

“SCA Latvijas meži” SIA

Forest Management Plan 2019-2025



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Valmiera, 2019

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Introduction

“SCA Latvijas meži” SIA (hereinafter referred to as LM) is a subsidiary of SCA Graphic Sundsvall AB and is a part of the group of the Head of the Forest Management Group, which includes forest areas of SCA Graphic Sundsvall AB subsidiaries in Latvia. The Forest Management Plan (hereinafter referred to as the FMP) contains the results of the forest management planning process, including forest management goals, resource assessment, planned and performed activities, as well as references to SCA LM internal regulations. The goal of the SCA LM Group is to manage forest holdings by promoting sustainable forest management in Latvian forests.

The FMP summary is publicly available on www.sca.com. It is discussed with the stakeholders at least every 5 years or whenever significant changes occur in forest management techniques. The management plan is updated at least once a year. The FMP summary complies with the requirements of the legislative enactments of the Republic of Latvia and the forest management standards. Upon developing the FMP, the compliance of the FSC Interim Forest Stewardship Standard for Latvia and PEFC Forest Management Certification Standard for Latvia with the existing legislation was assessed and no conflictive situations were identified. A reassessment will be carried out whenever the FMP is updated. By approving this document, SCA LM undertakes to comply with the principles and criteria and related policies and standards of FSC® (FSC-C151452) (SCS-FM/COC-006949) and PEFC (PEFC/12-23-013), as well as with all applicable legal requirements of the Republic of Latvia and requires the same commitment from all outsourcing service providers. The Head of the Group is responsible for the content of this FMP, and it is approved by the Certification Officer. If you have any questions or comments regarding this FMP, please email them to: info.scalatvija@sca.com.

1. Forest management goals

SCA's overall goal is to manage forests long-term with the ambition to both produce more valuable raw material and to preserve and develop the forests other values. The most important sustainability target in forest management is developing and preserving the biodiversity in company's forests. It is assessed which forests we use for timber production and which forests we should preserve or manage with a focus on benefiting biodiversity.

Long term company goals are divided by economic, environmental, and social:

Economic goals:
Forest management is to be based on the principles of sustainable forest management.
Forest management is to be carried out according to the company's annual budget.
The planned management activities are carried out according to the priority investments, thus improving the long-term economic productivity of the forest.
Methods for achieving:
When purchasing new forest land areas, to assess the possibility of observing previously established forest management principles.
To plan forest management activities on time — thinning, tending of young stands, thus increasing forest productivity and value in the long run.
To identify non-forest and non-productive agricultural lands owned by the company and to plan their transformation into productive forest stands.
Forest management activities should be substantiated and planned with the goal of improving the quality and productivity of forest stands.
To use high-quality and certified planting material for reforestation.

Environmental goals
To carry out forest management in accordance with FSC, PEFC and ISO 14001 certification standards.
At least 10% of the managed forest area is primarily aimed at nature preservation.
Timber harvesting in the forest is planned to be at a lower level than the actual increase in wood supplies.
Management of habitats and biotopes of protected species — forest management is carried out taking into account the existing protected areas and areas of high conservation value forests. The management takes into account the potential areas of appearance of new protected species.
To reduce the areas affected by invasive species through chemical and mechanical containment.
Methods for achieving
To carry out forest management in accordance with the predefined environmental goals.
To carry out regular monitoring of the holdings owned by the company to prevent potential environmental risks and to identify necessary management principles.
To identify the areas affected by invasive species — Sosnowski hogweed, and to reduce the spread of the species by chemical and mechanical eradication.

Social goals:
Non-timber forest resources are to be available for public use.
Forest management is to be carried out by assessing the impact on the surrounding social environment and society, minimizing potential negative impacts.
To promote the employment of local community in forest management and harvesting activities.
To train the company's employees by providing the necessary knowledge for the implementation of sustainable forest management principles.
Methods for achieving
To involve local companies in forest management activities by promoting public employment.
To train employees to achieve sustainable forest management goals and preserve nature values.
To support, as far as possible, measures aimed at community educating on environmental protection issues.
Employees of the company follow the standard of good communication practice, and they are socially accessible. Contact details for possible communication to resolve a problem situation are publicly available.

2. Description of SCA Latvijas meži group holdings

This chapter provides information on resources of the forests to be managed, environmental restrictions, land use and ownership status, socio-economic conditions, and a description of adjacent lands. SCA LM manages its own forests in the territory of Latvia. During year 2024 SCA Phoenix AM East SIA was merged into SCA Phoenix AM Latvia SIA. As of July 2024, SCA Latvijas meži SIA consists of one group member SCA LM being the head of the group (Figure 1). All group members confirm the commitment to comply with Latvian National PEFC Forest management standard, the FSC interim Forest Stewardship Standard for Latvia and other applicable requirements of the certification system, continuously improving the sustainable management system.

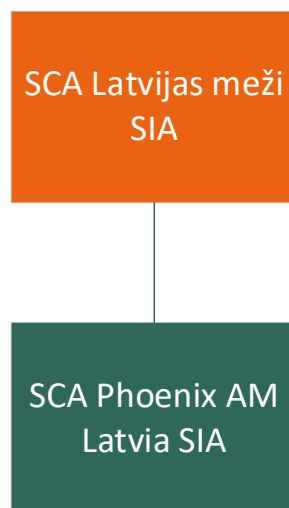


Figure 1. SCA LM group members

List of current and previous group member of SCA Latvijas Meži SIA is presented in Table 1.

Table 1. List of group certificate members

1.	"SCA Latvijas meži" SIA, legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 40103282492	LM	Head of the group
2.	"SCA Phoenix AM East" SIA Legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 50203253701	AME	Merged into AML: 01.07.2024
3.	"SCA Phoenix AM Latvia" SIA Legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 40203253714	AML	Joined the group on: 18.08.2020
4.	"SCA Vidzeme" SIA Legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 40103218549	SUN	Merged into AML 01.07.2023
5.	"SCA Rimon" SIA Legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 40103342927	RIM	Merged into AML 01.07.2023
6.	"SCA Berger" SIA Legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 50003694611	BER	Merged into AML 01.07.2023
7.	"SCA Nordic" SIA Legal address: Rīgas (Rīgas) iela 103, Valmiera, LV-4201, Reg. No. 40003658483	NOR	Merged into AML 01.07.2023

Activities intentionally violating FSC principles and criteria and PEFC standard requirements are not performed in the territories outside the scope of the certificate. All disputes arising out of ownership or usage rights are documented.

2.1 Location of land owned by SCA LM group

SCA LM group manages 47 187 hectares of forest land in Latvia. Group properties are located throughout Latvia.



LM

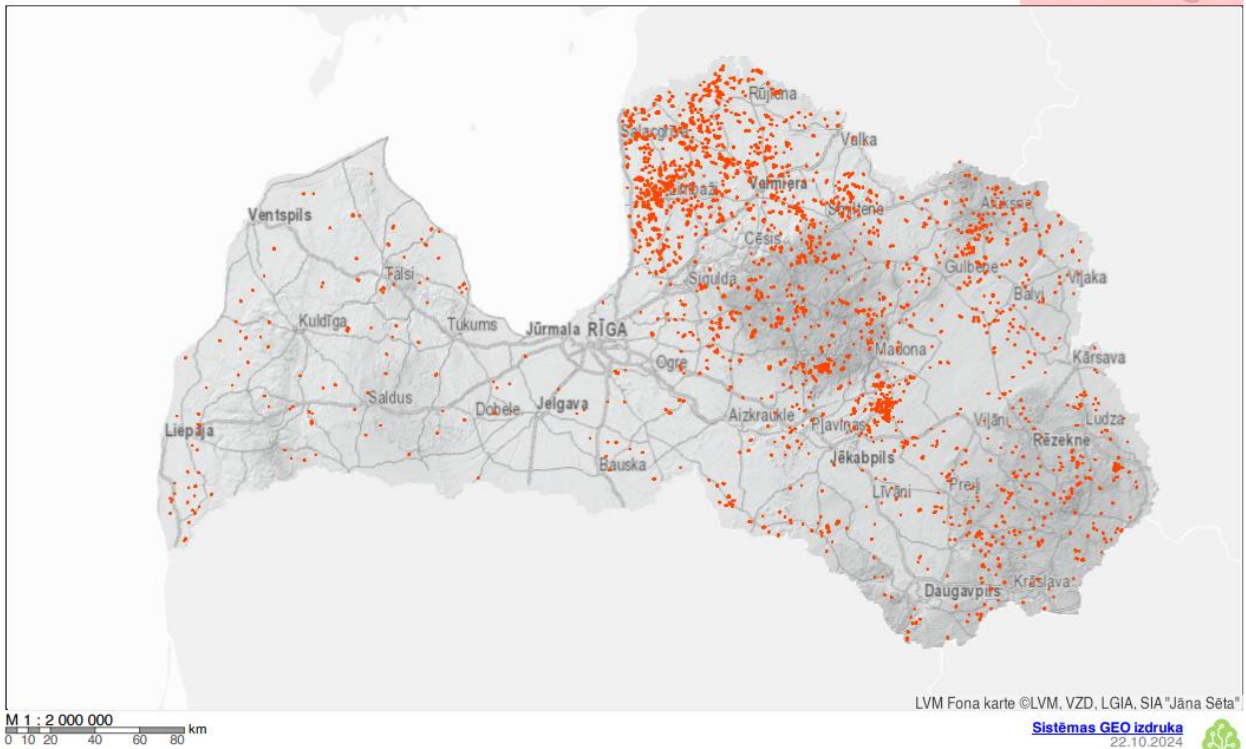


Figure 2. Location of SCA Latvijas meži properties

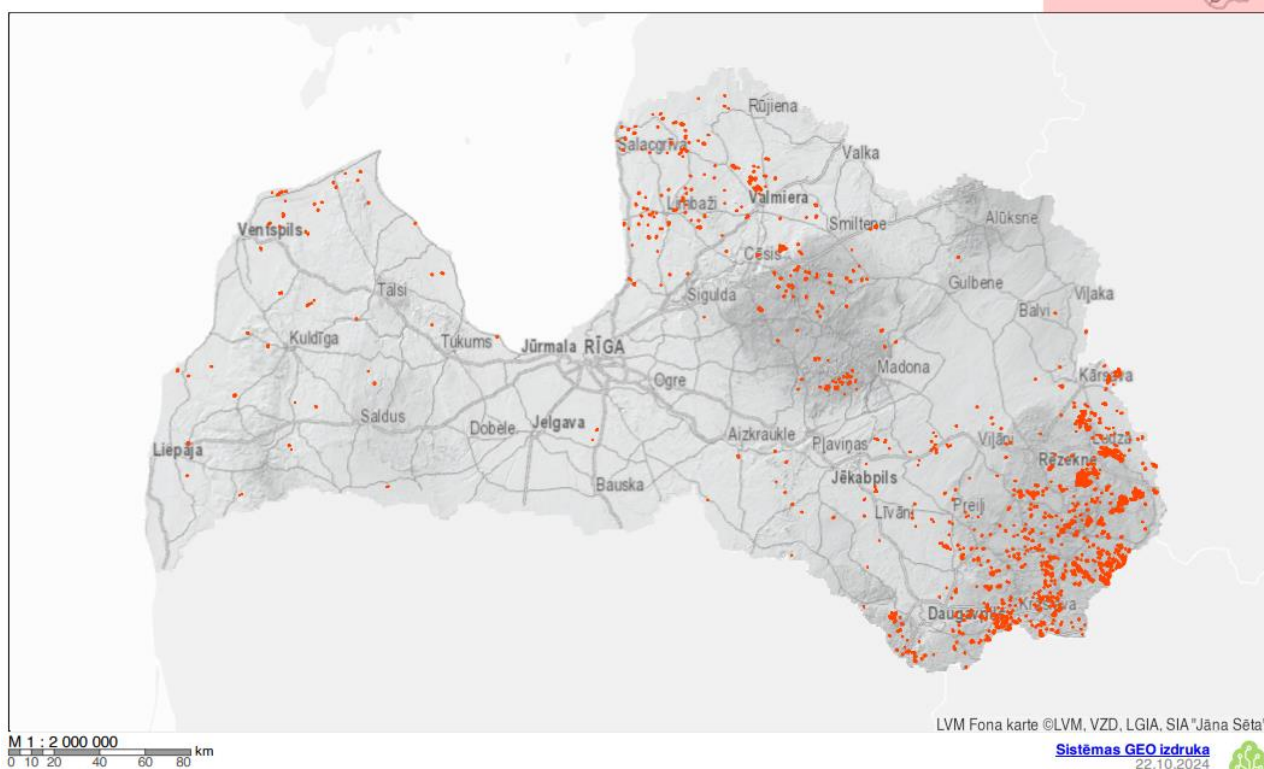


Figure 3. Location of SCA Phoenix AM Latvia SIA properties

2.2 Description of forest stands

Forest data calculations are based on data from State Forest Service (SFS). Division of forest area between group member is shown in Table 2 and the breakdown of the group member territory by land category in Table 3. From the beginning of certification 47 187 hectares have been included under SCA LM group (Figure 4).

Table 2. Total forest area

Company	Total area, ha
SCA Latvijas meži SIA	28 855
SCA AM Latvia SIA	18 333
Sum	47 187

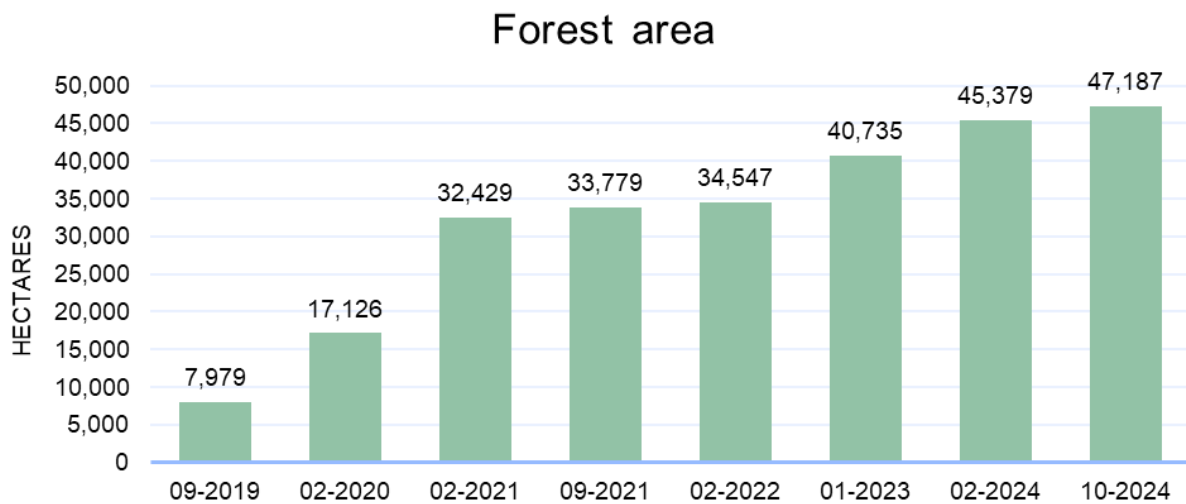


Figure 4. Total forest area (ha), changes

Table 3. Classification of land categories managed by SCA LM group, ha

Land type	LM	AML	Total
Forest	26,572	16,410	42,983
Beaver flooded areas	164	155	319
Clearcut	1,330	403	1,733
Open forest area	11	7	18
Wildlife feeding ground	53	46	99
Forest field	231	316	547
Transition mire	22	209	231
Flooded clearing	118	222	340
Sand	13	1	14
Mire	56	81	137
Grassland	285	482	767
Total	28,855	18,333	47,187

SCA LM group companies owns forests with bonitet class from Ia to Va, mostly dominated by Ia-II quality forest stands 85 % (Figure 5). The distribution of forest stand area of SCA LM group member by bonitet is presented in Table 4.

