Estonian Forest Law the clearcut area must be recultivated within 5 year.

Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation? Yes - Minority
Explanation: Sometimes disease, bark beatle or storm brake.

What is the estimated amount of REDII-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 100000.00 tonnes
Explanation: Volume is estimated based on previous experience and feedstock available in the market.

Feedstock

Reporting period from: 01 May 2023

Reporting period to: 30 Apr 2024

a. **Total volume of Feedstock**: 1-200,000 tonnes
b. **Volume of primary feedstoc**k: 1-200,000 tonnes
c. **List percentage of primary feedstock, by the following categories.**
    - Certified to an SBP-approved Forest Management Scheme: 20% - 39%
    - Not certified to an SBP-approved Forest Management Scheme: 60% - 79%
d. **List of all the species in primary feedstock, including scientific name:** Picea abies (Spruce); Pinus sylvestris (Pine); Betula pendula (Birch); Alnus glutinosa (Alder); Alnus incana (Grey alder); Fraxinus excelsior (Ash); Populus tremula (Aspen); Quercus robur (Oak); Juniperus communis (Juniper); Corylus avellana (Hazel); Salix spp (Willow);
e. **Is any of the feedstock used likely to have come from protected or threatened species?** No
    - Name of species: N/A
    - Biomass proportion, by weight, that is likely to be composed of that species (%):
f. **Hardwood (i.e. broadleaf trees): specify proportion of biomass from (%):** 80.00

g. **Softwood (i.e. coniferous trees): specify proportion of biomass from (%):** 20.00
h. **Proportion of biomass composed of or derived from saw logs (%):** 0
i. **Specify the local regulations or industry standards that define saw logs:** "Ümarmaterjalide mõõtmine ja hindamine" 2001 Tartu, Jüri jänes. Web: https://dspace.emu.ee/xmlui/handle/10492/4608
j. **Roundwood from final fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 90.00
k. **Volume of primary feedstock from primary forest:** 100000 tonnes
l. **List percentage of primary feedstock from primary forest, by the following categories. Subdivide by SBP-approved Forest Management Schemes**:
    - Primary feedstock from primary forest certified to an SBP-approved Forest Management Scheme: 0%
    - Primary feedstock from primary forest not certified to an SBP-approved Forest Management Scheme: 0%
m. **Volume of secondary feedstock**: 0 N/A
    - Physical form of the feedstock:
n. **Volume of tertiary feedstock**: 0 N/A
    - Physical form of the feedstock:
o. **Estimated amount of REDII-compliant sustainable feedstock that could be collected annually by the BP:** 100000.00tonnes

Proportion of feedstock sourced per type of claim during the reporting period				
Feedstock type	**Sourced by using Supply Base Evaluation (SBE) %**	**FSC %**	**PEFC %**	**SFI %**
Primary	68.00	32.00	0.00	0.00
Secondary	0.00	0.00	0.00	0.00
Tertiary	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00

3 Requirement for a Supply Base Evaluation

Note: Annex 1 is generated by the system if the SBE is used without Region Risk Assessment(s). Annex 2 is generated if RED II SBE is in the scope.

Is Supply Base Evaluation (SBE) is completed? Yes

To reduce the risk of sourcing from high conservative value forests and meet the demand for SBP-compliant biomass, Reta Puit undertakes a supply base evaluation for primary feedstock that is originating from Estonia according to the SBP Framework Standard 1: Feedstock
Compliance Standard and Standard 2: Verification of SBP-compliant Feedstock.
The risk assessment of the SBE is based on the “SBP-endorsed Regional Risk Assessment for Estonia – Minor update and extension of validity” as published in October 2021. The risk assessment for Estonia has
been approved by SBP’s secretariat on 22nd October 2021 and is publicly available on at: https://sbp-cert.org/documents/standards-documents/risk-assessments/estonia/ (30.11.2021).
The scope of the SBE was chosen based on the availability of the SBP-endorsed Regional Risk assessments whereas the possibility to mitigate the identified “specified risk” with reasonable efforts was considered.
Is REDII SBE completed? Yes

N/A

4 Supply Base Evaluation

Note: Annex 2 is generated if RED II is in the scope.

4.1 Scope

Feedstock types included in SBE: Primary

SBP-endorsed Regional Risk Assessments used: Estonia

List of countries and regions included in the SBE:

Country: Estonia

Indicator with specified risk in the risk assessment used:
1.2.1 The BP has implemented appropriate control systems and procedures to ensure that legality of ownership and land use can be demonstrated for the Supply Base.

