

Better Biomass audit checklist for forest biomass

Version 2025-07

Introduction

This checklist focuses on the Better Biomass requirements **that apply specifically to forest biomass**. This checklist shall be used in conjunction with other checklist(s) focusing on general data, chain of custody and GHG requirements, etc., as appropriate.

Certification bodies shall **integrate this checklist in their audit report format**. They may apply editing to the checklist, but shall include all texts as detailed in this document.

Better Biomass certificate holders can use this checklist for internal audits, for internal training or to prepare for an audit. The use of the checklist for these purposes is voluntary but recommended.

This checklist distinguishes **general (management) requirements, indicated with ‘M’, and forest biomass requirements, indicated with ‘F’**.

In this checklist, each requirement is complemented by **verification guidance information** and information on what **evidence** may be provided

If a requirement is not applicable for a specific audit, it must be answered as ‘not applicable’ (N.A.) For relevant requirements, the conformity has to be marked with “yes” (conformity) or “no” (non-conformity). If indicated, detailed information must be provided in the column “finding” Every “no” must be explained in the column “findings” and requires the definition of corrective measures.

Reference to Better Biomass documents always refers to the latest version that is available on the Better Biomass website

Requirement M.1

Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?

Guidance on verification

Verify whether there is a management system in place. Verify whether the system covers sustainability requirements at all relevant operations. Verify if risk factors like expertise, education and training of employees and service providers, subcontractors are covered.

Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?

Required evidence

Verify distribution lists and demand documents from personnel, storage facilities, subcontractors, and service providers. Distribution lists, emails, letters, relevant management system documents

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.2

Have employees been appointed who are responsible for the implementation, verification, development and updating of the Better Biomass requirements at all critical control points?

Guidance on verification

Verify responsibility and authorization of appointed personnel regarding critical control points like incoming and outgoing materials, warehouse bookkeeping, weighbridge, logistics, sales and distribution, quality control, etc., Interview relevant personnel.

Required evidence

Organization chart, job and responsibility descriptions, QM system, distribution lists for internal guidelines, updating procedures

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.3

Did trainings take place appropriate to the needs of the employees at critical control points?

Guidance on verification

Verify training material, course planning documents and whether the relevant employees participated in the training. Interview participants.

Required evidence

Training course planning, training documents, distribution lists, emails, participant lists, certificates

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.4

Has an internal audit/inspection/assessment regarding the implementation of all relevant Better Biomass requirements taken place (relevant service providers and subcontractors have to be taken into account)?

Guidance on verification

Visual inspection of audit report (inspection should take place at least once a year). Verify if the audit report takes into account relevant service providers and subcontractors.

Required evidence

Report, action plan, progress report

If required, have corrective and/or preventive measures been established? Verify corrective and/or preventive measures that have been established. Report, action plan, progress report

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.5

Was the internal audit report reviewed by the organization's management?

Guidance on verification

Verify whether the management has reviewed the internal audit report (should take place at least once a year)

Required evidence

Review report, minutes, protocol, interview management personnel, QM system

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.6

Are the internal processes documented appropriately?

Guidance on verification

Verify if the documentation includes e.g., process descriptions, main product(s) and by-products, waste and residues and losses within the process, flow charts etc.

Required evidence

Material flow charts, process descriptions. Production reports, organization charts, etc.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.7

Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points?

Guidance on verification

Verify procedures (e.g., regarding sustainability requirements, traceability, mass balance, GHG calculation etc.) at critical control points (e.g. raw material sourcing, conversion process, logistics of incoming and outgoing goods, inventory control, sales and distribution, quality assurance, warehouse bookkeeping, weighbridge, etc.).

Required evidence

Material flow charts, standard operating procedures, job and responsibility descriptions, organization chart, contracts with service providers/ subcontractors.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.8

Is the technical equipment and infrastructure available and in operation for the critical control points?

Guidance on verification

Verify whether weighbridges, flow meters, sensors, measuring devices etc. are available, fully functional and calibrated, in particular in the areas of site gate, silos, warehouse, conversion process, etc.

Required evidence

Weighbridge ticket, sensor display, computer system reports, display, computer reports regarding process parameters, filling status, etc.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.9

If the operational unit is also certified under other sustainability certification schemes with comparable scopes at the time of the audit or has been certified in the twelve months prior to the audit, are all relevant information on the other certification schemes available to the auditor?