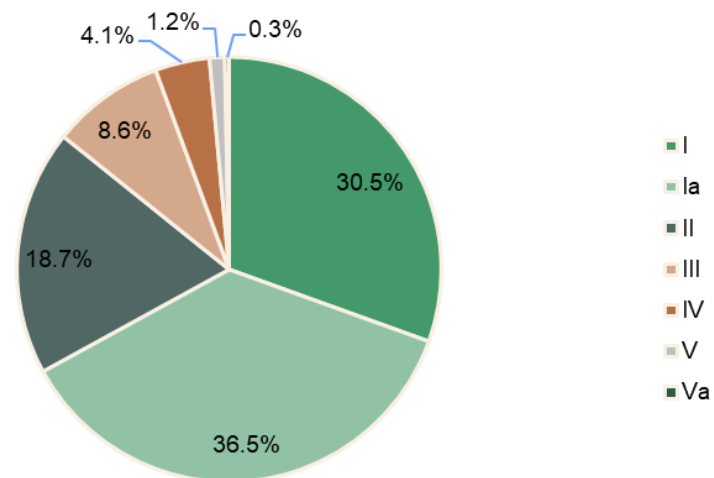


Figure 5. Distribution of forest stand area by site index category

Table 4. Breakdown of SCA LM group member territories by bonitet (ha)

Bonitet	LM	AML	Total
I	8,956	5,436	14,392
Ia	10,377	6,861	17,238
II	5,292	3,545	8,837
III	2,463	1,603	4,066
IV	1,292	663	1,954
V	356	192	549
Va	119	32	151
Total	28,855	18,333	47,187

The dominant species on SCA LM group properties is deciduous trees birch, black alder, gray alder and aspen, which make up to 58 % of forest area. Pine and spruce make 9 % and 21 % of forest area and other species 1% (oak, ash, linden, larch, elm, willow, poplar, maple) (Figure 6). The breakdown of the Group members' territory by dominant species (ha) is presented in Table 5 and forest area by tree species and age class in Table 6.

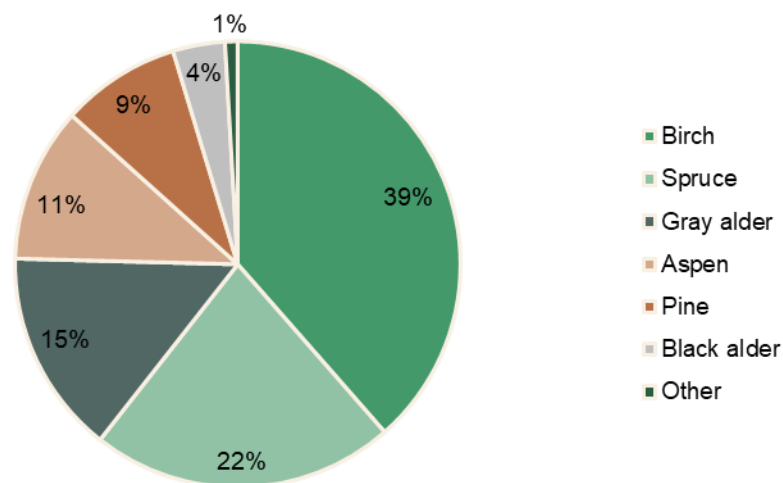


Figure 6. SCA LM group dominant tree species

Table 5. SCA LM group member territory division by dominant species

Species	LM	AML	Total, ha
Birch	10,886	5,679	16,565
Spruce	5,495	3,990	9,485
Gray alder	3,899	2,465	6,364
Aspen	3,228	1,596	4,824
Pine	2,043	1,684	3,727
Black alder	802	821	1,623
Other	219	176	395
Total, ha	26,572	16,410	42,983

Table 6. Forest area by tree species and age class (ha)

Species	Age class	LM	AML	Grand Total
Pine	Young stand	724	479	1,203
	Middle-aged stand	597	575	1,172
	Mature stand	524	445	969
	Grown stand	192	178	370
	Overgrown stand	6	6	13
Total		2,043	1,684	3,727
Spruce	Young stand	4,227	3,508	7,735
	Middle-aged stand	904	278	1,181
	Mature stand	266	124	391
	Grown stand	91	76	167
	Overgrown stand	7	4	11
Total		5,495	3,990	9,485
Birch	Young stand	4,251	1,237	5,488
	Middle-aged stand	4,779	2,852	7,631
	Mature stand	977	668	1,645
	Grown stand	739	736	1,475
	Overgrown stand	140	185	325
Total		10,886	5,679	16,565
Black alder	Young stand	352	162	514
	Middle-aged stand	206	336	542
	Mature stand	124	162	286
	Grown stand	95	128	223
	Overgrown stand	25	33	58
Total		802	821	1,623
Gray alder	Young stand	1,249	587	1,836
	Middle-aged stand	1,998	906	2,904
	Mature stand	145	150	295
	Grown stand	117	140	258
	Overgrown stand	389	682	1,071
Total		3,899	2,465	6,364
Aspen	Young stand	1,868	688	2,556
	Middle-aged stand	1,133	581	1,714
	Mature stand	101	112	214
	Grown stand	39	100	139
	Overgrown stand	87	114	201
Total		3,228	1,596	4,824
Other	Young stand	47	9	55
	Middle-aged stand	78	63	141
	Mature stand	50	46	96
	Grown stand	30	31	61
	Overgrown stand	14	27	41
Total		219	176	395
Grand Total		26,572	16,410	42,983

Figure 7 shows distribution by age classes, where it can be noticed that young stands dominate (45%). From total stock middle-aged stands make up 36 %, mature stand 9 %, grown stand 6% and overgrown stands 4%.

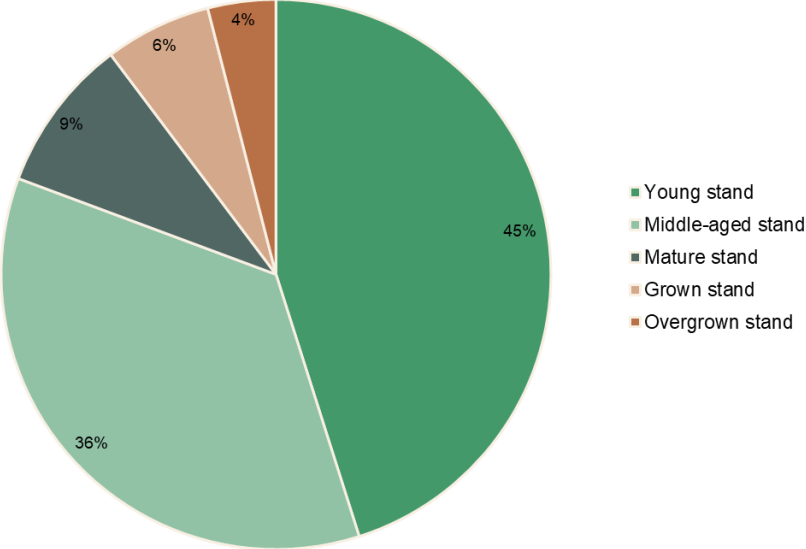


Figure 7. SCA LM group age class distribution

The total standing stock of the forestland is estimated to be 6 832 107 m³, which gives an average 130 m³ of volume per hectare of forestland (Table 7). Average standing volume by tree species and age class is presented in Table 8.

Table 7. Average timber stock

Company	Volume m ³ /ha
LM	124
AML	141

Table 8. Average standing volume by tree species and age class (m³/ha)

Species	Age class	LM	AML
Pine	Young stand	69	94
	Middle-aged stand	283	303
	Mature stand	297	312
	Grown stand	282	322
	Overgrown stand	296	287
Spruce	Young stand	36	34
	Middle-aged stand	301	291
	Mature stand	306	300
	Grown stand	295	315
	Overgrown stand	304	271
Birch	Young stand	40	43
	Middle-aged stand	173	185
	Mature stand	237	237
	Grown stand	236	245
	Overgrown stand	217	213
Black alder	Young stand	42	45
	Middle-aged stand	188	202
	Mature stand	226	226
	Grown stand	241	225
	Overgrown stand	230	197
Gray alder	Young stand	43	29
	Middle-aged stand	105	93
	Mature stand	164	161
	Grown stand	178	174
	Overgrown stand	187	191
Aspen	Young stand	80	79
	Middle-aged stand	180	175
	Mature stand	260	268
	Grown stand	297	300
	Overgrown stand	328	317
Other	Young stand	74	97
	Middle-aged stand	195	155
	Mature stand	239	196
	Grown stand	207	184
	Overgrown stand	160	156

The forests managed by SCA LM group are mainly located in dry forests “Vēris” (38%) and “Damaksnis” (18%) (Table 9).

Table 9. Forest area by forest site type (ha)

Forest site type	LM	AML	Grand total	%
Vēris	10,545	7,460	18,005	38%
Damaksnis	5,267	3,314	8,581	18%
Platlapju ārenis	2,114	579	2,693	6%
Šaurlapju kūdrenis	1,793	763	2,556	5%
Bez nosaukuma	883	1,497	2,379	5%
Slapjais vēris	1,414	823	2,238	5%
Niedrājs	1,103	893	1,996	4%
Šaurlapju ārenis	1,516	466	1,982	4%
Platlapju kūdrenis	1,276	539	1,815	4%
Dumbrājs	772	711	1,483	3%
Slapjais damaksnis	938	481	1,419	3.0%
Gārša	440	208	648	1.4%
Lāns	160	340	500	1.1%
Purvājs	253	114	367	0.78%
Slapjā gārša	96	45	141	0.30%
Mētru kūdrenis	78	29	107	0.23%
Mētrājs	34	30	64	0.14%
Slapjais mētrājs	41	22	63	0.13%
Mētru ārenis	56	2	57	0.12%
Viršu kūdrenis	46	7	54	0.11%
Liekņa	20	9	29	0.06%
Viršu ārenis	6	0	6	0.01%
Grīnis	1	2	3	0.01%
Sils	3		3	0.01%
Grand total	28,855	18,333	47,187	100%

2.3 Network of protected area

The selection, identification, supervision and monitoring of the protected areas network (hereinafter NPA) is provided by the external service provider SIA “EcoSolutions and Environmental Resources Management SIA” on the basis of the service agreement No. SPA 43 2024. The external service provider shall ensure the identification, supervision and monitoring of natural and cultural history values by attracting competent natural and / or cultural history experts. See the list of experts outsourced and the justification for the competence in “FSC_PEFC FM HCV 01 V1 Ekspertu saraksts”.

2.3.1 Principles for the establishment of a network of protected areas

NPA (representative plots together with other NPA elements) represent at least 10% of the total FSC certified area managed by the group. The main elements of the network of protected areas, in particular the categories of values to be conserved (hereinafter referred to as IORPs), the methods for their identification, the potential risks and the conservation measures identified, are defined in “FSC_PEFC FM HCV 02 V1 Aizsargājamo teritoriju tīkla galvenie elementi”.

2.3.2 Identification and monitoring of High conservation values (HCV)

HCV are identified using identification methods based on the best available information (see “FSC_PEFC FM HCV 02 V1 Aizsargājamo teritoriju tīkla galvenie elementi”). Experts engaged by the external service provider, as well as the group's employees are involved in the identification and supervision of the HCV within the scope of their competence. For each of the forest areas included in the NPA, experts define management conditions aimed at the protection of certain HCV. All information on the forest areas included in the NPA and the HCV found in them is integrated into the SCA GEO data management system used by the group staff responsible for planning and monitoring forestry activities.

Initial information of the forest areas included in the NPA and the management conditions specified therein is determined automatically in the SCA GEO data management system in

accordance with the geodatabase compliance criteria developed by SIA “EcoSolutions and Environmental Resources Management” (“FSC_PEFC FM HCV 01 V1 Ekspertu saraksts”). SIA “EcoSolutions and Environmental Resources Management” sends updated information at least once a month as a list (in shp. and excel file format) of forest management units for which the status of the HCV has been changed within the given month (eg previously unidentified HCV, correction of information, etc.).

In forest stands belonging to NPA, logging works or construction of new infrastructure may be carried out only taking into account the management conditions defined by competent experts.

In cases when the company's employees, when planning or implementing forestry activities in forest stands where there are no restrictions on forestry activities, identify signs that indicate the potential presence of HCV in the forest area (for example, large nests, big trees, ancient cemeteries, etc.), forestry activities are stopped and an informed outsourcing provider that ensures the involvement of an appropriately qualified expert (FSC_PEFC FM HCV 01 V1 Ekspertu saraksts). The involved expert surveys the area, assessing the presence of the HCV in the area. In the event that an HCV is detected in a plot, the plot in question is included in the NPA and further forestry activities can only be carried out in accordance with the management conditions defined by the experts.

2.3.3 Monitoring of the network of protected areas and especially the values to be preserved

Monitoring of the NPA main elements and HCV is ensured in the areas managed by the SIA “EcoSolutions and Environmental Resources Management” in accordance with “FSC_PEFC FM HCV 04 V1 HCV and protected territory network”.

Monitoring is organized to the extent that at least 20% of all NPA areas per year are audited (within 5 years all NPA areas managed by the group are audited). The assessment of the quality of HCV to be preserved is provided by natural and cultural history experts engaged by the outsourcing provider SIA “EcoSolutions and Environmental Resources Management”. A summary of the monitoring results is included in the annual environmental report, which is

prepared for the current calendar year by 30 April of the following year. Monitoring results are available in “Monitoringa īstenošanas plāns 2023 gadam”.

2.3.4 Protected nature territories

It is continuously ensured in the territory to be managed that a part of total forest land is devoted to the primary purpose — nature protection. Protected nature territories specified by law where economic activities are restricted or prohibited are listed in the table below (Table 10, Table 11, Table 12, Table 13).

Table 10. Area where economic activities are restricted or prohibited, 2022 (ha)

Company name	LM	AME	AML	Total
Final felling prohibited	23	8	91	122
Clearcut not allowed	595	303	671	1,569
Forestry activities prohibited	80	1	86	167
Final felling and thinning prohibited	7	4	160	172
Forestry activities prohibited seasonally	336	3	46	385
Total	1,041	319	1,055	2,415

Table 11. Area where economic activities are restricted or prohibited, 2023 (ha)

Restriction	LM	AME	AML	SUN	BER	NOR	RIM	Total
Final felling prohibited	20	8	91	0	0	0	0	118
Final felling and thinning prohibited	7	4	160	0	0	0	0	172
Forestry activities prohibited	84	1	86	3	0	0	0	175
Forestry activities prohibited seasonally	414	3	46	36	0	0	1	500
Clearcut not allowed	641	314	672	78	8	6	22	1,740
Total	1,166	329	1,055	117	8	6	24	2,704

Table 12. Area where economic activities are restricted or prohibited, April 2024 (ha)

Restriction	LM	AME	AML	Grand Total
Final felling prohibited	20	8	91	119
Final felling and thinning prohibited	7	4	164	175
Forestry activities are prohibited	95	1	90	186
Forestry activities prohibited seasonally	434	6	86	526
Clearcut not allowed	840	313	808	1,961
Grand Total	1,396	332	1,238	2,967

Table 13. Area where economic activities are restricted or prohibited, October 2024 (ha)

Restriction	LM	AML	Grand Total
Final felling prohibited	20	99	119
Final felling and thinning prohibited	7	167	174
Forestry activities are prohibited	88	91	179
Forestry activities prohibited seasonally	498	105	604
Clearcut not allowed	873	1,121	1,995
Grand Total	1,487	1,583	3,070

Protected forest areas by protection categories without management activities and with restricted management activities are shown in Table 14.

Table 14. Protected forest areas by protection categories (ha)

Protection category	LM	AME	AML	Total
National parks	569	656	523	1,749
Strict nature reserves	0	0	0	0
Reserved areas	48	14	225	286
Nature parks	111	0	429	540
Protected landscape areas	321	14	1,605	1,940
Biosphere reserves	8,873	24	1,472	10,369
Nature monuments	2	0	18	20
Micro-reserves and their buffer zones	642	18	132	792
Natura 2000 territories	1,060	683	2,479	4,221
Water and swamp protection zones	1,404	657	955	3,017
Protection zones around cities	0	0	24	24
Total	13,030	2,066	7,862	22,958

High conservation value forests are managed according to regulatory enactments and standard requirements. High conservation value areas identified in SCA LM group properties are presented in Table 15. Definition of the HCV forests according to FSC interim Forest Stewardship standard for Latvia:

HCV 1-Species diversity. Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels.

HCV 2- Landscape-level ecosystems and mosaics. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.