Specific risk description:
For Estonia "specified risk" was identified to woodland key-habitats, Natura 2000 forest habitat types that are in Natura protection areas limited management zones protection areas with limited management zones (HCV category 3) and cultural and historical sites (HCV category 6 - natural sacred grounds and cross trees) in non-certified
forests.

4.2 Justification

Reta Puit OÜ is using the SBP endorsed SBP Regional Risk assessment for Estonia (22. October 2021). This assessment is similar to FSC CNRA for Estonia. Reta Puit OÜ is FSC CoC certified from September 2019 and maintains Due Diligience system for FSC controlled material.
Based on these SBP and FSC risk assessments the Supplier Verification programme was developed to ensure, that all risks have been identified and mitigated, if possible, otherwise it is not included in SBP compliant biomass deliveries.
During consultation with interested parties and through communication with biomass suppliers, additional information related to current “specified risk” and “low risk” indicators has been obtained and mitigation measures used if necesarry.

4.3 Results of risk assessment and Supplier Verification Programme

The risk evaluation and mitigation will be based on SBP-endorsed Regional Risk Assessment for Estonia (2021), where the only indicator evaluated as “specified risk” was 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”. Since the current SBP Standard 2 accepts FSC and PEFC forest management claims as SBP compliant and since portion of Reta Puits feedstock is FSC or PEFC-

certified then the specified risks above are valid only for noncertified private forests (that is, a Supply Base Evaluation is not required for the feedstock sourced with the SBP-approved Forest Management scheme claim).
Reta Puit OÜ FSC due diligence system is adapted to prevent the risks posed by SBP. The biomass included in the due diligence system is SBP compliant.
Purchasing Controlled Material will only accept FSC Controlled Wood Material. Prior to the inclusion of such material in the SBP system, the supplier's FSC Due Diligence System will be assessed for compliance with the SBP requirements. The inspections have resulted in situations where the company implementing the FSC Due Diligence System is unable to provide sufficient evidence of control of the materials included in the system and the origin of the materials (risks are not sufficiently mitigated). Controlled wood from such companies will not be sold as SBP compliant.

4.4 Conclusion

Due to its extensive industry experience, the company has developed successful FSC due diligence system and adapted it to meet SBP requirements.
The strengths of the system are:
· Majority of the Primary feedstock biomass is controlled directly through Reta Puit OÜ FSC due diligence system, so company will be sure for compliance SBP compliant status;
· The country of origin of the material required for the realization of SBP compliant material will only be Estonia;
Good IT solutions for material origin tracking (all done through IT platforms).

5 Supply Base Evaluation process

SBE was done based on Reta Puit OÜ FSC system's scope, including strong side of the system to ensure compliance with SBP compliant biomass.
In Estonia the supply base evaluation process entails the verification of accompanying documents, purchase agreements, invoices and delivery documents to identify the origins of SBP material. The suppliers sign a contract stating they do not source from HCV areas.
For SBP compliant biomass company mostly will use controlled biomass, that is controlled through companie's due diligence system. Controlled biomass, that is controlled through other companies' due diligence systems will be strictly evaluated before included in SBP compliant biomass and will be accepted only when omitted FSC Controlled Wood claim. The company has reduced the controlled material origin region to be included in the system. FSC Controlled Wood biomass only from Estonia will be used.
SBE was assisted by a forest certification and wood product supply chain consultant. The consultant successfully utilizes forestry knowledge acquired through bachelor and master degrees in forestry, as well as over 2 years of experience in implementing FSC and PEFC supply chain and forest certification.
Stakeholder consultation was also conducted, see below.

6 Stakeholder consultation

One month before the initial audit of the SBP certification, stakeholders were informed to provide questions, criticisms, suggestions on the evaluation of Reta Puit OÜ supply base. The stakeholder list is made up of different members from the economic, social and environmental sectors of two Islands of Estonia (Saaremaa and Hiiumaa) where vast majority of the materials are purchased. Additional SH are added from the western part of Estonia where few percentage of the materials are acquired. This ensures that an SBP certification-compliant and sustainable system is established, considering comments from stakeholders.
Responses to comments from interested parties will be provided after their stakeholders have been informed and received.

6.1 Response to stakeholder comments

7 Mitigation measures

7.1 Mitigation measures

Country:
Estonia

Specified risk indicator:
1.2.1 The BP has implemented appropriate control systems and procedures to ensure that legality of ownership and land use can be demonstrated for the Supply Base.