Guidance on verification

Verify if the economic operator currently has valid certificates under other certification schemes with comparable scopes or had such certificates in the twelve months prior to the audit. For Better Biomass in particular those systems which are recognised under RED III are relevant. Verify the scopes of those certifications. Check if all relevant information are available, including mass balance data, sustainability declarations, GHG calculations and the auditing reports from previous audits are available

Required evidence

Certificates of other schemes, website/databases of other schemes. Quantity bookkeeping, mass balances, sustainability declarations/delivery documents issued under other schemes, GHG calculations, audit reports

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.10

Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes?

Guidance on verification

Verify if the audited site has a history of certification under one (or more) certification scheme(s) with comparable scope. Check which other sustainability certification schemes are currently being used or have been used within the previous 12 months. Check with the respective other certification scheme(s) if certificates have been withdrawn within the previous 12 months. Verify if the information on the certification history as provided in the registration with Better Biomass is correct.

Required evidence

Certificates, databases and registries of certification schemes, interview with personnel

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.11

Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (certification systems recognised under RED III)?

Guidance on verification

Check which other sustainability certification schemes have been used within the previous 12 months. Check if certificates have been withdrawn within the previous 12 months. Verify that the operational unit is currently (at the date of the audit) not blacklisted by another sustainability certification scheme. Note: If an economic unit is suspended or excluded from certification by another sustainability certification system, certification under Better Biomass is not possible, until the suspension or exclusion expires.

Required evidence

Certificates, databases and registries of certification schemes, interview with personnel

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement M.12

Are documents and information treated as confidential and is it ensured that they not made accessible to third parties?

Guidance on verification

Verify that no access to confidential documents, information, databases, etc. is possible by third parties.

Required evidence

Distribution lists, emails and access authorizations to data bases

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.1: Legality of harvest – legislation (Level A)

Are there national or sub national laws in place covering the legality of harvesting operations?

Guidance on verification

Check the legality of harvesting operations by compliance of harvesting with existing legislation in country of harvest; and, as specified in point (h) of Article 2 of Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of economic operators who place timber and timber products on the market (EUTR).

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.2 Legality of harvest – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws related to the legality of harvesting operations?

Guidance on verification

Check if monitoring and enforcement systems are in place and that there is sufficient evidence of legislative enforcement. There shall be no significant lack of enforcement of the national and sub-national laws and regulations.

Required evidence

The existence of a ruling of the Court of Justice against a Member State, for the violation of relevant Union legislation, such as Regulation (EU) No 995/2010 of the European Parliament and of the Council, shall be considered evidence of such a lack of enforcement, as well as other infringements relating to the REDIII and other relevant environmental legislation such as the Habitats Directive. Information published in the country (level A) risk assessment.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.3 Legality of harvest (Level B)

Is there a management system in place documenting compliance with the legality of harvesting operations on forest sourcing area level?

Guidance on verification

The legality of harvesting operations, which shall be proven by providing evidence of the compliance of harvesting with the due diligence system defined in article 6 of Regulation (EU) No 995/2010 of the European Parliament and of the Council. The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area.

Required evidence

The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.4 Forest regeneration – legislation (level A)

Are there national or sub national laws put in place ensuring forest regeneration of the sourcing area?

Guidance on verification

Check that there are national laws in place ensuring forest regeneration, which may be proven by providing evidence that the applicable laws require natural or artificial regeneration, or a combination thereof, that is directed at establishing a new forest on the same harvesting site within an appropriate period according to the relevant national legislation.

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.5 Forest regeneration – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws related to forest regeneration of the sourcing area?

Guidance on verification

Assess whether the laws related to forest regeneration are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. Information published in the country (Level A) risk assessment. Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria.

Required evidence

Review the UNEP-WCMC “briefing notes on the implementation of the EU Timber Regulation” of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.6 Forest regeneration (Level B)

Is it ensured, that compliance with the forest regeneration criterion of sourcing areas are met?

Guidance on verification

Identify how the forest biomass has been collected. In case of final felling, clearcutting or selective logging or from a calamity, regeneration is required. Regeneration needs to be carried out, either through natural regeneration, planting and seeding, or coppice regrowth. Forest regeneration should maintain quality and quantity of the harvested forest areas at least within a five- year regeneration period after harvesting; additionally, there should be no indication of a deterioration of the biodiversity within the regenerated forest area.