HCV 3- Ecosystems and habitats. Rare, threatened, or endangered ecosystems, habitats or refugia.

HCV 4- Critical ecosystem services. Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.

HCV 5- Community needs. Sites and resources fundamental for satisfying the basic necessities of local communities or Indigenous Peoples (for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or Indigenous Peoples.

HCV 6- Cultural values. Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples, identified through engagement with these local communities or Indigenous Peoples.

Principles of high conservation value forest management are available in table 14 including area division between high conservation class, special value class and conditions at plot level.

Table 15. High conservation value forests in SCA LM group (ha)

HCV Class	Special value category	Conditions at plot level	LM	AML	Total
HCV1	1.1 Locations of rare, endangered and / or endangered species (species included in Cabinet Regulation No. 940 of 18 December 2012) included in the land units registered in the State Forest Register.	Forestry activity is possible only with an expert opinion.	40	124	163
	1.2. Micro-reserves established in Cabinet Regulation No. 940 for the protection of listed species.	Forestry activities are prohibited.	57	25	82
	1.3. Buffer zone micro-reserves established in Cabinet Regulation No. 940 for the protection of listed species.	Forestry activities can be performed in accordance with the law, as well as in compliance with additional nature protection requirements for FSC-certified companies.	551	131	681
	1.4. Trees that have reached the dimensions of large trees defined in Cabinet Regulation No. 264 in Annex 2.	Forestry activity is possible only with an expert opinion.	48	60	108
HCV2	2. Specially protected nature territories (incl. Natura2000 territories of EU significance, micro-reserves, etc.) with restrictions on forestry activities included in the land units registered in the State Forest Register.	Forestry activities can be performed in accordance with the law, as well as in compliance with additional nature protection requirements for FSC-certified companies.	250	552	802
HCV3	3.1. Specially protected habitats of the European Union included in the land units registered in the State Forest Register (in accordance with Annex 1 of Council Directive 92/43 / EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora). Habitats specially protected in Latvia (in accordance with Cabinet Regulation No. 350 of 20 June 2017).	Forestry activities are prohibited in the polygon of the protected habitat.	1657	1550	3207
	3.2. Micro-reserves established for the conservation of protected habitats.	Forestry activities are prohibited.	13	0	13
	3.3. Buffer zones around micro-reserves established for the conservation of protected habitats.	Forestry activities can be performed in accordance with the law, as well as in compliance with additional nature protection requirements for FSC-certified companies.	0	0	0
HCV4	4. Dune protection zone, surface water protection zones of the Baltic Sea and the Gulf of Riga included in the land units registered in the State Forest Register.	Forestry activities can be performed in accordance with the law, as well as in compliance with additional nature protection requirements for FSC-certified companies.	932	868	1800
HCV6	6.1. Cultural monuments of local, regional or national significance included in the land units registered in the State Forest Register.	Forestry activity is possible only with an expert opinion.	39	23	61
	6.2. Protection zones around cultural monuments of local, regional or national significance included in land units registered in the State Register of Forests.	Forestry activities can be performed in accordance with the law, as well as in compliance with additional nature protection requirements for FSC-certified companies.	598	481	1079
HCV7	7.1. SCA nature values	Forestry activity is possible only with an expert opinion.	24	23	47
Total			4208	3836	8044

2.3.5 Overgrown stands

The forest manager protects the stands where the felling age is significantly exceeded beyond the statutory restrictions on forestry activities. Such stands are considered to be stands where the felling age is exceeded by 2 age classes. No clearcut is planned in these stands, regardless of statutory restrictions. Area of forest stand exceeding 2 age classes in 2021 is displayed in Table 16, 2022 in Table 17, 2023 in Table 18 and 2024 in Table 19.

Table 16. Area of forest stands significantly exceeding the accepted age of exploitation by tree species, 2021

Species	Age from	LM	AME	AML	Total
Pine	141	13.09	0	6.35	19.44
Spruce	121	2.58	0	1.35	3.93
Birch	91	57.39	14.4	54.1	125.85
Oak	141	3.52	0	1.16	4.68
Black alder	91	15.8	9.07	15.49	40.36
Aspen	61	69.05	66	52.18	187.18
Total		161.4	89.4	130.63	381.44

Table 17. Area of forest stands significantly exceeding the accepted age of exploitation by tree species, 2022

Species	Age from	LM	AME	AML	SUN	BER	NOR	RIM	Total
Pine	141	14.2	0	6.9	4.9	0	0	0.3	26.4
Spruce	121	3.6	0	1.4	4.8	0	0	0	9.8
Birch	91	80.8	17.5	63.3	3.2	0.76	1.02	0	166.6
Oak	141	3.4	0	1.2	0	0	0	0	4.6
Black alder	91	22.4	11.9	16	0.5	0	0	0	50.8
Aspen	61	79.1	65.6	53.1	3.9	0.2	3.12	1.08	206.1
Total		203.5	95	141.9	17.3	1.0	4.1	1.4	464.2

Table 18. Area of forest stands significantly exceeding the accepted age of exploitation by tree species, 2023

Species	Age from	LM	AME	AML	Total
Pine	141	11.11	13.4	0	24.52
Spruce	121	7.6	0	3.75	11.35
Birch	91	92.08	20.4	82.25	194.71
Oak	141	3.4	0	1.16	4.56
Black alder	91	23.14	11.3	20.83	55.31
Aspen	61	91.26	59.5	65.33	216.13
Total		228.6	105	173.32	506.58

Table 19. Area of forest stands significantly exceeding the accepted age of exploitation by tree species, 2024

Species	Age from	LM	AML	Total
Pine	141	11	13	24
Spruce	121	7	3.8	10.8
Birch	91	94	103	197
Oak	141	3	1.2	4.2
Black alder	91	25.2	32.5	57.7
Aspen	61	87	114.3	201.3
Total		227.2	267.8	495

Area of homogenous spruce stands (over 90% of species composition) older than 30 years are shown in Table 20.

Table 20. Spruce stands over 90% of species composition

Company	2021	2022	2023	2024
LM	387	408	473	557
AML	42	42	101	168
AME	39	37	38	
VM		35		
BER		40		
NOR		17		
RIM		38		
Total (ha)	469	619	612	725

2.3.6 Ecological functions of forest

Regulatory functions	Habitat functions	Productive functions
CO2 capture and O2 production during the photosynthesis process	Living and breeding ground for animal species	Ensuring and improving the growth and quality of wood and non-wood resources
Air quality assurance	Preservation of biodiversity	Increase of ecosystem productivity (stabilization at a natural level)
Water quality assurance	Balanced numerical ratio of species	Ensuring the sustainability (non depletion of the ecosystem (forest stand) productivity
Provision of water volume	Providing proper conditions for the natural development of coastal and inland water ecosystems	Providing proper conditions for the preservation of fish resources
Protection against erosion	Renewal of optimal food chains and ecological niches	Maintaining soil quality by providing a precondition for increasing forest productivity

*The summary of the West Vidzeme Forest Management Plan for 2015 - 2019 of JSC LVM was used for the description of forest ecological functions.

2.3.7 Objects of cultural and historical and/or archaeological value

The forest manager ensures that the objects of cultural and historical and/or archaeological value are protected by coordinating activities with the National Heritage Board (NHB). All objects are available in LVM Geo program. The following are considered to be such objects:

- Grave sites
- Former homes
- Decorative tree plantations and alleys
- Certain old trees, etc.

The protection zones around cultural monuments are managed accordance with the laws and regulations.

As a result of the monitoring in 2023 14 new cultural monuments were identified on SCA properties (Table 21).

Table 21. Cultural monuments identified on SCA properties, 2023

Category	Natural Cultural Heritage Administration Monument
Ancient grave	Dālderu senkapi (Kapu kalniņš)
	Kapsiliņu senkapi (Bada kapi)
	Reiņu pilskalns (Perečkas kalns)
	Tīcānu senkapi (Kara kapi)
	Rudanu senkapi (Franču kapi, Kara kapi)
Mound	Ambrozu senkapi
	Piliku pilskalns I
Castle	Jaunķempju pilskalns
	Timšānu pilskalns (Zamok)
	Piliku pilskans II
Ancient cemetery	Indricas nocietinātās muižas vieta
	Kušneru senkapi (Kapu kalns)
Archeological monument	Līdaku apmetne
	Slobodas apmetne

2.4 Non-wood products

Everyone has the right to collect wild berries, fruits, nuts, mushrooms, medical plants for own consumption in compliance with nature protection requirements, fire safety regulations as well as not to damage the forest soil and forest infrastructure, not to pollute the forest with waste, not to damage bird nests, anthills and otherwise harm forest plants and animals.

The forest manager has identified the following non-timber resources in its forest holdings:

Resource	Location	Output volumes
Wild berries and mushrooms	All forest holdings	They are not picked for commercial purposes (freely available to the local community) if the forest environment is not damaged and fire safety regulations are observed.
Game animals	All forest holdings	Not acquired for commercial purposes (areas are leased)

2.5 Hunting

Fauna representatives typical of Latvia such as beaver, red deer, wild boar, elk, roe, etc. can be found in the SCA LM Group properties. Information on the number of game fauna representatives (limited and unlimited) such as beaver, red deer, wild boar, elk and roe is collected annually, and monitoring is based on the data provided by the State Forest Service (SFS) on the changes in the fauna population at national level. The numbers of game animals per 1000 ha in the managed areas are shown in the figures below (figure 8-11). Information available on Ministry of Agriculture Republic of Latvia homepage: vmd.gov.lv.

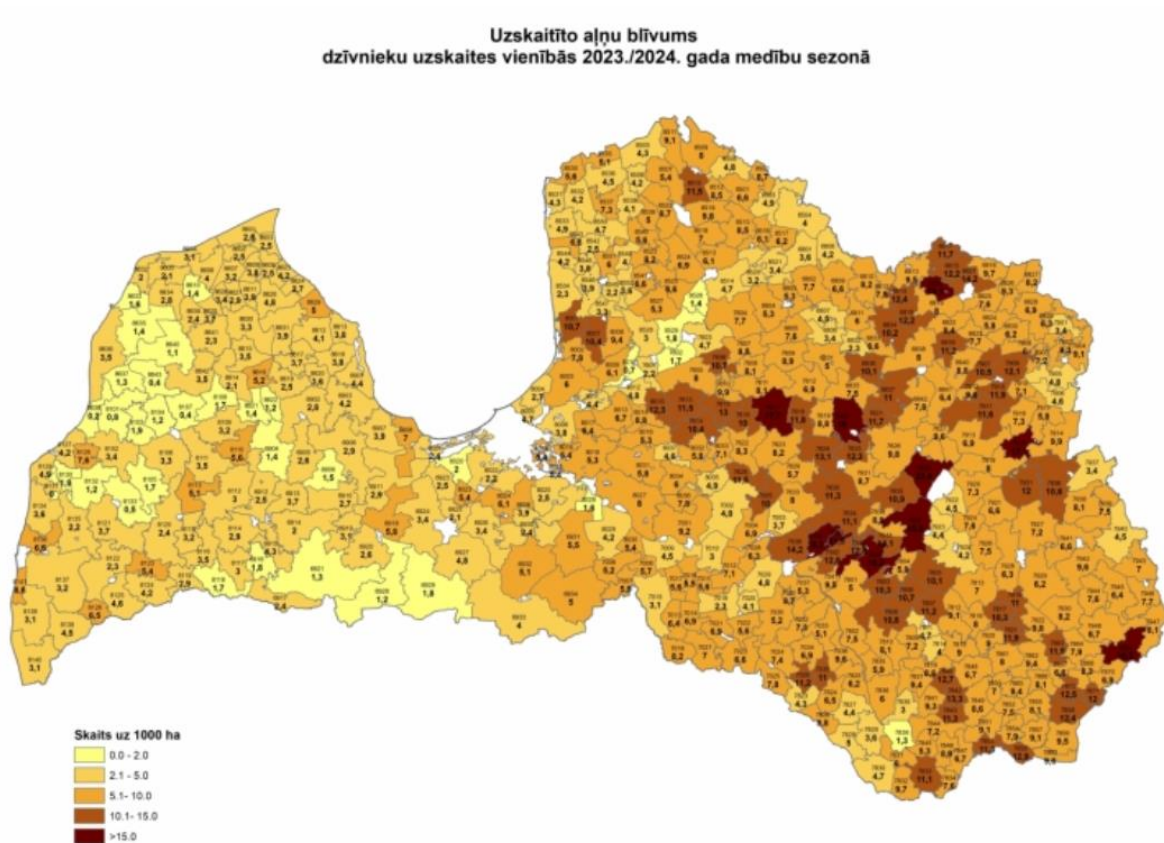


Figure 8. Density of the elk listed in the animal accounting units during the hunting season of 2023/2024

**Uzskaitīto mežacūku blīvums
dzīvnieku uzskaites vienībās 2023./2024. gada medību sezonā**

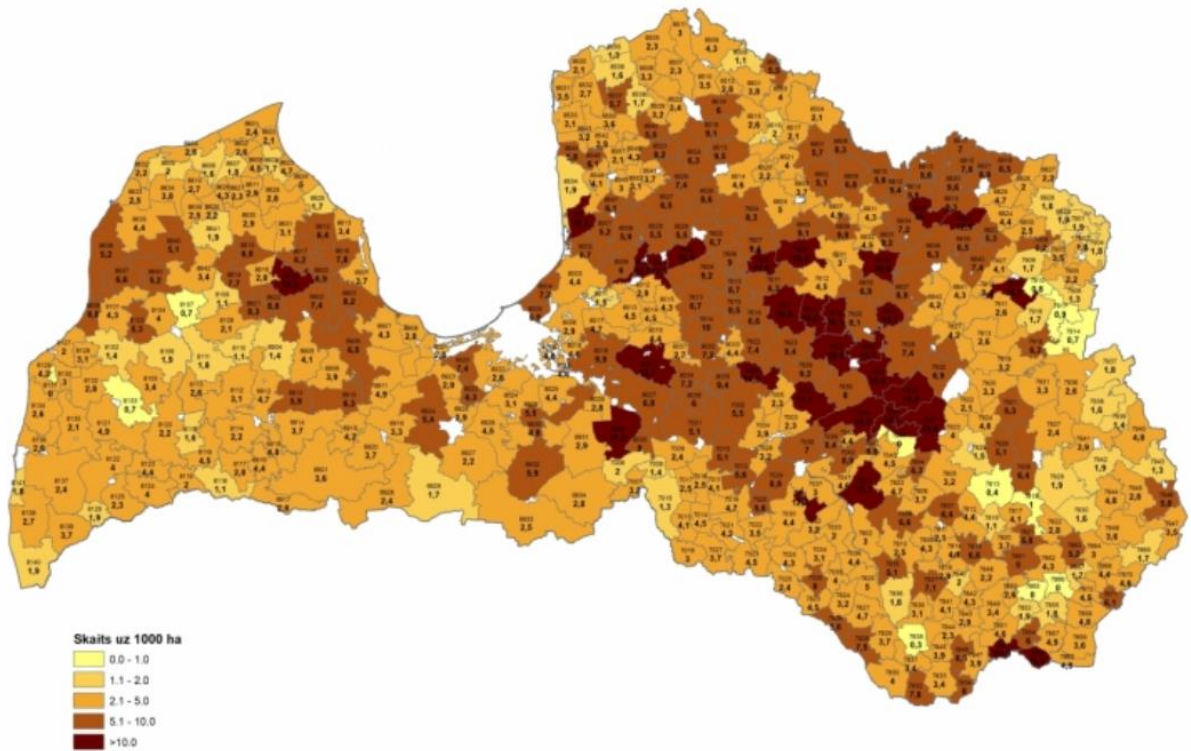


Figure 9. Density of the wild boar listed in the animal accounting units during the hunting season of 2023/2024