Specific risk description:
For Estonia "specified risk" was identified to woodland key-habitats, Natura 2000 forest habitat types that are in Natura protection areas limited management zones protection areas with limited management zones (HCV category 3) and cultural and historical sites (HCV category 6 - natural sacred grounds and cross trees) in non-certified
forests.

Mitigation measure:
The responsible person for the implementation of the SBE is the Manager who is also the overall responsible person for the company's FSC and SBP certification systems.

Primary feedstock

Reta Puit will verify all deliveries of primary feedstock which have been harvested in Estonia and are purchased without an FSC claim, whether they have been sourced from areas that are known to include any Indicator 2.1.2 Risk Factors.
Reta Put will use a list of approved suppliers, delivery documents, publicly available official databases (e.g. https://register.metsad.ee, https://kratt.envir.ee, https://geoportaal.maaamet.ee/) and databases provided by competent authorities or FSC Estonia and expert reports, to verify that the delivered primary feedstock has not been sourced from areas known to include any Indicator 2.1.2 Risk Factors.
Reta Put will carry out the following control procedure within the SBE prior to or during the reception and registration of primary feedstock:
1. Has the supplier signed a code of conduct? 1.1 If yes, go to 2. 1.2 If no, the products cannot be sourced.
2. Can the products be traced back to the logging site in forest? 2.1 If yes, go to 3. 2.2 If no, the products cannot be sourced.
3. Is there a felling permit issued? 3.1 If yes, go to 5 3.2 If no, go to 4.
4. Fellings without felling permit. 4.1 If there are no Indicator 2.1.2 Risk Factors on the FMU according to available information, the products can be sourced. 4.2 If there is a Indicator 2.1.2 Risk Factor on FMU, the products cannot be sourced.
5.Does the logging site defined in the felling permit, provided with the supplied material, match with the Indicator 2.1.2 Risk Factor area? 5.1 If yes, the products cannot be sourced. 5.2 If no, the products can be sourced.
Feedstock that originates from Estonia and is sold with an FSC Controlled Wood Claim is accounted by Reta Puit as meeting the requirements of SBE.

7.2 Monitoring and outcomes

When Supplier's FSC Due Diligence Systems do not fully comply with FSC conditions, so such inputs cannot be included in the SBP system. Organization is monitoring all own cuttings and makes random visits in other cutting sites.
Material from HCV areas was not accepted in SPB system.

8 Detailed findings for indicators

Detailed findings for each Indicator are given in Annex 1 in case the Regional Risk Assessment (RRA) is not used.

Is RRA used? Yes

9 Review of report

9.1 Peer review

The SBR has been reviewed and signed by senior management.

9.2 Public or additional reviews

N/A

10 Approval of report

Approval of Supply Base Report by senior management			
Report Prepared by:	**Andres Kirst**	**Director**	**07 Aug 2024**
	Name	**Title**	**Date**
Report Prepared by:	**Ülo Roop**	**Lead Auditor**	**03 Sep 2024**
	Name	**Title**	**Date**
The undersigned persons confirm that I/we are members of the organisation's senior management and do hereby affirm that the contents of this evaluation report were duly acknowledged by senior management as being accurate prior to approval and finalisation of the report.			