Biomass resulting from thinning (here thinning means: a reduction of the number of stems to give more space for the crowns of the main trees of interest to develop to maturity) or from the pruning of trees, regeneration would not be an issue and the biomass is considered compliant with the criterion.

Required evidence

The information for the assessment should be specified in forest management plans/operational reports/harvest protocols by specifying the type of forest operation from which forest biomass stems from (e.g. final felling, thinning, salvage cuttings). The information must be specified for each stand individually. The relevant information could be obtained e.g. from the forest owner directly, or from a competent authority that compiles such information from forests within the sourcing area

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.7 Forest regeneration – management system (Level B)

Is there a management system in place to ensure at forest sourcing area level that harvested areas are regenerated?

Guidance on verification

Forest regeneration is carried out in a manner that at least maintains the quality and quantity of the harvested forest areas, which may be proven by providing evidence of the establishment of a new forest in the same area within a maximum of ten years after the harvesting. This may be proven by using forest management plans, operational protocols, environmental impact assessments, and results of relevant compliance audits and inspections.

Required evidence

The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.8 Protected areas – legislation (Level A)

Are there national or sub national laws put in place to ensure the protection of areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands?

Guidance on verification

Verify that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction. The list of area could include: > National park > Natural monument or feature > Habitat/species management area > Protected landscape/seascape > Protected area with sustainable use of natural resources.

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.9 Protected areas – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws related to the protection of areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands?

Guidance on verification

Assess whether the laws related to the protection of areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations.

Required evidence

Information published in the country (Level A) risk assessment. Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC “briefing notes on the implementation of the EU Timber Regulation” of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.10 Protected areas (Level B)

Is it ensured, that forest biomass does not originate from areas designated by international or national law or by the relevant competent authority for nature protection purposes, including wetlands, grassland, heathland and peatlands?

Guidance on verification

Areas designated by international or national law or by the relevant competent authority for nature protection purposes, or comprehensive global database on protected areas such as the World Database on Protected Areas (WDPA), including wetlands, grassland, heathland and peatlands, are protected. The list of area could include: > National park > Natural monument or feature > Habitat/species management area > Protected landscape/seascape > Protected area with sustainable use of natural resources. Specific conditions and restrictions (such as areas, species, amounts, locations and time periods) need to be clarified prior to any harvesting activities. The evidence (official permission) needs to be provided upon every consignment originating partly or fully from nature protection areas. Operational reports are either implemented by a second or third party and endorsed by the competent authority, or the reports are implemented via field inspections with an agent of the relevant competent authority.

Required evidence

International and national databases, official maps, satellite imaging. Examples of databases could be the World Database on Protected Areas (WDPA) from IUCN or the UNESCO Biosphere Reserves. Evidence that an official permission for biomass harvesting was granted by the relevant competent authority. Operational reports or harvest protocols, describing amounts and harvesting systems in the respective type of nature protection area.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.11 Protected areas – management system (Level B)

Is there a management system in place to ensure that designated nature protection areas are protected or that their harvesting does not interfere with the nature protection purpose?

Guidance on verification

Verify that forest biomass does not originate from areas designated by international or national law or by relevant competent authority for nature protection, including in wetlands, grassland, heathland and peatlands, and that they are protected with the aim of preserving biodiversity and preventing habitat destruction, unless there is evidence that the harvesting of the raw material does not interfere with the protection objectives of the designated areas.

Required evidence

The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.12 Soil quality and biodiversity – legislation (Level A)

Are there national or sub national laws put in place to ensure the maintenance of soil quality and biodiversity?

Guidance on verification

Harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact. Maintenance of soil quality and of biodiversity may be proven by providing evidence that the legal compliance at national or sub-national level, or relevant forest management rules: > primary forests and old growth forests must not be degraded or converted into plantation forests; > that harvesting provides for the protection of soils and of species and habitats including those protected by international or national law. Harvesting shall not take place on vulnerable soils. Data on site-specific environmental features must be made available to economic operators so that their work is facilitated; and > that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located and with locally and ecologically appropriate retention thresholds for deadwood, stumps and roots extraction and; > that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats.