**Uzskaitīto staltbrīžu blīvums
dzīvnieku uzskaites vienībās 2023./2024. gada medību sezonā**

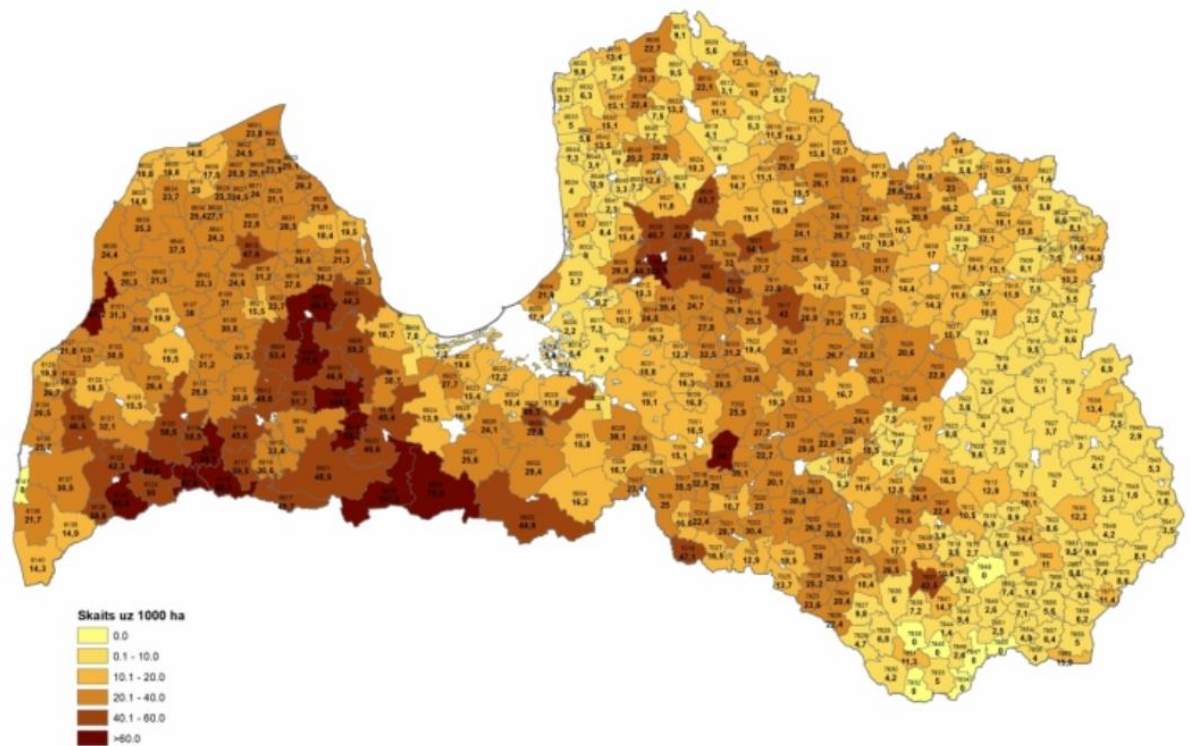


Figure 10. Density of the red deer listed in the animal accounting units during the hunting season of 2023/2024

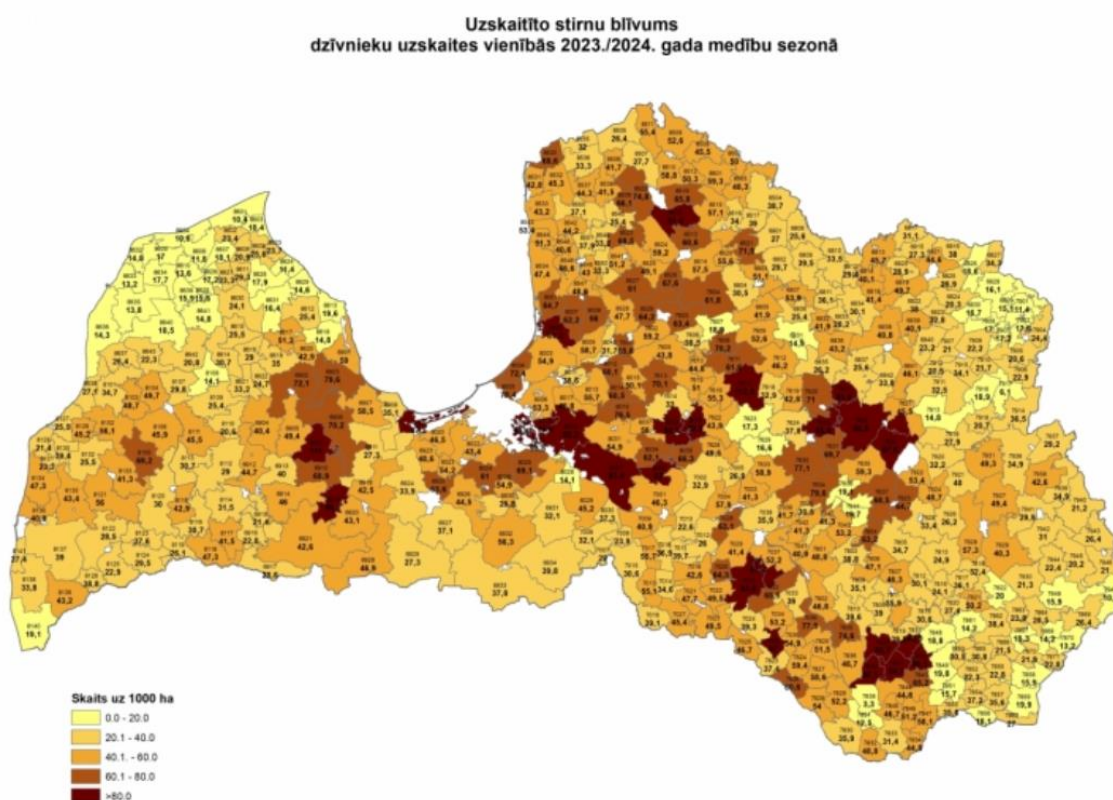


Figure 11. Density of the roe deer listed in the animal accounting units during the hunting season of 2023/2024

Forest health condition is presented in Table 22.

Table 22. Forest stand damage, ha

Forest stand damage	2023	2024
Felling certificates taken out due to bark beetle	13.89	8.08
Felling certificates taken out due to game damage	2.65	3.4
Felling certificates taken out due to wind damage	6.02	0.29
Felling certificates taken out due to high water level	3.56	7.82
Total (ha)	26.12	19.59

If chemicals or repellents are used for forest protection, they will be registered and used in accordance with the guidelines ***"Procedures for recording plant protection products, conducting the necessary training and use of labour safety equipment for persons working with plant protection products"***.

In LVM Geo program hunting districts available. To minimize wildlife damage to forest properties SCA LM Group cooperates with local hunting clubs and associations (Table 23).

Table 23. Hunting agreements signed in 2021, 2022 and 2023

Company	Agreements		
	2021	2022	2023
LM	63	116	91
AME	14	20	42
AML	56	42	91
BM	20		
VM	21		
NM	6		
IM	9		
Total	189	178	224

2.6 Forest health conditions

In order to ensure the awareness of the Group members of the phytosanitary condition of Latvian forests, the annual surveys are examined provided by the Latvian State Forest Research Institute (LSFRI) "Silava" (within the framework of the monitoring the following forest pests are analysed: pine looper, nun moth, gypsy moth, European spruce bark beetle, European pine sawfly, etc.). All national forest monitoring results are available on SILAVA homepage ([Research areas \(silava.lv\)](https://www.silava.lv)). If chemicals or repellents are used for forest protection in SCA LM group properties, they will be registered and used in accordance with the guidelines **"FSC_PEFM 07 V1 Plant protection products"**.

2.7 Illegal felling

Upon detecting illegal activities (such as illegal felling, construction, and other unauthorized activities), the SCA LM Group members should promptly inform the Head of the Group, governmental and/or municipal authorities and record the respective event. In 2023 two illegal felling took place and in 2024 one illegal felling (Table 24). All non-compliances are registered in "Non-conformance table".

Table 24. Illegal felling in SCA LM group properties

Violations found:		
Location	Amount in m3 or ha	Date of detection
Vecrūpnieki, Birzgale rural territory	227.30 m3	23.03.2018.
Jaunkurpnieki, Grundzāle rural territory	215.00 m3	31.07.2018.
Illegally cutted area "Jauncauneni"	142 m3	30.07.2020
Kandavas	0,6 ha	13.01.2023
Jaunzilakši	0,3 ha	17.01.2023
Janiši	0,027 ha	02.01.2024

In order to avoid violation of the felling area boundaries, if felling results in a reduction of the basal area of the forest stand or a part thereof below the minimum basal area, except in the case of making openings of 0.2 hectares or smaller while randomly felling, the felling area should be marked in the territory in such a way that the boundaries of the felling area are clearly visible; the clear boundaries are deemed to be the following:

- forest stand up to 20 years
- clearing
- non-forest land
- delimiting boundaries
- forest infrastructure objects
- boundaries of the felling area marked with paint, ribbon or the line of sight.

In order to ensure uniform requirements for the identification of the land unit boundaries and establishment of boundary marks, SCA LM has developed a procedure ***"Guideline for preparation of cutting fund"***.

2.8 Transformation of forest land into plantations or non-forest land, afforestation of ecologically important non-forest areas

The manager does not plan to transform forest lands into plantations or non-forest lands, but if it does so, it will consult the Head of the Group and:

- a) complies with the laws and regulations, territorial development plans and the forest management plan, and other forest manager's internal documents, provided that consultations with directly affected stakeholders have taken place;
- b) it will not exceed 0.5% of the area of the FMU in any one year, nor affect a total of more than 5% of the area of the Management Unit;
- c) it will not occur in high conservation value forests;
- d) it will provide clear, significant, safe and long-term additional environmental benefits for the entire territory under management in general;
- e) does not destroy areas of significantly high carbon stock

Forest manager shall not afforest ecologically important non-forest areas, except in cases where afforestation is justified and:

- a) complies with the laws and regulations, territorial development plans and the forest management plan, and other forest manager's internal documents, provided that consultations with directly affected stakeholders have taken place in transparent and participatory manner;
- b) does not have negative impact on ecologically important non-forest areas, culturally and socially significant areas;
- c) entails a small proportion of the ecologically important non-forest area of certified area managed by the forest manager;
- d) does not destroy areas of significantly high carbon stock,
- e) makes a contribution to long-term conservation, economic and social benefits.

*Ecologically important forest and non-forest areas. National parks, strict nature reserves, nature reserves, nature parks, protected landscape areas, nature monuments, microreserves, as well as forests in protective belts along watercourses and swamps.

2.9 Forest social functions

According to State Employment Agency registered unemployment rate in February 2024 is 4,9% in Latvia. The biggest unemployment rate based on 2024 information is in Latgale region 8,9 % (Table 25). The forest sector in rural areas is one of the most important employers offering work in forest reforestation, forest stand maintenance, forest infrastructure maintenance, harvesting, etc. It also helps create and maintain indirect jobs in rural areas (wood transport, wood processing, maintenance of transport infrastructure, trade, social service, etc.) In Latvia, the forest sector directly employs over 40 thousand people.

Table 25. Registered unemployment rate 29.02.2024

Latvia regions	Number of registered unemployed	Unemployment (%)
Rīga region	17 853	3,3
Pierīgas region	51 991	4,4
Kurzemes region	8043	4,7
Latgales region	12 685	8,3
Vidzeme region	7239	4,2
Zemgale region	6123	4,3

*Data from State Employment Agency Republic of Latvia (<https://www.nva.gov.lv>)

In order to improve socio-economic conditions SCA LM group employees' local people when performing forestry work. The jobs created by SCA LM play an important role in reducing unemployment, ensuring social protection, maintaining employment levels, and maintaining population density in rural areas. The number of contractors by type of work is provided in Table 26. SCA LM also publishes on website cooperation opportunities.

Table 26. Number of SCA LM group contractors by type of work

Type of work	No. of contractor		
	2021	2022	2023
Borderlines	10	15	16
Felling	38	43	63
Grass cutting	13	14	22
Hogweed removal	3	3	4
Planting	14	9	12
Pre-commercial thinning	24	21	25
Renovation of ditches	13	11	8
Repellent works	11	10	20
Soil scarification	23	17	17
Forest management plans	11	10	14
Total	160	153	201

SCA LM group also takes into account local people and nearby residents when conducting forestry works. Before the works residents of nearby homes are informed. SCA LM group gathers all feedback from the public and registers complaints in “Non-conformities” table. SCA cooperates with local hunting clubs (see chapter Hunting) and local farmers leasing agricultural land (Table 27). SCA also gives local residents the opportunity to collect firewood in cutting sites following the nature protection and work safety requirements.

Table 27. Land lease agreements

Company	No. of contract	Area, ha
SCA Latvijas meži SIA	43	273.49
SCA Phoenix AM Latvia SIA	32	696.1
Total:	75	969.59

In 2021 SCA started cooperation with NGO Latvian forest owners association in project “Protection of the owl in private forests”. The project is being implemented in the project activity Improvement of the Condition of Species and Habitats announced by the Latvian Environmental Protection Fund, and in the course of the project 45 owl bird cages will be installed in private forests. In 2021 December and 2022 January 22 owl bird cages were installed in SCA forests, location of cages is available in LVM Geo program (Figure 12). Inspections if bird nests are occupied will be carried out in 2023.



Figure 12. Owl bird cage installed in SCA property

In 2021 SCA cooperated with active lifestyle club “Savejais” to support development of disc golf course in land unit “Pauku Priedes”.

In 2020 and in 2021 SCA gifted Christmas tree for Mazsalacas municipality and Kocēni parish.

In 2022 SCA gifted Christmas tree for Mazsalacas municipality and to local schools.

On 06.05.2022 SCA cooperated with Rugāju secondary school and organized planting day for students on property Norinas, cadastral number 38640090178.

On 16.11.2022 SCA cooperated with Nature Conservation Agency of Latvia by cleaning of big trees on property Ārestova, cadastral number 60440010047.

SCA is cooperating with SILAVA (Latvian State Forest Research institute) regarding Lynx research in Latvia. For data collection SILAVA will add hidden cameras and hair traps in research areas.

In 2023 cooperation with Maltas vidusskola, planting day organized for kids.

In 2024 cooperation agreement signed with SILAVA regarding forest machinery for mechanization of forestry and increasing economic efficiency.

In 2024 cooperation agreement signed with LKUUV (Latvia Timber Surveying and accounting management) to implement project regarding Deforestation regulation and StanFor2020 forest machines standard for more efficient, climate-neutral and fairer forestry in Latvia.

On 11.04.2024 SCA cooperated with Cēsu Jaunā school, planting day organized for 4th and 5th grade students.

Cooperation with Nature Conservation Agency Republic of Latvia with project “Doing good to nature” to improve the quality of two habitats on property Ozolkalni. SCA will have the commitment until 2030.

2.10 Social impact

The forest manager should consult the local community (including owners of neighboring lands) and other stakeholders regarding forest management and the plan. List of stakeholders contacts is available in SAP program.

Each stakeholder is invited to submit suggestions, questions, and comments by emailing them to: info.scalatvija@sca.com thereby continuously improving the forest manager's performance and ensuring social responsibility. The Group members should promptly notify the Head of the Group of any comments or complaints regarding certified forest holdings or activities in the SCA LM Group. All complaints and comments are registered in **“Non_conformance table”**.

Comments (both external and internal) are assessed and within one month of receipt, the applicant is provided with a response (action) to the comment and, if necessary, a response is included in the FMP. Responses to comments are provided by the Head of the Group and the Group member, upon their mutual agreement. The process is governed by the internal

procedure group procedures **"FSC_PEFC FM 01 V1 Group procedures"**. On company homepage public version of complaints procedure available **"Sūdzību procedūra (publiskā versija) SCA Latvijas meži SIA"**.

2.11 Recreation

In forests owned by SCA LM group, everyone has the right to hike, fish, hunt or other recreation and visit culturally significant sites if the forest environment is not damaged and fire safety regulations are observed. Recreation sites are available in LVM Geo program. SCA LM group gathers information regarding new recreational sites by regular monitoring and stakeholder consultation, all new sites will be registered in LVM Geo program. New public recreation place created in spring 2023 on property Lidums, cadastral number 70760080151 (Figure 13).



Figure 13. Public recreation place on SCA property

2.12 CO2 sequestration

SCA forests greatly benefit the climate through our growing forests capacity to bind CO2. Growing forests bind more carbon dioxide than mature forests. Forests are actively managed and forests are young and vital with high growth. The total climate benefit in carbon dioxide equivalents for year 2023 is presented in tables below.