Annex 1: Detailed findings for Supply Base Evaluation indicators

N/A

Annex 2: Detailed findings for REDII

Section 1. RED II Supply Base Evaluation

Country:Estonia	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Forest harvesting in Estonia is regulated both nationally and by EU-level legislation. The EU Timber Regulation (EUTR) is the main applicable trade framework to ensure legality in the country. In Estonia, the issuance of forest notifications is regulated by the Forest Act. Forest notifications are issued by the Environmental Board, and compliance with forest notification requirements is monitored by the Environmental Board's supervisory department. The forest notification contains the following information: cadastral and compartment number, tree species, volume of wood to be harvested, area, environmental special conditions. All issued forest notifications and inventory data are publicly visible in the Forest Registry. Based on the cadastral number, it is possible to view forest notifications, nature conservation objects, valuable habitats, and other information through various map layers in the Forest Registry. The Forest Act describes the felling age and maturity diameters of tree species, taking into account different site types. The Forest Act stipulates that the owner of the forest material must be able to prove the origin of the material. Forest owners are obliged to follow the Forest Act and other applicable laws and regulations in forest management. For proof, valid inventory data, a forest notification, and a waybill for transporting forest material are required. Documents must be kept for 7 years. In addition to violations related to the Forest Act, the statistics in the annual reports "FOREST" also reflect violations of the Nature Conservation Act and the Water Act, which are related to forest management. Reta Puit activities: All deliveries must be accompanied by a waybill with the following information: cadastral number, assortment, volume, certificate claim and number, supplier's name. The information is checked at the Reta Puit warehouse gate, and if there are any deficiencies, the delivery will not be processed until all the data is correct. The supplier's address and contact information are available in the supplier list. If the material is purchased at a forest warehouse or as a standing forest, all the aforementioned information is checked before drawing up the material transfer act and before signing the material purchase agreement. Conclusion: In Estonia, all national and EU-level laws and regulations are followed in forest harvesting. Regular supervision is carried out by the state agency Environmental Board, which also publishes statistics related to violations. Reta Puit ensures that each delivery includes origin data for

	the material. Considering the above analysis, the risk is classified as "low risk." Forest Act: https://www.riigiteataja.ee/akt/MS Forest Registry: https://register.metsad.ee/#/ Forest Management Regulations: https://www.riigiteataja.ee/akt/106042021008 List of data to be provided on the forest notification, and the procedure and deadlines for submitting, processing, and registering the forest notification: https://www.riigiteataja.ee/akt/115082017009 EELIS: https://infoleht.keskkonnainfo.ee Environmental Board: https://keskkonnaamet.ee
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Forest regeneration is regulated by the Forest Act and the Forest Management Regulations. After clear-cutting, the forest owner is required to regenerate the cut area within two to ten years from the cutting date (exceptions are specified in MS §24 (3)). In forest regeneration, it is permitted to use natural regeneration, regeneration through planting or sowing, aiding natural regeneration, or a combination of different methods of forest regeneration. Forest owners who fail to fulfill the obligation of forest regeneration may be fined up to 1300 euros per hectare. The imposition of the fine does not exempt them from the obligation to regenerate the forest. Compliance with the requirements is supervised by the Environmental Board's Supervision Department. No significant violations related to forest regeneration have been identified (Forest Yearbook, communication with the Environmental Board, Environmental Board statistics). There is no evidence that forest owners fail to fulfill the obligation of forest regeneration. The Forest Management Regulations outline the requirements for forest regeneration and the tree species that are permitted to be used. The use of genetically modified plants is not allowed in forest regeneration. Forest Act: § 24. Forest regeneration (3) The forest owner is required to apply the forest regeneration methods specified in subsection 2 of this paragraph to the extent that ensures the regeneration of the forest within five years, and in the case of fen, transition mire, bog, horsetail, sedge, and alluvial forest site types, within ten years after cutting or forest damage. § 25. Obligation to regenerate the forest (1) The forest owner is required to apply forest regeneration methods in forest areas of at least 0.5 hectares that have been damaged or in clear-cut areas within two years from the date of damage or cutting. § 3. Forest and forest land (4) A tree and shrub plantation within the meaning of this Act is a growing site established on non-forest land for the intensive cultivation of trees and shrubs, where trees and shrubs are grown and managed as even-aged stands.

	Reta Puit activities: Forest regeneration is supervised by the Environmental Board's Supervision Department. Reta Puit reviewed the statistics available from the Environmental Board regarding forest-related violations. There were no violations related to forest regeneration in the data. If it appears from the Environmental Board's statistics that the number of violations related to forest regeneration is increasing, Reta Puit will conduct random checks on the regenerated areas of suppliers. For this purpose, the supplier's forest regeneration data will be requested, and sample-based field inspections will be carried out. The Environmental Board's statistical data is reviewed once a year. Every delivery or purchase (material purchase from the site) must have a delivery note, and in the case of purchase from the site, origin information, which includes the following information: cadastral number, assortment, quantity, certification statement and code, supplier's name. The origin information is checked before accepting the material at the gate or if the material is purchased at a forest storage site or as standing forest, then before drawing up the material handover act and before signing the material purchase contract. Conclusion: Considering the Environmental Board's statistics, there is no evidence of problems with forest regeneration in Estonia. Therefore, the risk is defined as "low risk". Forest Act: https://www.riigiteataja.ee/akt/MS Forest Management Regulations: https://www.riigiteataja.ee/akt/106042021008 Environmental Board's Supervision Sector Summaries: https://keskkonnaamet.ee/jarelevalve-teavita-1247/jarelevalve/uuringud-statistika
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	In Estonia, the Nature Conservation Act, which protects endangered species, is in force and requires notification of newly discovered locations of endangered species. As of October 2023, 18.1% of the total forest area in Estonia is under strict protection, and 12.8% of the forest area consists of protected forests. In total, 30.9% of the forest area is under protection. Restrictions on forest management in all protected forests are described either through legislation or specific management plans for the protected area. Economic activities in protected areas are regulated by the Nature Conservation Act and other applicable regulations. The Nature Conservation Act sets specific rules for work carried out in nature conservation areas (such as cutting periods, area size, type of cutting, etc.). Special conditions are always listed on the forest notification. Forest notifications are publicly accessible in the Forest Register.