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.13 Soil quality and biodiversity – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws related to maintaining soil quality and biodiversity?

Guidance on verification

Assess whether the laws related to maintaining soil quality and biodiversity are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. Information published in the country (Level A) risk assessment. Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria.

Required evidence

Review the UNEP-WCMC “briefing notes on the implementation of the EU Timber Regulation” of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.14 Soil quality and biodiversity (Level B)

Is it ensured, that the requirements for maintaining soil quality and biodiversity at forest sourcing area level are complied with?

Guidance on verification

Forest harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact . This may be proven by providing evidence that the relevant risks associated with the harvesting of forest biomass for energy production have been identified in advance; and that, appropriate mitigation actions have been implemented such as the following: > primary forests and old growth forests are not degraded or converted into plantation forests; > harvesting of stumps and roots is minimised; > no harvesting is carried out on vulnerable soils; > harvesting is carried out through logging systems that minimise impacts on soil quality, including soil compaction; > harvesting is carried out in a way that minimizes impacts on biodiversity features and habitats, including plants and animals protected under international or national legislation; > a locally-appropriate quantity and assortments of deadwood is left in the forest; and > large clear-cuts are minimised except in cases where it is temporarily justified due to documented forest pests, storms or other natural disturbances.

Required evidence

Mitigation actions may be proven by using international and national databases, official maps and satellite imaging, forest management plans, operational protocols, and harvesting protocols, results of relevant compliance audits and inspections.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.15 Soil quality and biodiversity – management system (Level B)

Is there a management system in place to ensure at forest sourcing area level that the requirements for maintaining soil quality and biodiversity are complied with?

Guidance on verification

Verify that forest harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact. This may be proven by providing evidence that the relevant risks associated with the harvesting of forest biomass for energy production have been identified in advance; and that, appropriate mitigation actions have been implemented.

Required evidence

The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.16 Long-term production capacity of forests – legislation (Level A)

Are there national or sub national laws put in place to ensure that harvesting maintains the long-term production capacity of forests?

Guidance on verification

Long-term production capacity of the forest is maintained or increased, which may be proven by providing evidence that the applicable law at national or subnational level ensures that, based on average annual data, the fellings do not exceed the net increment over an appropriate period according to the relevant national legislation, except in cases where it is temporarily justified due to documented forest pests, storms or other natural disturbances.

Information published in the country (Level A) risk assessment.

Required evidence

Publicly available records of legislation in place in the given country.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.17 Long term production capacity of forests – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws related to maintaining the long term production capacity of forests whilst harvesting?

Guidance on verification

Assess whether the laws related to maintaining the long-term production capacity of forests whilst harvesting are adequately enforced and monitored. There shall be no significant lack of enforcement of the national and sub-national laws and regulations. Information published in the country (Level A) risk assessment. Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC “briefing notes on the implementation of the EU Timber Regulation” of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved.

Required evidence

Review any other evidence from governmental organization which can be used to prove a lack of compliance.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.18 Long term production capacity of forests (Level B)

Is it ensured, that the requirements on long-term production capacity of forests are fulfilled?

Guidance on verification

The harvest maintains or improves the forest's long-term production capacity. This may be proven by providing evidence that the annual fellings do not exceed the net annual increment in the relevant sourcing area on average within the ten-year period prior to the harvesting intervention, unless different amounts are duly justified in order to enhance the future production capacity of the forest; or because of documented forest pests, storms or other natural disturbance. This may be proven by using public or private forest inventory data.

Required evidence

Data for 'annually logged wood amounts' and for 'net annual increment' are available. Public or private forest inventory data. Permits or documents including reports of the relevant competent forest authority.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.19 Long term production capacity of forests – management system (Level B)

Is there a management system in place to ensure at forest sourcing area level that harvesting maintains or improves the long-term productive capacity of the forest?

Guidance on verification

Verify that the harvest maintains or improves the forest's long-term production capacity. This may be proven by providing evidence that the annual fellings do not exceed the net annual increment in the relevant sourcing area on average within the ten-year period prior to the harvesting intervention, unless different amounts are duly justified in order to enhance the future production capacity of the forest; or because of documented forest pests, storms or other natural disturbance. This may be proven by using public or private forest inventory data.