Mitigation and adaptation measures to climate change:

- Use of sustainable logging practices to minimize damage to the forest ecosystem.
- Plant native tree species to restore degraded areas and increase carbon sequestration.
- Protect old-growth forests and biodiversity to maintain carbon sinks and ecosystem services.
- Afforestation of low-quality agricultural land to enhance carbon storage and improve soil health.
- Plant a diverse array of tree species to enhance resilience to pests, diseases, and changing climatic conditions.
- Creating buffers zones around water bodies and reducing erosion.

To reduce greenhouse gas emissions SCA has also developed car policy with the requirement of low operating and maintenance costs and low environmental impact at least EURO 6 emission standard. One of company environmental goals is also to buy hybrid cars if possible. The average carbon stock in forest stands is calculated according to the methodology of the Latvian Greenhouse Gas Inventory Survey (Carbon tons). SCA carbon stock calculation results are presented in Table 28 and Table 29. Methodology is available on the "PEFC Latvian Council" website <http://www.pefc.lv/dokumenti-un-materiali/standarti>. CO2 emissions from logging and forestry activity is calculated according to the methodology developed by PEFC standard work group, results are presented in Table 30.

Table 28. Average carbon stock SCA Latvijas meži SIA

LM				
Species	Carbon stock		CO ₂ capture	
	C, t*ha ⁻¹	Total C, t	CO ₂ , t*ha ⁻¹ per year	CO ₂ total, t per year
Birch	57.22	622,942.32	6.23	67,771.81
Grey Alder	37.59	146,571.60	6.86	26,749.87
Pine	82.7	168,961.45	8.42	17,193.46
Spruce	43.48	238,927.00	3.56	19,574.00
Aspen	38.12	123,065.72	3.56	11,483.29
Black Alder	55.28	44,336.57	8.8	7,061.26
Other	73.3	16,052.81	10.8	488.02
Total		1,360,857.47		150,321.7

Table 29. Average carbon stock SCA Phoenix AM Latvia SIA

AML				
Species	Carbon stock		CO ₂ capture	
	C, t*ha ⁻¹	Total C, t	CO ₂ , t*ha ⁻¹ per year	CO ₂ total, t per year
Birch	70.84	402,320.24	8.64	49,063.15
Grey Alder	46.44	114,467.94	7.89	19,448.37
Pine	93.56	157,546.62	9.23	15,550.05
Spruce	34.93	139,359.53	2.12	8,439.17
Aspen	49.02	78,231.37	5.25	8,374.48
Black Alder	67.44	55,372.06	9.95	8,167.32
Other	68.8	12,108.10	5.08	894.43
Total		959,405.86		109,937.0

Table 30. SCA CO2 emissions

Types of works	GHG emissions, kg CO ₂ eqv. m ⁻³	GHG emissions, kg CO ₂ eqv. ha ⁻¹
Forest regeneration and thinning		
Soil preparation with disc trenchers	8	3,068
Soil preparation by mounding with (excavator) scoop	459	179,149
Soil preparation by mounding made with rotating moulder	10	3,908
Mechanized forest planting	41	16,110
Agrotechnical tending	222	86,431
Pre-commercial thinning	160	62,420
Harvesting		
Commercial thinning with chainsaws	6	322
Commercial thinning with harvesters	1,255	62,751
Extraction after commercial thinning	1,913	57,386
Final felling with chainsaws	5	1,539
Final felling with harvesters	669	227,568
Extraction after final felling	1,200	263,964
Sanitary felling with chainsaws	6	498
Sanitary felling with harvesters	240	19,172
Extraction after sanitary felling	350	27,990
Extraction of logging residues after commercial thinning	0	0
Extraction of logging residues after final felling	2,112	253,459
Chipping of logging residues at the landing	0	0
Transportation of logging residues (85 bulk m ³)	0	0
Transportation of timber (32 m ³)	7,174	1,793,543
Total	15,830	3,059,277

3. Forest management

SCA LM group forest management activities comply with the principles of sustainable forest management. All works are carried out in accordance with forestry and nature protection legal norms and standards. Forestry operations such as forest planting, thinning, prime use and transportation are outsourced; to inform providers of outsourcing services on certification and other requirements, guidelines and electronic copies of binding certification standards are available for subcontractors. Compliance with the requirements is prerequisite and basis for working in the forest owned by SCA LM group.

3.1 Substantiation of annual felling amount and species selection

The annual growth is calculated based on annually allowable felling amount. Growth calculations are performed using the software IPTIM (Integrated Planning for Timberland Management). In the analysis, AAC was estimated by finding the maximum harvest level that can be sustained in a long term (100 years). Long term calculation tables available for each company, which can be obtained upon reasoned request. AAC indicates how much that can be harvested from a given forest area, without compromising the long-term sustainability and typically the AAC is equal to the average annual net growth rate. For the calculation of permissible felling amount the updated Forest Inventory data was used. Expected wood supplies growth for the 10-year period from 2025 to 2034 are shown in the Table 31.

Table 31. Growth of wood supplies 2025-2034, m3

Species	Growth of wood supplies 2025-2034, m3		
	LM	AML	Total
Birch	529,217	384,916	914,133
Grey Alder	231,041	169,056	400,097
Pine	146,350	133,401	279,751
Spruce	177,821	74,665	252,486
Aspen	129,526	94,145	223,670
Black Alder	61,703	71,704	133,407
Other	18,633	7,128	25,761
Total	1,294,291	935,015	2,229,306

Felling is planned in such a way that the operations (final felling and thinning) included in the regular forest management process do not exceed the average 10-year felling amount. It is permissible to increase the felling amount during the year to the extent of the wood supplies accumulation in the previous period. As for grey alder, logging amounts are not commensurate with the growth as the existing grey alder wood supplies are larger than necessary (targeted alternation of grey alder stands is carried out). Planned felling amounts do not include the damage caused by natural disasters (windfall, snowfall, etc.) and the subsequent increase in felling amounts related to their elimination. Planned felling volumes (m3) are provided in the Table 32.

Table 32. Planned felling volumes 2025-2034, m3

Species	Planned felling volumes 2025-2034, m3		
	LM	AML	Total
Birch	423,374	307,933	731,306
Grey Alder	184,833	135,245	320,077
Pine	117,080	106,721	223,801
Spruce	142,257	59,732	201,989
Aspen	103,621	75,316	178,936
Black Alder	49,362	57,363	106,725
Other	14,906	5,703	20,609
Total	1,035,433	748,012	1,783,445

3.2 Felling

Final felling is carried out in properties where forest stand has reached the final felling age the lowest age of the dominant species of a forest stand which must be reached to commence felling or final felling diameter the average diameter of the first level trees of dominant tree species of a forest stand specified in the Forest Law. Sanitary fellings are carried out to improve the health condition of a forest by felling trees damaged by forest diseases, pests, animals or otherwise damaged, felled, or broken by wind. Sanitary fellings are not planned but done when necessary. Thinning is carried out to improve the composition of a forest stand and the growing conditions of trees of the remaining in the forest and overgrowth removal in properties which are being prepared for reforestation or afforestation. Felling volumes are available in SAP and forest management program LVM Geo. Amount of timber harvested in

2021, 2022, 2023 and 2024 is available in Table 33 and felling areas in hectares by cutting type in Table 34.

Table 33. Amount of timber harvested in 2021, 2022, 2023 and 2024 m3

Cutting type	Felling volumes (m3)									
	LM	BM	VM	NM	IM	AME	AML	M M	MA D	Total
	2021									
Main felling	8,407	14,720	11,653	3,158	3,533	0	0	0	0	41,470
Commercial thinning	2,744	4,334	3,657	0	25	0	0	0	0	10,760
Sanitary cutting	0	0	185	0	0	0	7	0	0	192
Clearing of ground	7,832	3,232	2,602	400	474	0	48	36	0	14,626
Total (m3)	18,983	22,286	18,097	3,558	4,032	0	55	36	0	67,048
2022										
Main felling	38,159					21,575	5,926			65,661
Commercial thinning	12,216					3,691	78			15,985
Other	6,569					304	387			7,260
Clearing of ground	7,263						156			7,419
Total (m3)	64,208					25,570	6,547			96,324
2023										
Main felling	79,366					14,154	12,200			105,720
Commercial thinning	16,167					4,949	2,918			24,034
Other	179									179
Clearing of ground	16,800					3,706	3,308			23,813
Total (m3)	112,512					22,809	18,425			153,746
2024										
Main felling	58,781					9,372	31,062			99,215
Commercial thinning	21,776					1,157	6,947			29,880
Other	870						200			1,070
Clearing of ground	7,700					105	2,087			9,892

Total (m3)	89,127		10,634	40,296		140,058
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Table 34. Area harvested in 2021, 2022, 2023 and 2024 ha

Felling type	Hectares (ha)							Total
	LM	BM	VM	NM	IM	AME	AML	
2021								
Main felling	67	96	72	5	18	0	0	257
Commercial thinning	59	128	62	0	1	0	0	250
Sanitary cutting	1	1	12	0	0	0	1	14
Pre-commercial thinning	401	127	476	108	112	58	223	1,504
Overgrowth removal	16	75	22	27	35	0	4	179
Total (ha)	543	428	644	139	165	58	227	2,205
2022								
Main felling	271					128	39	438
Commercial thinning	240					67	4	310
Sanitary cutting	22					0	0	22
Other	7					1	0	8
Pre-commercial thinning	969					140	183	1,291
Total (ha)	1,508					336	226	2,070
2023								
Main felling	689					183	127	999
Commercial thinning	565					186	107	859

Sanitary cutting	99		0	3	103
Other	5		0	2	8
Pre-commercial thinning	1,439		357	356	2,152
Total (ha)	2,797		727	596	4,120
2024					
Main felling	406		15	247	667
Commercial thinning	412		18	156	586
Sanitary cutting	86			11	97
Other	7			3	10
Pre-commercial thinning	170		48	52	270
Total (ha)	1,081		81	469	1,630

2021, 2022 and 2023 year sold volumes by FSC product group, species, and material type in m3 is available in Table 35, Table 36 and Table 37. In 2024 total volume sold 158 645 m3 (Table 38). Sold volumes data is available in SAP (System Applications and Products in Data Processing software).

Table 35. Sold volumes by FSC product group, species and material type 2021, m3

FSC product group	Species	Material type	Sold volumes (m3)									
			Company								Total	
			LM	BM	VM	NM	IM	AME	AML	MM		
W 1.1	Aspen	Pulpwood	259	961	398	0	0	0	0	0	0	1617
		Sawlog	116	418	129	0	132	0	0	0	0	795
	Birch	Pulpwood	2406	3157	3795	123	344	0	0	0	0	9826
		Sawlog	365	355	101	49	20	0	0	0	0	890
		veneer log	762	934	1088	3	136	0	0	0	0	2923
	Black alder	Sawlog	102	90	342	0	0	0	0	0	0	534
	Conifer	Low quality sawlog (Tara) / packing case wood	82	446	323	0	113	0	1	0	0	965
		Pulpwood	502	811	728	0	2	0	0	0	0	2044
		Sawlog	54	451	406	0	200	0	0	0	0	1111
	Hard wood leaf trees	Sawlog	0	94	3	0	0	0	0	0	0	97
	Leaf trees	Low quality sawlogs (Tara) / packing case wood	471	2876	1482	34	823	0	0	0	0	5685
	Pine	Poles (like for electricity)	7	0	40	0	0	0	0	0	0	46
		Pulpwood	59	78	9	0	0	0	0	0	0	145
		Sawlog	375	173	384	0	0	0	0	0	0	933
	Spruce	Pulpwood	530	382	423	8	11	0	1	0	0	1354
Sawlog		996	1239	735	0	98	0	0	0	0	3068	
Sawlog special		49	108	0	0	49	0	0	0	0	206	
W 1.2	All species	Fuelwood for fireplace	4953	8064	5673	241	2103	0	5	0	21039	
	Pine, Spruce, Conifer	Fuelwood	0	17	3	0	0	0	0	0	20	
W 1.3	All species	Branches/Residuals	5919	3241	2233	554	449	32	389	27	12844	
W 3.1	All species	Fuel chips	229	0	527	0	0	0	0	0	756	
Total (m3)			18236	23896	18820	1012	4480	32	396	27	66899	

Table 36. Sold volumes by FSC product group, species and material type 2022, m3

FSC product group	Species	Material type	Sold volumes (m3)			Grand Total
			Company			
			LM	AME	AML	
W1.1	Aspen	Pulpwood	2 645	1 561	300	4 506
		Sawlog	506	514	25	1 045
		Sawlog rejection		3		3
		Pulpwood rejection	66	76	4	147
	Birch	Pulpwood	10 759	3 301	600	14 661
		Sawlog	263	2		265
		Sawlog rejection	12	28	0	41
		veneer log	2 351	2 494	320	5 165
		Pulpwood rejection	133	50	6	190
	Black alder	Sawlog	203	101		304
	Conifer	Low quality sawlog (Tara) / packing case wood	1 274	820	185	2 279
		Pulpwood	1 615	323	464	2 403
		Sawlog	49	502	1 618	2 169
	Hard wood leaf trees	Sawlog	16		23	39
	Leaf trees	Low quality sawlogs (Tara) / packing case wood	2 448	2 309	268	5 026
	Pine	Poles (like for electricity)	1			1
		Pulpwood	3 634	772	130	4 537
		Sawlog	3 336	603	478	4 417
		Sawlog rejection	35	58	19	113
		Pulpwood rejection	68	27	10	105
	Spruce	Pulpwood	355			355
		Sawlog	3 390	2 362	175	5 928
		Sawlog rejection	27	156	10	192
		Sawlog special	5	34		39
W1.2	Birch	Fuelwood for fireplace	16 616	8 915	1 345	26 876
	Pine, Spruce, Conifer	Fuelwood	80	809		889
W1.3	All materials	Branches/Residuals	9 720	802	1 025	11 547
	Conifer residuals rejection	Branches/Residuals	0	4	23	27
Total (m3)			59 609	26 629	7 029	93 267

Table 37. Sold volumes by FSC product group, species and material type 2023, m3

FSC product group	Species	Material type	Sold volumes (m3)			Grand Total
			Company			
			LM	AME	AML	
W1.1	Aspen	Pulpwood	3,797	198	392	4,386
		Sawlog	963	457	133	1,553
		Pulpwood rejection	69	3	12	84
	Birch	Pulpwood	20,653	5,369	3,740	29,762
		Sawlog	850	183	13	1,046
		Sawlog rejection	166	76	34	277
		veneer log	5,878	1,736	1,255	8,868
		Pulpwood rejection	369	100	80	549
	Black alder	Sawlog	408	95	13	516
	Conifer	Low quality sawlog (Tara) / packing case wood	2,001	444	344	2,789
		Pulpwood	147		34	181
		Sawlog	1,191		146	1,337
	Hard wood leaf trees	Sawlog	72			72
	Leaf trees	Low quality sawlogs (Tara) / packing case wood	2,771	1,975	1,065	5,811
	Pine	Poles (like for electricity)	16			16
		Pulpwood	12,953	1,683	1,490	16,126
		Sawlog	7,984	737	1,519	10,240
		Sawlog rejection	142	50	110	301
		Pulpwood rejection	220	44	40	305
	Spruce	Pulpwood	66			66
		Sawlog	7,585	1,155	759	9,499
Sawlog rejection		131	75	59	264	
Sawlog special		86		7	92	
All alders	Pulpwood	281		112	393	
W1.2	Birch	Fuelwood for fireplace	28,090	8,988	4,093	41,171
	Pine, Spruce, Conifer	Fuelwood	128	15	30	173
W1.3	All materials	Branches/Residuals	13,221	949	2,319	16,489
	Conifer residuals rejection	Branches/Residuals	73	13	9	95
Grand Total			110,308	24,347	17,808	152,463

Table 38. Sold volumes by FSC product group, species and material type 2024, m3

FSC product group	Species	Material type	Sold volumes (m3)			Grand Total
			Company			
			LM	AME	AML	
1.1	All alders	Pulpwood	32			32
	Aspen	Pulpwood	5,485	402	1,865	7,752
		Pulpwood rejection	26		15	41
		Sawlog	667	204	448	1,319
		Sawlog rejection	1			1
	Birch	Pulpwood	15,279	1,549	6,577	23,405
		Pulpwood rejection	171	3	61	235
		Sawlog	449		63	511
		Sawlog rejection	98	48	274	419
		veneer log	7,606	1,065	2,782	11,453
	Black alder	Sawlog	443	114	210	767
	Conifer	Low quality sawlog (Tara) / packing case wood	1,803	105	1,026	2,933
		Pulpwood	22			22
		Sawlog	142			142
	Hard wood leaf trees	Sawlog	45			45
	Leaf trees	Low quality sawlogs (Tara) / packing case wood	1,748	684	2,443	4,875
	Pine	Poles (like for electricity)	195		83	278
		Pulpwood	12,380	721	4,410	17,512
		Pulpwood rejection	179	7	60	246
		Sawlog	4,258	155	4,996	9,409
		Sawlog rejection	102	13	153	268
	Spruce	Sawlog	6,280	453	3,324	10,058
		Sawlog rejection	275	46	194	515
Sawlog special		122		78	200	
Gray alder	Sawlog	0		14	14	
1.2	Birch	Fuelwood for fireplace	25,234	4,222	13,043	42,499
	Pine, Spruce, Conifer	Fuelwood	140			140
1.3	All materials	Branches/Residuals	18,824	226	4,394	23,444
	Conifer residuals rejection	Branches/Residuals	58	5	49	111
Grand Total			102,062	10,020	46,563	158,645

In the preparation of annual budget, it is ensured that the permitted felling volumes are not exceeded. This is also monthly monitored. 2024 felling volumes compared to annual allowable harvest are presented in Figure 14.