	In Estonia, forest management is based on forest management plans or inventory data. Forest owners can see natural values either from the forest management plan or inventory data (accessible at register.metsad.ee). All information about protected areas is available in the EELIS database. The Water Act regulates the protection and monitoring of water resources (including economic restrictions on the shores of water bodies). During forest cutting, all applicable legal restrictions must be followed to avoid the pollution and damage of water bodies. Information on restrictions is added to the forest notification, and all maps and necessary data are available in the Forest Register. Compliance with the Forest Act is supervised by the Environmental Board's Supervision Department. The annual "FOREST" statistics reflect not only violations related to the Forest Act but also those related to the Nature Conservation Act and the Water Act concerning forest management. The numbers of forest-related violations from 2017 to 2021 were: 2017: 65 2018: 56 2019: 59 2020: 67 2021: 54. Considering the statistics, the number of violations related to forest management has not changed over time. If the Environmental Board's statistics show a sharp increase in the number of violations related to forest management, Reta Puit will conduct random checks on the cut areas of suppliers. For this purpose, forest cutting data will be requested from the supplier, and sample-based field inspections will be carried out. The Environmental Board's statistical data is reviewed once a year. Reta Puit activities: Every shipment must have a waybill that includes the supplier's name, material assortment, quantity, tree species, and cadastral number and/or information on which the material's cadastral origin can be identified. The origin information is checked before accepting the material at the gate, or if the material is purchased at a forest storage site or as standing timber, before drawing up the material handover document and before signing the material purchase contract. If the information is missing, the shipment will not be processed until all the necessary data is available. Annual monitoring of violations related to forest management and, if necessary, the implementation of field inspections. Conclusion: Forest cutting in Estonia complies with all national (including requirements arising from the Nature Conservation Act) and EU-level laws and regulations. Supervision is regularly carried out by the state authority, the Environmental Board, which also publishes statistics related to violations. Given the existing legislation and restrictions on forest management in nature conservation areas in Estonia, the risk is defined as "low risk". Forest Act: https://www.riigiteataja.ee/akt/MS Nature Conservation Act: https://www.riigiteataja.ee/akt/107032023078 Environmental Board: https://keskkonnaamet.ee/ Water Act: https://www.riigiteataja.ee/akt/122022019001?leiaKehtiv Land Improvement Act: https://www.riigiteataja.ee/akt/123112022008?leiaKehtiv Forest Register: https://register.metsad.ee/#/

	EELIS: https://infoleht.keskkonnainfo.ee Ministry of the Environment: https://envir.ee/elusloodus-looduskaitse/metsandus/metsastatistika "FOREST" yearbooks: https://keskkonnaportaal.ee/et/metsa-aastaraamatud Environmental Board's Supervision Sector Summaries: https://keskkonnaamet.ee/jarelevalve-teavita-1247/jarelevalve/uuringud-statistika
(iv) That harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The Forest Act and related regulations describe the requirements that govern biodiversity, soil damage, and other requirements that must be followed in forest management. According to the law, all forest management work must be carried out in accordance with laws and regulations. Forest management must take into account the nesting period of birds and follow the requirements for retention trees. Additionally, the work carried out near water bodies is regulated by law to protect the soil from erosion. The Forest Act describes different types of cutting, reforestation requirements, and various forest use practices to ensure ecological, economic, social, and cultural needs. All special requirements are described in the forest notification. The Forest Management Regulations set out the basic requirements for forest cutting, reforestation, and forest protection, as well as the procedure for ordering and conducting reforestation and forest protection expertise to ensure sustainable forest management and adherence to good forestry practices. The regulations describe activities prohibited to protect the surrounding forest, standing trees, natural regeneration, and forest soil. The Forest Management Regulations also specify requirements for different cutting methods, logging roads, the accumulation of cutting residues, and wood storage. They also cover the use and maintenance of roads, drainage systems, and bridges. The Nature Conservation Act sets out the requirements for managing nature conservation areas and the habitats of protected species (e.g., cutting bans during certain periods). In Estonia, forest management is based on forest management plans or inventory data. Forest owners have information about protected objects through the Forest Register. All information about protected objects is available in the EELIS database. Compliance with the law is monitored by the Environmental Board's Supervision Department. In addition to violations related to the Forest Act, the annual "FOREST" statistics also reflect violations related to the Nature Conservation Act and the Water Act concerning forest management. The number of forest-related violations from 2017 to 2021 were: 2017: 65 2018: 56 2019: 59