Required evidence

The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.20 Exclusion of lands with high biodiversity value and high carbon stocks – legislation (Level A)

Are there national or sub national laws put in place to ensure that forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?

Guidance on verification

Verify that there are national or sub-national laws in place ensuring that forests, in which forest biomass is harvested from, do not stem from lands with high biodiversity value and high carbon stock. This includes: > Primary forests, other wooded lands, and old growth forests > Highly biodiverse forest and other wooded land which is species-rich and not degraded > Highly biodiverse grassland (natural or non-natural) spanning more than one hectare > Heathlands > Wetlands > Peatlands.

Required evidence

Publicly available records of legislation in place in the given country.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.21 Exclusion of lands with high biodiversity value and high carbon stocks – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws ensuring that forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?

Guidance on verification

Assess if monitoring and enforcement systems are in place and that there is sufficient evidence of legislative enforcement that forests, in which forest biomass is harvested from, do not stem from lands with high biodiversity value and high carbon stock. This includes: > Primary forests, other wooded lands, and old growth forests > Highly biodiverse forest and other wooded land which is species-rich and not degraded > Highly biodiverse grassland (natural or non-natural) spanning more than one hectare > Heathlands > Wetlands > Peatlands. There shall be no significant lack of enforcement of the national and sub-national laws and regulations.

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country. Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC “briefing notes on the implementation of the EU Timber Regulation” of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.22 Exclusion of lands with high biodiversity value and high carbon stocks (Level B)

Is it ensured, that forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?

Guidance on verification

Determine where the forest biomass was obtained, ensuring that it was not harvested from forests that originate from lands with high biodiversity value and high carbon stock. This includes: > Primary forests, other wooded lands, and old growth forests > Highly biodiverse forest and other wooded land which is species-rich and not degraded > Highly biodiverse grassland (natural or non-natural) spanning more than one hectare > Heathlands > Wetlands >.

Required evidence

Public or private forest inventory or forest historical data. Permits or documents including reports of the relevant competent forest authority.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.23 Exclusion of lands with high biodiversity value and high carbon stocks – management system (Level B)

Is there a management system in place to ensure that at forest sourcing area level forests, in which forest biomass is harvested from, do not originate from lands with high biodiversity value and high carbon stock?

Guidance on verification

Verify that forest biomass is not harvested from forests originating from lands with high biodiversity value and high carbon stock. This includes: > Primary forests, other wooded lands, and old growth forests > Highly biodiverse forest and other wooded land which is species-rich and not degraded > Highly biodiverse grassland (natural or non-natural) spanning more than one hectare > Heathlands > Wetlands > Peatlands. For additional information about each land category listed.

Required evidence

The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.24 Statement of assurance – legislation (Level A)

Are there national or sub national laws put in place obliging companies to issue a statement of assurance, ensuring that forest biomass used in installations producing biofuels, bioliquids and biomass fuels are not sourced from forests originating from lands with high biodiversity value and high carbon stock?

Guidance on verification

Verify that there are national or sub-national laws in place that obliges companies to issue a statement of assurance ensuring forest biomass used in installations producing biofuels, bioliquids and biomass fuels are not sourced from forests originating from lands with high biodiversity value and high carbon stock. This includes: > Primary forests and other wooded land > Highly biodiverse forest and other wooded land which is species-rich and not degraded > Highly biodiverse grassland (natural or non-natural) spanning more than one hectare > Heathlands > Wetlands > Peatlands for additional information about each land category listed. Check compliance of company if statement of assurance is issued.

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country. In addition to this, a statement of assurance (for example, based on contracts with suppliers or through self-declarations, sustainability declarations), stating that forest biomass used was not sourced from forests originating from land with high carbon stock or high biodiversity value.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.25 Statement of assurance – enforcement and monitoring (Level A)

Is there adequate enforcement and monitoring of the laws that oblige companies to issue a statement of assurance, ensuring forest biomass used in installations producing biofuels, bioliquids and biomass fuels is not sourced from forests originating from lands with high biodiversity value and high carbon stock?