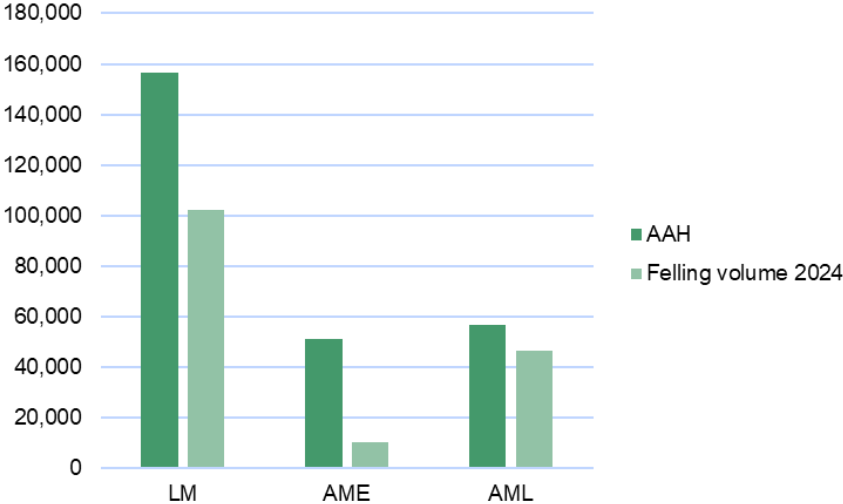


Figure 14. 2024 felling volumes compared to annual allowable harvest, m3

3.3 Machinery and technology used in felling

In order to reduce the impact of logging on the soil and growing trees, as well as to increase the majority of the assortment to be obtained and their quality technical requirements for the machinery is determined individually, taking into account timber forwarding conditions and distance, as well as methods to minimize negative impact of harvesting machinery on the soil. To minimize soil damage during forest operations **“FSC_PEFC FM 05 V1 Guidelines for minimizing soil damage”** are followed. To protect water during felling operations **“FSC_PEFC FM 04 V1 Guidelines for the protection of water in forest operations”** is followed.

3.4 Pre-commercial thinning

Thinning of young stands is aimed at promoting the growth of tree species that are best suited for particular forest site type. It should be also noted that thinning increases future forest productivity and the value of retained trees, which depends on the genetic characteristics of the plants or seeds. Proper selection of seedlings has a significant impact on the increase of

wood supplies and on the quality of the trunks. Properly cultivating young stands, the growth space for retained trees significantly increases and the length of forest growing cycle reduces.

In pure stands, thinning regulates the density and improves the quality of the stand, while in mixed stands it creates a forest stand of the desired species composition and quality. When carrying out pre-commercial thinning a mix of broadleaf species is preserved. In spruce stands thinning is carried out in a way to maintain a mixture of other tree species of at least 10% if permitted by growth conditions. The intensity of thinning depends on the composition of the forest stand, the age, the stand, the biological characteristics of the main species, the forest site type and the forestry purpose of the stand management, as well as on the ability of the forest stand to continue wood production to the extent that at the time of the final felling the wood supplies are close to the maximum possible. Pre-commercial thinning areas are provided in Table 39.

Table 39. Pre-commercial thinning, ha

PCT (ha)	LM	AME	AML	BM	VM	NM	IM	Total
2019	43			43	77			163
2020	321			45	220	23	49	658
2021	401	58	223	127	476	108	112	1505
2022	969	140	183					1292
2023	1439	357	356					2153
2024	891	325	255					1471
Total	3173	555	762	215	773	131	161	7242

3.5 Regeneration

The main task of regeneration is to grow productive and high-quality forest that meets the requirements of forestry, either by reforestation or afforestation, or by promoting natural regeneration, provided that it is carried out with tree species appropriate to the given growing conditions. Harvested sites are regenerated in a timely manner that protects affected environmental values and is suitable to recover overall pre-harvest or natural forest composition and structure. The forest is regenerated in both ways naturally or by planting. Only certified forest reproductive material is used for artificial forest regeneration in the SCA LM Group properties. When planning reforestation the following is taken into account:

- Appropriate species is selected for the site type;
- Method of renewal is chosen based on the site type and species;
- When choosing the original density of stand tree species, site type, quality of renewal material and the existence of natural renewal is taken into account;
- Identifying the need for soil preparation;
- Subsequent need to take care of young stands.

SCA does not use genetically modified organisms in the management units nor alien species. Alien species are only allowed to use when knowledge or experience have shown that invasive species impact can be controlled, and effective mitigation measures are in place. In 2024 1 663 942 plants were planted in SCA properties (Table 40). In total planting was done on 1214 ha, including reforestation, afforestation and additional planting (Table 41).

Table 40. Tree species planted in 2020, 2021, 2022, 2023 and 2024 (pcs)

Year	Species	LM	AME	AML	BM	VM	NM	IM	Grand total (pcs)
2020	Spruce	134,449	17,179	8,200	137,486	124,644			421,958
2021	Pine	4,946		4,400	6,540	4,026			19,912
	Black alder					4,000		1,300	5,300
	Poplar		1,100	2,200					3,300
	Birch			4,000	7,000		14,706	9,544	35,250
	Spruce	272,806	201,075	80,746	200,852	120,413	49,663	80,812	1,006,367
	Total	277,752	202,175	91,346	214,392	128,439	64,369	91,656	1,070,129
2022	Pine	42,100		7,500					49,600
	Birch	4,000	8,000	8,000					20,000
	Spruce	1,022,907	264,871	117,334					1,405,112
	Total	1,069,007	272,871	132,834					1,474,712
2023	Pine	109,337	33,301	28,162					170,800
	Birch	127,670	10,425	14,890					152,985
	Spruce	858,499	159,370	155,458					1,173,327
	Total	1,095,506	203,096	198,510					1,497,112
2024	Pine	129,331	21,222	23,729					174,282
	Spruce	1,032,697	239,362	217,601					1,489,660
	Total	1,162,028	260,584	241,330					1,663,942

Table 41. Regeneration in 2020, 2021, 2022, 2023 and 2024 ha

Year	Regeneration	LM	AME	AML	BM	VM	NM	IM	Total
2020	Reforestation	9	12	2	63	22	1	4	113
	Afforestation	71			16	55		3	145
	Additional planting						4		4
	Natural regeneration	4	6	16		6	7	3	42
	Total	84	18	18	79	83	12	10	304
2021	Reforestation	62	42	19	47	56	3	27	256
	Afforestation	114	67	38	75	32	33	26	385
	Additional planting	5			11	12	7	7	42
	Natural regeneration	285	20	15			7		327
	Total	466	129	72	133	100	50	60	1 010
2022	Reforestation	568	74	19					661
	Afforestation	81	73	34					188
	Additional planting	41	34	44					118
	Natural regeneration	28	2	0.2					30
	Total	718	183	97					997
2023	Reforestation	527	113	49					690
	Afforestation	212	3	61					276
	Additional planting	47	50	24					121
	Natural regeneration	56	1	1					58
	Total	842	166	136					1144
2024	Reforestation	723	4	30					757
	Afforestation	156	100	94					350
	Additional planting	73	4	30					107
	Natural regeneration	15	0	4					19
	Total	967	108	158					1233

3.6 Labour protection

All companies involved in forest operations within SCA LM group should have a labour protection system in place that complies with the Labour Protection Law and the binding requirements for safe work, which are regulated by the Cabinet Regulation No. 310 “Labour Protection Requirements in Forestry”. For SCA health and safety comes first- all should come home healthy and unharmed from work. SCA has adopted programme ZERO which means no work accidents.

The verification of these requirements is performed by daily monitoring of forest management operations, as well as by the Head of the group during SCA LM internal audits and by certification body during FSC/PEFC FM and ISO 14001 external audits. FN Serviss provides annual labour protection and fire safety briefings in “E-Training” platform, and up-to date materials and inspection tests. During 2024 no severe or fatal accidents happened in SCA LM Group forest management activities. All accidents, risk observations and incidents are registered in SKIA system.

3.7 Nature and environmental protection measures

SCA LM group is aware of the fact that improper felling can result in significant nature and/or environmental damage, therefore **“FSC_PEFC FM 02 V1 Nature protection”** and **“FSC_PEFC FM 03 V1 Environmental protection”** procedures were developed and are followed during forestry operations. In order to monitor compliance by subcontractors, SCA has developed a system where each subcontractor is inspected at least once per contract. For the controlling checklists in IA app are filled on site by SCA employees. All monitoring results are documented in SKIA system. If non-conformities are found during the assessment additional control is carried out and on-site training. At the end of the year the results of the monitoring will be summarized, which helps to assess subcontractors compliance with SCA requirements.

a) Trees and forest structures to be preserved

Principles of selecting trees and forest structures to be preserved are governed by the “**FSC_PEFM 02 V1 Nature protection**”. Compliance with the requirements of the guidelines is binding on all forest managers of the SCA LM Group. SCA LM properties are monitored by group employees.

b) Seasonal protection measures

In order to reduce the negative impact of economic activities on the birds nesting in the forests with a high density of native breeding birds and species diversity, SCA LM group complies with the following restrictions:

1. Following restrictions of commercial activities in buffer zones around micro-reserves of black stork (*Ciconia nigra*), black kite (*Milvus migrans*), red kite (*Milvus milvus*), osprey (*Pandion haliaetus*), short-toed snake eagle (*Circaetus gallicus*), greater spotted eagle (*Aquila clanga*), lesser spotted eagle (*Aquila pomarina*), peregrine falcon (*Falco peregrinus*), northern goshawk (*Acciper gentilis*), Eurasian eagle owl (*Bubo bubo*), European roller (*Coracias garrulus*) and stock dove (*Columba oenas*):

All types of cutting are banned from **01.03-31.07**.

Mechanized soil preparation is banned from **01.03-30.06**.

2. The following restriction of commercial activities in a buffer zone around micro-reserves of Capercaillie's (*Tetrao urogallus*) ruts:

Forest management activities are forbidden other than reforestation by hand labour and fire fighting from **01.03-31.07**.

3. The following restrictions of commercial activities in a buffer zones around micro-reserves of sea eagle (*Haliaeetus albicilla*) and golden eagle (*Aquila chrysaetos*):

All types of cuttings, wood extraction and mechanized soil scarification are banned from **01.02-30.10**.

4. From **01.04-30.06** pre-commercial thinning is not permitted in up to the 10 -year -old pine and deciduous trees and 20 - year -old spruce stands, with the exception of a

mean height of coniferous trees up to 0.7 m, and deciduous trees - up to 1 meter.

5. To minimize the negative impacts of economic activity on nesting of birds in the forest, the intensity of forest exploitation shall be reduced between **01.04-31.05** in forests with a high density and variety of species of naturally nesting birds.

The Latvian Ornithological Society (Latvijas Ornitologijas Biedribas) has carried out scientific research in order to identify what types of forest birds nest more. According to information provided and to minimize the negative impact of economic activity in forests with a high density and variety of species of naturally nesting birds no activity will be done by SCA in the following soil types from 1st of April until 31 of May. :

6	Gr	Gārša-very fertile forest land
12	Pv	Purvājs- swamp forest soil
14	Nd	Niedrājs- wet forest soil
15	Db	Dumbrājs- fertile forest land that seasonally overflows
16	Lk	Liekņa- very fertile forest land

Latvian Ornithological Society presentation available in SharePoint.

All seasonal restrictions are integrated into the LVM GEO data management system used by the group staff responsible for planning and monitoring forestry activities

3.8 Forest protection

3.8.1 Fire safety

Forest fire safety in the Republic of Latvia is regulated by Cabinet Regulation No. 238 "Fire Safety Regulations".

Forest manager:

- when reforesting conifer forest stands in Cladinoso-callunosa, Vacciniosa, Myrtillosa, and Callunosa mel., as well as afforesting forest stands and plantation forests, areas larger than 5 ha with a peat layer of no more than 0.15 m, they are subdivided by means of mineralized strips so that they should not be larger than 5 ha. Requirements of this sub-paragraph do not apply to afforested forest stands and plantation forests which have reached the age of 10 years for deciduous trees and the age of 20 years for conifers;
- forest object roads and natural carriageways which may be used for the purposes of fire-fighting,
- before May 1 of each year, remove litter that may interfere with the movement of fire-fighting vehicles;
- by May 1 of each year, put in order roads and access roads to the fire water intakes and maintain them in such a condition to ensure access for fire-fighting vehicles.

The manager establishes mineralized strips in section passes available for machinery (except for section passes used as natural carriageways) that cross forest stand clusters of fire hazard class I, II or III larger than 50 ha, where the peat layer of the soil is no more than 0.15 m.

Division of Forest Stands and Felled Areas in Fire Hazard Classes and Requirements for Designations

No.	Fire hazard class	Description of the forest stand or felled area	Colour code and colour model for designation of fire hazard in the plan of fire safety preventive measures of the forest object		
			red	green	blue
1.	Class I - increased fire hazard	Coniferous stands which are less than 40 years old, in all types of forest growing conditions and forests of coniferous plantations bred in agricultural land. Plantations of deciduous trees bred in agricultural land which are less than 10 years old. Forest stands and felled areas in a pine forest and <i>Callunoso-sphagnosa</i>	255	0	0
2.	Class II - high fire hazard	Forest stands and felled areas in a <i>Myrtillosa</i> , pine forest with spruce understorey, <i>Callunosa mel.</i> , and <i>Callunosa turf. mel.</i>	255	0	255
3.	Class III - medium fire hazard	Forest stands and felled area in <i>Hylocomiosa</i> , <i>Myrtillosa mel.</i> , <i>Vacciniosa mel.</i> , <i>Myrtillosa turf. mel.</i> , and <i>Vacciniosa turf. mel.</i>	255	255	0
4.	Class IV - low fire hazard	Forest stands and felled areas in <i>Oxalidososa</i> , <i>Aegopodiosa</i> , <i>Vaccinioso-sphagnosa</i> , <i>Myrtilloso-sphagnosa</i> , <i>Myrtilloso-polytrichosa</i> , <i>Dryopteriosa</i> , <i>Oxalidososa turf. mel.</i> , and <i>Mercurialiosa mel.</i>	0	255	0
5.	Class V - very low fire hazard	Forest stands and felled areas in <i>Sphagnosa</i> , <i>Caricoso-phragmitosa</i> , <i>Dryopteriosocaricosa</i> , and <i>Filipendulosa</i>	0	255	255

* <https://likumi.lv/ta/en/en/id/281646-fire-safety-regulations>

The following activities are prohibited during the period of time when the forest is vulnerable to fire:

- making fires in forests and swamps (except in specially designated areas which prevent the spread of fire outside this area);
- leaving fires unattended, a fire site is left when the fire is extinguished and the glowing is completely gone;
- dropping burning or glowing matches, butts and other items in the forest, swamps or paths crossing them;
- driving motor vehicles through forests and swamps off-road, except when necessary for fire- fighting, emergency assistance, forest management, and maintenance of engineering networks or for the prevention of accidents;
- carrying out any kind of burning (including burning of felling waste) without coordination with the relevant territorial unit of the State Forest Service.