	2020: 67 2021: 54 Considering the statistics, the number of violations related to forest management has not increased over the years. If the Environmental Board's statistics show a sharp increase in the number of violations related to forest management, Reta Puit will conduct random checks on the cut areas of suppliers. For this purpose, forest cutting data will be requested from the supplier, and sample-based field inspections will be carried out. The Environmental Board's statistical data is reviewed once a year. Reta Puit activities: Every shipment must have a waybill that includes the supplier's name, material assortment, quantity, tree species, and cadastral number and/or information on which the material's cadastral origin can be identified. The origin information is checked before accepting the material at the gate, or if the material is purchased at a forest storage site or as standing timber, before drawing up the material handover document and before signing the material purchase contract. If the information is missing, the shipment will not be processed until all the necessary data is available. Annual monitoring of violations related to forest management and, if necessary, the implementation of field inspections. Conclusion: Forest cutting in Estonia complies with all national and EU-level laws and regulations. Supervision is regularly carried out by the state authority, the Environmental Board, which also publishes statistics related to violations. Considering the existing legislation and restrictions on forest management in Estonia, the risk is defined as "low risk." Forest Act: https://www.riigiteataja.ee/akt/MS Forest Management Regulations: https://www.riigiteataja.ee/akt/106042021008 Nature Conservation Act: https://www.riigiteataja.ee/akt/107032023078 Ministry of the Environment: https://envir.ee/elusloodus-looduskaitse/metsandus/metsastatistika "FOREST" Yearbooks: https://keskkonnaportaal.ee/et/metsa-aastaraamatud Environmental Board's Supervision Sector Summaries: https://keskkonnaamet.ee/jarelevalve-teavita-1247/jarelevalve/uuringud-statistika .
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	According to Estonia's forestry statistics for 2022, the annual logging volume between 2000 and 2022 ranged from 7.9 to 12.8 million cubic meters. During the same period, the annual growth increment exceeded 14 million cubic meters per year. The annual growth increment of managed forests exceeded 12 million cubic meters per year. Statistics show that the annual growth has long exceeded the annual logging volume. The Forest Development Plan until 2020 described a sustainable logging volume as

	12-14 million cubic meters per year. The draft Forest Development Plan until 2030, considering various forest usage scenarios, aims for a more balanced forest use and favors smaller logging volumes. Forest management in Estonia includes all silvicultural practices, including sustainable management through logging and reforestation. According to the Statistical Office, since 2012, less than 70% of the annual forest growth has been harvested. **Reta Puit activities:** Every shipment must have a waybill that includes the supplier's name, material assortment, quantity, tree species, and cadastral number and/or information by which the material's cadastral origin can be identified. The origin information is checked before accepting the material at the gate, or if the material is purchased at a forest storage site or as standing timber, before drawing up the material handover document and before signing the material purchase contract. If the information is missing, the shipment will not be processed until all the necessary data is available. **Conclusion:** Considering national statistics and forest development plan documents, forest usage in Estonia is long-term sustainable, and the risk is defined as "low risk." **Forest Statistics:** Estonian forest resources and logging volume 2022 data: https://envir.ee/elusloodus-looduskaitse/metsandus/metsastatistika Yearbooks "FOREST": https://keskkonnaportaal.ee/et/metsa-aastaraamatud
LULUCF criteria 29(7)	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
Level B management system at the level of the forest sourcing area	N/A

Section 2. RED II detailed findings for secondary and tertiary feedstock

10.1 Verification and monitoring of suppliers

N/A

10.2 Feedstock inspection and classification upon receipt

N/A

10.3 Supplier audit for secondary and tertiary feedstock

N/A