Guidance on verification

Assess whether the laws are adequately enforced and monitored, ensuring that companies issue the relevant statement of assurance. Statement of assurance must specify that forest biomass used in installations producing biofuels, bioliquids and biomass fuels is not sourced from forests originating from lands with high biodiversity value and high carbon stock. This includes: > Primary forests and other wooded land > Highly biodiverse forest and other wooded land which is species-rich and not degraded > Highly biodiverse grassland (natural or non-natural) spanning more than one hectare > Heathlands > Wetlands > Peatlands for additional information about each land category listed. Check compliance of company if statement of assurance is issued.

Required evidence

Information published in the country (Level A) risk assessment. Publicly available records of legislation in place in the given country. Check if there is an ongoing infringement procedure by the European Commission against the country in any field relevant to the criteria. Review the UNEP-WCMC “briefing notes on the implementation of the EU Timber Regulation” of the past two years to check for any mention of serious offenses. If it is mentioned, the mentioned issues must have been resolved. Review any other evidence from governmental organization which can be used to prove a lack of compliance.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.26 Carbon stocks – Party to the Paris Agreement (Level A)

Is it ensured, that the country or regional economic integration organisation from which the forest biomass originates a party to the Paris Agreement?

Guidance on verification

Verify whether the country or regional economic integration organisation is listed as a Party to the Paris Agreement. This shall be done by checking the United Nations list of parties to the Paris Agreement.

Required evidence

The United Nations list of parties to the Paris Agreement: https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=X XVII-7-d&chapter=27&clang=_en

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.27 Carbon stocks – Nationally Determined Contribution (Level A)

Is it ensured, that either a nationally determined contribution (NDC) is submitted to the to the United Nations Framework Convention on Climate Change (UNFCCC) as specified in the verification guidance, or that there are national or sub-national laws, applicable to the area of harvest, to conserve and enhance carbon stocks and sinks in forests ?

Guidance on verification

In order to fulfil the requirement either an NDC with the required characteristics needs to be submitted, or there need to be national or sub-national laws in place applicable to the area of harvest, to conserve and enhance carbon stocks and sinks in forests. The submitted NDC needs to fulfill the following three requirements: (a) the NDC includes the agriculture, forestry and land use sectors, either combined as one agriculture, forestry and other land use (AFOLU) sector, or as agriculture and LULUCF sectors separately; (b) the NDC explains how the agriculture, forestry and land use sectors have been considered in the NDC; (c) the NDC counts the emissions and removals from the agriculture, forestry and land use sectors against the country's overall emission reduction target, including emissions associated with harvesting of forest biomass; Please note that all three requirements have to be fulfilled in the NDC in order to be compliant with this requirement. Check whether national or sub national laws are in place that aim to conserve and enhance carbon stocks and sinks in forests. The presence of such laws must be accompanied with evidence that reported LULUCF sector emissions do not exceed removals.

Required evidence

NDC is included in the UNFCCC NDC Registry: <https://unfccc.int/ndc-information/nationally-determined-contributions-ndcs> The information on emissions and removals, as well as changes in carbon stock in AFOLU sector should be found directly in the specific NDC. Such laws could be (sub-) national laws implementing the LULUCF Regulation, or other climate change or protection-related laws in case they require that forest carbon stocks and sinks are maintained or enhanced. The presence of a law that merely requires that forest area should be maintained is not sufficient. Compare emissions and removals for the LULUCF sector, as reported in National Inventory Reports submitted to UNFCCC: <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/national-inventory-submissions-2019>

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	

Requirement F.28 Carbon stocks – management system (Level B)

Is there a management system, including adequate monitoring and verification in place to ensure at forest sourcing area level that carbon stock and sink levels in the forest are maintained or strengthened over the long term?

Guidance on verification

The forest biomass must be harvested in a forest for which forest management systems are in place at forest sourcing area level to ensure that levels of carbon stocks and sinks in the forest are maintained or strengthened over the long term. Economic operator shall have adequate monitoring and verification systems of the actual development of carbon stock and sinks. Verify step-wise approach to confirm compliance with LULUCF criteria through management systems.

Required evidence

The management system has to document management practices with relevance to the sustainability criteria that have been and are planned to be applied by forest managers/owners in the sourcing area. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk based approach is collected, verified, assessed, securely stored by the economic operator and passed down the supply chain.

Assessment result

In conformity	Yes/No/N.A.
Type of non-conformity noted (if applicable)	
Summary of findings	