It is prohibited in the forest object:

- to burn waste;
- to burn cutting remains or to make a fire:
 - closer than 2 m from growing trees;
 - in places where the soil peat layer is thicker than 0.5 m, except when burning is done after the rainy period or in winter;
- during the period from 1 May to 1 September, to stack (to store) in heaps felling residues of forest stands, if the heap is closer than 50 m from 10 to 40 years old coniferous forest stands with an area of more than 1 ha, unless there is at least a 10 m wide track between the heap and the forest stand (land free of trees from one forest wall to the other (opposite) forest wall, including roadbed, drainage ditches and other infrastructure objects necessary for road operation);
- Similarly, during daily felling operations, all machinery units operating in the forest have to have fire extinguishers in working order. The forest manager controls the compliance with these rules.

3.8.2 Game damage

One of the main problems in newly established stands is game damage. Game damage affects the growth and development of young trees and future timber quality. If it is necessary to fight against the game damage SCA LM group is:

- using repellents, Trico and Cervacol;
- regulating number of game by cooperating with hunting teams.

Repellents used in hectares is presented in Table 42.

Table 42. Repellents used in 2020, 2021, 2022, 2023 and 2024, ha

Year	LM	AME	AML	BM	VM	NM	IM	Grand Total
2020		55	77		15	121	40	308
2021	210	87	63	150	102	106	76	794
2022	1 038	263	125					388
2023	1651	345	323					2320
2024	182	48	52					282
Grand Total	2043	798	640	150	117	227	116	4092

Active hunting agreements in 2021, 2022 and 2023 are shown in Table 43.

Table 43. Number of active hunting agreements in 2021, 2022 and 2023

Company	Agreements		
	2021	2022	2023
LM	63	116	91
AME	14	20	42
AML	56	42	91
BM	20		
VM	21		
NM	6		
IM	9		
Total	189	178	224

3.8.3 Invasive species

Sosnowski hogweed (*Heracleum sosnowskyi*) is an invasive species that aggressively takes over agricultural land, infrastructure object, young forest stand and other places, at the same time endangering human health if it has been in contact with plant and hogweed juice. The Latvian law stipulates that every landowner is obliged to take measures to destroy hogweed growing on his land and to prevent the regeneration of their congregations. SCA LM group is in the process of mapping all areas where hogweed is identified and to monitor the progress of hogweed control. The removal of hogweed on SCA properties is outsourced. The methods for restricting the spread of hogweed are the following:

- mechanical - includes measures for eradication of the hogweed by performing mechanical activities - cutting off umbels, central rosette pinning, mulching, mowing and soil cultivation (ploughing, cultivating, rototilling, paring, harrowing and dragging);
- chemical - includes measures for eradication of the hogweed by utilising the products included in the plant protection product register;
- biological - includes measures for eradication of the hogweed by utilising the mutual biotic interaction of biological organisms - grazing;
- combined - includes a set of measures for eradication of the hogweed that complement each other or may not be used individually, or the combination of methods.

In 2024 hogweed removal was carried out on 270 hectares (Table 44).

Table 44. Restricting the spread of hogweed, ha

Year	LM	AME	AML	VM	NM	IM	Total
2020				10			10
2021	5		3	28	12	1	49
2022	113	116	12				241
2023	172	198	20				390
2024	170	48	52				270
Total	460	362	87	38	12	1	960

3.8.4 Natural hazards

Natural hazards including floods, storms, and forest fires can cause significant impact on infrastructure, forest resources and communities.

1. Impact on forest resources

Increased temperatures and prolonged dry spells can lead to a heightened risk of forest fires. These fires can devastate large areas of forest, leading to loss of timber resources, habitat destruction, and increased carbon emissions. Climate change can alter the distribution of pests and diseases, putting additional stress on forest ecosystems. Infestations can weaken trees, making them more susceptible to natural hazards like storms. The degradation of forest resources due to natural hazards can lead to reduced biodiversity, affecting species that rely on these habitats and impacting overall ecosystem health.

Storms can create favourable conditions for bark beetle infestations, particularly by damaging trees and weakening their defence. In cases of windbreaks and windfall to prevent bark beetle population outbreak logs should be removed from the forest as soon as possible after the storm. Regular assessments of the forests are carried out to identify areas affected by storm damage. This includes mapping windbreaks and windfalls to prioritize extraction efforts. Continuous monitoring is essential for detecting early signs of bark beetle activity. During forestry work mechanical damages during logging operations must be minimized as this can weaken trees.

2. Impact on infrastructure

Heavy rainfall and rapid snowmelt can lead to flooding in low areas, damaging roads, bridges, and railways. The disruption of transport links can hinder supply chains and emergency services. Strong winds and storms can topple trees onto power lines, affecting electricity supply and telecommunications. This often leads to extended outages and costly repairs. Coastal areas are particularly vulnerable to erosion, which threatens roads, ports, and other critical infrastructure. Continued erosion can lead to long-term displacement of communities and economic losses.

3. Impact on communities

Flooding and storm damage can displace residents and disrupt agricultural activities. Communities may face long-term recovery challenges, particularly in areas reliant on agriculture and forestry. Natural hazards can destroy culturally significant sites and heritage, leading to a loss of identity and community pride.

To increase forest resilience to storms sustainable forest management practices are required.

- Planting high quality seedlings;
- Site appropriate species selection, considering the naturalness of the tree composition;
- Increasing the diversity of the tree species composition;
- Improving the stability of trees through thinning;
- Creating buffer zones in sensitive areas such as waterways and urban development areas.

3.9 Forest infrastructure

Roads need to be built and maintained to provide access to forest assets and carry out forest management, planning, felling and timber transport. Roads must be accessible to the public. Roads, ditches, bridges damaged during the felling works will be improved to the same level as before harvest. No new drainage systems will be built on forest land at the initiative of SCA companies. In case there is a need for construction of new drainage system risk assessment must be done to identify potential risks to the conservation of protected areas, the quality of the environment and natural waters. On forest roads procedure ***“FSC_PEFC FM 06 V1 Guidelines for the construction, maintenance and closure of forest roads”*** is followed. Drainage systems in SCA protected areas will not be renovated or maintained except if it is necessary for the operation of the rest of the drainage system. In 2024 in SCA LM group companies 2 km of forest road maintenance works were carried out and 10,5 km of renovation of ditches (Table 45).

Table 45. Forest road maintenance works and renovation of ditches in 2021, 2022, 2023 and 2024 (km)

Year	Work type	LM	AME	AML	BM	VM	NM	IM	Total
2021	Forest road maintenance	1.8	0	0	0.3	0	0	0	2.1
	Renovation of ditches	8.1	0.5	0.3	1.6	18.9	0.5	2.6	32.4
	Total	9.9	0.5	0.3	1.9	18.9	0.5	2.6	34.4
2022	Forest road maintenance	2	0	0					2
	Renovation of ditches	23.5	0	0					23.5
	Total	25.5	0	0					25.5
2023	Forest road maintenance	2.6	7.1	0.3					9.9
	Renovation of ditches	22.1	2.4	5.3					29.8
	Total	137	9.5	5.5					152.1
2024	Forest road maintenance	2	0	0					2
	Renovation of ditches	8.2	0	2.3					10.5
	Total	10.2	0	2.3					12.5

3.10 Monitoring and impact assessment of forest management activities

Information to be collected for monitoring:

1. Forest resources (increase of forest resources, age distribution, species composition)- State Forest Service data (SFS), previous year monitoring summaries are available in FMP;
2. Changes to wood supplies over the last ten years and planned changes over the period of the next ten years (m³/ha)- Norskog valuation files, previous year monitoring summaries are available in FMP;
3. Annual amounts of timber harvested by species: Final felling (m³, ha); Thinning (m³, ha); Sanitary and other felling (m³, ha)- Harvest area (ha) from LVM Geo, pre-commercial thinning (ha) from SAP, felling volumes from SAP, summaries available in data gathering file, previous year summaries available in FMP;
4. Brought felling remnants — small merchantable wood, branches, stumps (m³ and/or ha and other units)- Sold volumes from SAP, summaries available in data gathering file, previous year summaries available in FMP;
5. Sold volumes of timber by FSC product group, species and material type (m³)- Sold volumes from SAP, summaries available in data gathering file, previous year summaries available in FMP;
6. Health and safety and environmental inspection monitoring - filled checklists available in SKIA, previous year summary available in FMP;
7. Monitoring of high conservation value forests (EcoSolutions and Environmental Resources Management SIA);
8. Monitoring of forest management cost efficiency- Budget;
9. Complaints and claims- registered in “Non-conformance table actual”;
10. CO₂ sequestration- previous year monitoring results available in FMP;
11. Damage caused to the forest by fungal diseases (m³ and/or ha)- sanitary felling cutting license;
12. Forest stands where activities are carried out to protect against forest animals (ha) – data from SAP (repellents), previous year monitoring results available in FMP;
13. Areas of the forest stands affected by fire (ha)- registered in “Non-conformance table”;
14. Changes in the forest stands and/or felling areas where plant protection products and/or fertilizers (ha) have been applied- data from SAP (repellents), previous year monitoring results available in FMP;

15. Name of the plant protection products and/or fertilizers used, name of the active substance and quantity used (kg, l)- data from SAP;
16. Total number of improved and maintained recreation areas and hiking trails/footpaths, changes- available in LVM Geo program (notes-> Recreation).
17. Number (quantity) of forest management accidents in the last 5 years – no accidents in previous years, all accidents will be registered in SKIA.
18. Stakeholder consultation results- carried out after every 5 years, results will be made publicly available in FMP.
19. Certification audit results-available in FMP.

Previous year monitoring results are available in forest management plan, overall forest management data available in LVM Geo program, forest management works in SAP, summaries in data gathering files, all information can be obtained upon reasoned request.

3.11 Forestry work checklists

SCA LM group constantly is monitoring health and safety, nature protection and environmental protection requirements fulfilment during forestry works. SKIA checklists have been introduced for use and must be completed for each subcontractor at least once per contract. During 01.01.2024-30.09.2024 350 checklists were filled (Figure 15. Number of checking's done by work type 2022, 2023 and 2024Figure 15).

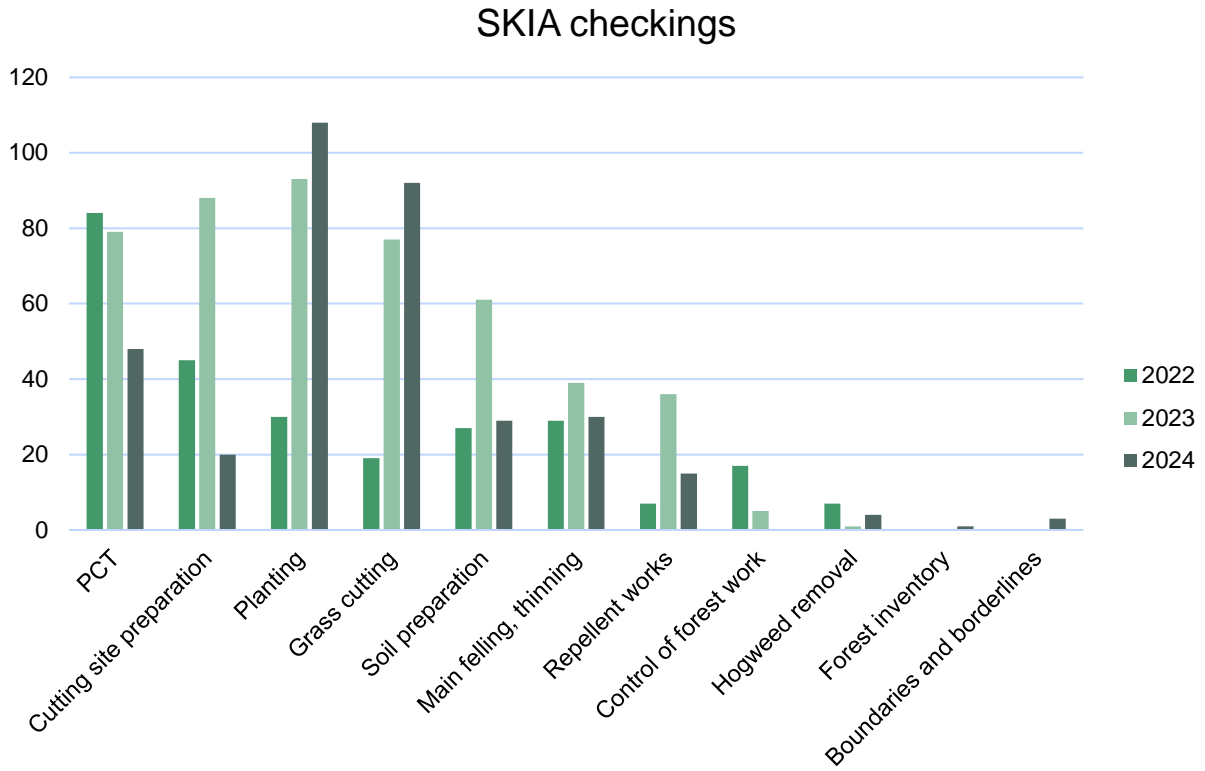


Figure 15. Number of checkings done by work type 2022, 2023 and 2024

All filled checklists are available in SKIA system. The overview of non-conformities found during the checkings is displayed in the Figure 16.

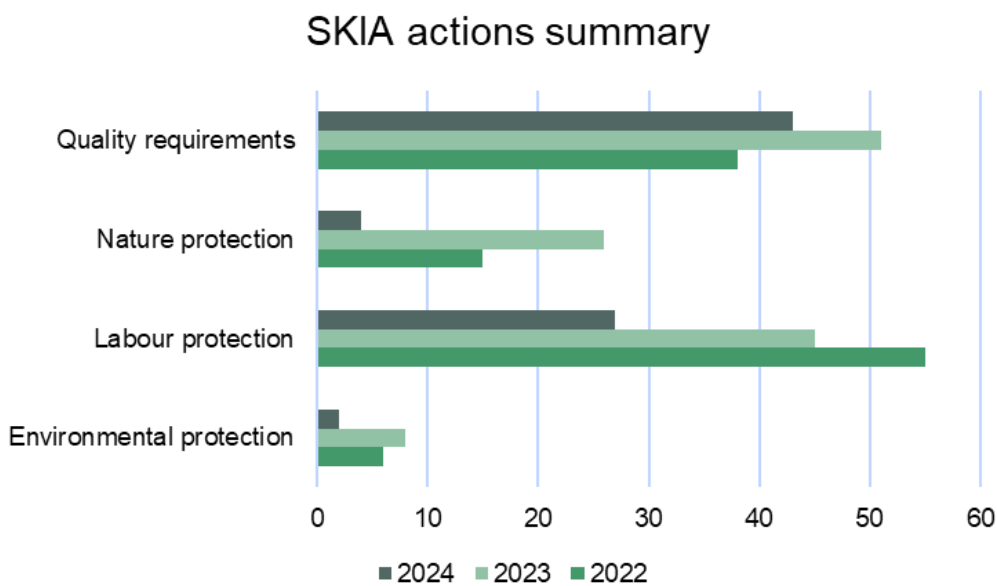


Figure 16. SKIA actions summary 2022, 2023 and 2024

Filling the checklists gives us the possibility to monitor what the main problems are during forestry works and an opportunity to assess the competence of our subcontractors. In 2024 76 non-conformities were detected during the checking's. The main category where non-conformities were found are labour protection and quality requirements. All detailed actions are available in SKIA. As a conclusion of 2024 monitoring it is necessary to continue monitoring of subcontractors, educate and inform them regarding SCA requirements.

4. Certification audit

On 22.04.-24.04.2024 FSC and PEFC Forest Management surveillance audit carried out. As a result of FSC audit one observation and three minor non-conformities raised.

Minor- FMP section No.1 Forest management goals, include general economic, environmental, and social goals and methods for achieving goals. There is no systematic approach for assessing the progress towards each management objective.

Minor- During the field visit, in Cad. No. 96900010152-354, Comp. No. 34, two outsourced workers in the fields did not use the complete PPE necessary for the performance of their work (missing helmet, harvesting machine missing blade protection).

Minor- During the field visit, in Cad. No. 96900010152-354, Comp. No. 34, one of the workers did not have a certificate to operate the trimmer machine.

Observation- Potential negative impacts of natural hazards on infrastructure, forest resources, and communities in the Management Unit are not fully assessed. The FMP includes for example - potential fire safety impacts, and during interviews with managers, they explained potential risks due to the increasing beaver population. They have a contract with hunting associations and hunting clubs to control the beaver population. Document checks and site visits revealed cases of windfalls where the company lacked clear protocols for managing these situations. Additionally, the company does not have assessments or mitigation measures for storms, such as the timeframe for extracting spruce logs from the forest in cases of windbreaks and windfalls to prevent bark beetle population outbreaks.

As a result of PEFC audit one major, three minor non-conformities and two observations raised. Major non-conformity was closed during the audit.

Minor- Most of the information documented in FMP and publicly available summary of FMP (available in company web-page <https://www.sca.com/en/forest/scasforests/sca-in-the-baltics/latvija/>) except information about measures for mitigation of/ adaptation to climate change (referring to i.1.3.1). However according to interviews organization have applied such measures e.g. purchase of more economic vehicles, optimization of silvicultural works etc. Therefore minor non-conformity raised.

Minor- During field visit cad.96900010152 kv.354 c.34 visited contractor M.Z., who were conducting pre-commercial thinning (2 persons), one of the persons had moto-manual instrument operator license, but the other, who is sub-contractor, did not had the license. Additionally the workers did not use hard helmets although the average height of young stand was above 2 m, the protective shields were removed from bush cutters. Minor NCR raised as the organization has system in place, work was immediately stopped and workers sent home.

Major- Trademark license agreement was not signed by the organization although trademark was used in web-page of the company and publicly available FMP.

Minor- PEFC trademark (PEFC initials) used in company web-page and publicly available FMP - <https://www.sca.com/en/forest/scas-forests/sca-in-the-baltics/latvija/> to promote sustainable forest management practice. License number not included in the text. As well trademark symbol TM used, which is not required.

Observation- Last internal audit of FM system done by external independent consultant R.L. on 15.11.2023. – evident conformance checklist, has reference to PEFC FM standard, assessed compliance with FSC P&C not the PEFC, evident internal audit plan for the year 2024, next audit planned in November, reference to relevant PEFC standards included. Observation raised against 9.2.1 as no major non-compliances identified against forest management standard.

Observation- Evident agreements with group members e.g. SCA Phoenix AM Latvia No 004 from 01.10.2029 – reference to the old PEFC standard from 18.08.2015. Observation raised as Group entity is SCA Latvijas meži SIA, responsible for compliance with standard requirements, group members are just legal entities (with common ownership) with no management functions.

5. Monitoring programme

Evaluation criteria	Description of the assessment
1) The monitoring provided for in indicator 8.2.1 is effective enough to determine and characterize the impact of management activities on the environment, including if necessary:	
i. Harvested sites are regenerated in timely manner (10.1.);	FMP, chapter 3.5 Regeneration. All harvested sites are regenerated in timely manner.
ii. Seeds and plants of species that are of local origin and are suitable to the site are used in regeneration (10.2.);	FMP, chapter 3.5 Regeneration. Only certified forest reproductive material is used for forest regeneration. In 2024 1,663,942 plants were planted
iii. Alien species are not used (10.3.)	FMP, chapter 3.5 Regeneration. SCA is not using alien species.
iv. Genetically modified organisms are not used (10.4.);	FMP, chapter 3.5 Regeneration, SCA is not using genetically modified organisms.
v. Ecologically appropriate silvicultural practices are used (10.5.);	FMP, chapter 3.4 Pre-commercial thinning.
vi. Fertilize use shall be minimized or avoided (10.6.);	SCA is not using any fertilizers.
vii. Chemical pesticides are not used. (10.7);	Chemical pesticides are only used for hogweed removal. In year 2024 chemical hogweed removal done on 181 hectares. Active ingredient used accurate and nuance.
viii. Biological control agents use shall be minimized, monitored and strictly controlled. (10.8.)	FMP, chapter 3.8.2 Game damage, 3.8.3 Invasive species. In 2024 hogweed removal was done on 269 hectares.
ix. Potential negative impacts of natural hazards on infrastructure, forest resources and communities are assessed (10.9.);	FMP, chapter 3.8.4 Natural hazards. SCA is monitoring wind damage, bark beetle infested areas, game damage and high water level areas.
x. Infrastructural development, transport activities and silviculture are managed so that water resources and soils are portected (10.10.);	In 2024 2 km of forest road maintenance works were carried out. FMP, chapter 3.3 Machinery and technology used in felling, chapter 3.9 Forest infrastructure. In 2024 no complaints or non-conformities registered regarding water resources and soil damage.

xi. The Organization shall dispose of waste materials* in an environmentally appropriate manner (10.12.).	Waste is disposed in environmentally appropriate manner, SCA Waste management plan. In 2023 three non-conformities identified during the site checkings where seedling bags or laces were left on the site. In 2023 two notices received from State Environmental service republic and Rudžatu parish government regarding waste found on SCA property. During the site checkings in 2024 no non-conformities identified.
2) The Organization* shall monitor and evaluate the environmental and social impacts of the activities carried out in the Management Unit*, and changes in its environmental condition:	
i. Illegal activities (1.4.);	FMP, chapter 2.7 Illegal felling. In 2023 one illegal felling registered in water protection zone. In 2023 one illegal felling conducted on SCA property by neighbour. In 2024 two cases regarding illegal felling in water protection zone registered. Detailed information available in SCA non-conformance table.
ii. Compliance with applicable legislation, ratified international conventions and obligatory codes of practice (1.5.);	FMP, Annex I List of applicable laws, regulations and nationally ratified international treaties, conventions and agreements
iii. Handling disputes (1.6., 2.6., un 4.6.);	Procedūra par sūdzību risināšanas kārtību, Non-conformance table. In 2023 9 complaints registered, in 2024 10 complaints registered.
iv. Measures are taken to follow the principles and rights at work as defined in the ILO Declaration on Fundamental Principles and Rights at Work (2.1.);	Labvēlīgas darba vides politika, SCA Code of Conduct.
v. Gender equality, sexual harassment and gender discrimination (2.2.);	Labvēlīgas darba vides politika, SCA Code of Conduct, interview of subcontractors.
vi. Measures related to compliance with labor protection requirements (2.3.);	Contract with FN Serviss, monitoring of subcontractors regarding health and safety. FMP, procedure 3.6 Labour protection
vii. Compliance of wages with the laws and regulations of the Republic of Latvia (2.4.);	SCA is monitoring if outsourcers are paying taxes.
viii. Workers competence and training (2.5.);	Training list available in "Training" excel, competence documentation available in Teams.

ix. In the case of pesticide use, the health status of company employees exposed to pesticides (2.5. un 10.7.);	Company is using chemical pesticides only for hogweed removal.
x. Impact on legal rights and obligations applicable to local communities (4.2.).	Places important for local communities are identified under HCV 5. SCA is taking into consideration local communities, when harvesting works are done neighbouring property owners are notified.
xi. Protection of important cultural, ecological, economic, religious or spiritual places for local communities (4.7.);	Places important for local communities are identified under HCV 5.
xii. Impact on economic and social development (4.2., 4.3., 4.4 un 4.5.);	FMP, chapter 2.9 Forest social functions. On SCA homepage contact information is available, including procedure for resolving complaints. SCA is taking into account local community proposals and all complaints are registered. Stakeholder consultation process is ongoing.
xiii. Production volumes of wood and/or commercial non-wood products/services(5.1.);	SCA is not harvesting any non-wood products. Felling volumes are available in FMP, chapter 3.2 Felling.
xiv. Maintenance and/or improvement of ecosystem services (5.1.);	Ecosystem services are registered in LVM Geo program. SCA has created two public recreation places, FMP, chapter 2.11 Recreation. SCA is preserving cultural heritage objects, objects are mapped in LVM Geo program. Ecosystem services supporting functions carbon stock in forest stands is calculated and available in FMP, chapter 2.12 CO2 sequestration.
xv. Actual harvest volume of wood and commercial non-timber forest products compared to planned annual harvest volume (5.2.);	SCA is not harvesting any non-wood products. Felling volumes are available in FMP, chapter 3.2 Felling. Planned felling volumes for year 2024 171 744 m3, as of October 2024 felling volume is 158 645 m3.
xvi. Procurement policy (5.4.);	SCA is using local services.
xvii. Long-term economic viability (5.5.);	Norskog valuation reports 2024.
xviii. HCV 6 (9.1).	Summary of monitoring available in "Vides parskats 2023".
3) The monitoring provided for in indicator 8.2.2 is effective enough to identify and characterize changes in the state of the environment (if applicable):	

i. Maintaining and/or improving ecosystem services (5.1.) (if the organization uses FSC trademark statements regarding ecosystem services);	N/A
ii. Environmental values and ecosystem functions, including carbon sequestration and storage (6.1.);	Ecosystem services supporting functions carbon stock in forest stands is calculated and available in FMP, chapter 2.12 CO2 sequestration.
iii. Rare and endangered species and implemented actions to protect these species and their habitats (6.4.);	Outsourcing contract with SIA EcoSolutions and Environmental Resources Management. Summary of monitoring available in "Vides parskats 2023".
iv. Representative plots, and actions implemented to preserve and/or restore them (6.5.);	Outsourcing contract with SIA EcoSolutions and Environmental Resources Management. Summary of monitoring available in "Vides parskats 2023".
v. Local species and biological diversity found in the natural range, and actions implemented to preserve and/or restore them (6.6.);	Outsourcing contract with SIA EcoSolutions and Environmental Resources Management. Summary of monitoring available in "Vides parskats 2023".
vi. Maintenance measures of watercourses, water bodies and coastal areas (6.7.);	Outsourcing contract with SIA EcoSolutions and Environmental Resources Management. Summary of monitoring available in "Vides parskats 2023".
vii. Scenic values and the efficiency of their preservation and restoration measures (6.8.);	Outsourcing contract with SIA EcoSolutions and Environmental Resources Management. Summary of monitoring available in "Vides parskats 2023".
viii. Transformation of natural forest into plantations or non-forest lands(6.9.);	FMP, chapter 2.8 Transformation of forest land into plantations or non-forest land, afforestation of ecologically important non-forest areas. SCA is not transforming natural forest land into plantations or non-forest lands.
ix. Special Preservable Values of categories 1-4 defined in 9.1. within the criteria, and the effectiveness of their preservation and/or improvement measures.	Outsourcing contract with SIA EcoSolutions and Environmental Resources Management. Summary of monitoring available in "Vides parskats 2023".

Annex I List of applicable laws, regulations and nationally ratified international treaties, conventions and agreements

1. Legal* rights to harvest	
1.1 Land tenure* and management rights	<p>LR likums "Civillikums" 28.01.1937 (The Latvian Civil Code)</p> <p>LR likums "Administratīvās atbildības likums" 25.10.2018 (Law on Administrative Liability)</p> <p>LR likums "Par zemes reformu Latvijas Republikas lauku apvidos" 21.11.1990. (Law on Land Reform in Rural Areas of the Republic of Latvia)</p> <p>LR likums "Par zemes privatizāciju lauku apvidos" 09.07.1992. (Law on Land Privatisation in Rural Areas)</p> <p>LR likums "Par agrāro reformu Latvijas Republikā" 13.06.1990. (Law on Agrarian Land Reform in the Republic of Latvia)</p> <p>LR likums "Par zemes reformas pabeigšanu lauku apvidos" 30.10.1997. (Law on the Completion of Land Reform in Rural Areas)</p> <p>LR likums "Zemesgrāmatu likums" 22.12.1937. (Land Register Law)</p> <p>LR likums "Nekustamā īpašuma valsts kadastra likums" 01.12.2005. (National Real Estate Cadastre Law)</p> <p>LR likums "Par nekustamā īpašuma ierakstīšanu zemesgrāmatās" 30.01.1997. (Law on Recording of Immovable Property in the Land Registers)</p> <p>LR likums "Par valsts un pašvaldību zemes īpašuma tiesībām un to nostiprināšanu zemesgrāmatās" 29.03.1995. (Law on Land Ownership Right of the State and the Local Governments and their Securing in the Land Registry)</p> <p>LR likums "Par īpašuma tiesību atjaunošanu uz zemi, kura aizņemta ar īpaši aizsargājamiem dabas objektiem" 14.09.1995. (Law on Restoration of Ownership Rights on Land Occupied by Specially Protected Land Objects)</p> <p>LR likums "Par kompensāciju par saimnieciskās darbības ierobežojumiem aizsargājamās teritorijās" 04.04.2013. (Law on Compensation for Restrictions on Economic Activities in Protected Areas)</p> <p>MK noteikumiem Nr.114 "Kārtība, kādā zemes īpašniekiem vai lietotājiem nosakāmi to zaudējumu apmēri, kas saistīti ar īpaši aizsargājamo nemedījamo sugu un migrējošo sugu dzīvnieku nodarītajiem būtiskiem postījumiem, un minimālās aizsardzības pasākumu prasības postījumu novēršanai (Cabinet Regulation No.114 "Procedure for Determining Extent of Land User Losses Related to Damages Caused by Specially Protected Non-game Species and Migrating Species")</p> <p>30.06.2005. likums "Par zemes īpašnieku tiesībām uz kompensāciju par saimnieciskās darbības ierobežojumiem īpaši aizsargājamās dabas teritorijās un mikroliegumos" (Law on the Rights of Landowners to Compensation for Restrictions on Economic Activities in Specially Protected Nature Territories and Microreserves)</p> <p>LR likums "Fizisko personu datu apstrādes likums" 21.06.2018 (Personal Data Processing Law)</p> <p>LR likums "Meliorācijas likums" 14.01.2010. (Amelioration Law)</p> <p>LR likums "Aizsargjoslu likums" 05.02.1997. (Protection Zone Law)</p> <p>02.05.1996. likums "Par zemes dziļēm" (Law on Subterranean Depths)</p> <p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>MK noteikumi Nr.776 "Valsts meža zemes atsavināšanas kārtība" 19.09.2006. (Cabinet Regulation No. 776 "Procedure for State Forest Land Expropriation")</p>
1.2 Management and harvesting planning	<p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>LR likums "Valsts meža dienesta likums" 25.11.1999. (The State Forest Service Law)</p> <p>MK noteikumi Nr.384 "Meža inventarizācijas un Meža valsts reģistra informācijas aprites noteikumi" 21.06.2016. (Cabinet Regulation No. 384 "Regulations regarding Forest Inventory and Information Flow in the State Register of Forests")</p>

	<p>24.10.2002. likums "Ugunsdrošības un ugunsdzēsības likums" (Fire Safety and Fire-fighting Law)</p> <p>MK noteikumi Nr.935 "Noteikumi par koku ciršanu mežā" 18.12.2012. (Cabinet Regulation No. 935 "On Procedures for Tree Felling in Forest Lands")</p> <p>MK noteikumi Nr.308 "Meža atjaunošanas, meža ieaudzēšanas un plantāciju meža noteikumi 02.05.2012. (Cabinet Regulation No. 308 "Regulations on Forest Regeneration, Forest Regrowing and Plantation Forests)</p> <p>MK noteikumi Nr.309 "Noteikumi par koku ciršanu ārpus meža" 02.05.2012. (Cabinet Regulation No. 309 "On Tree Felling in Non- forest Lands")</p> <p>MK noteikumi Nr.936 "Dabas aizsardzības noteikumi meža apsaimniekošanā" 18.12.2012. (Cabinet Regulation No. 936 "Nature Protection Regulations in Forest Management")</p> <p>26.05.2014 MK noteikumi Nr.269 "Noteikumi par medījamo dzīvnieku nodarīto zaudējumu noteikšanu un medību koordinācijas komisijām (Cabinet Regulation No.269 "Procedure for Determining of Losses to Agriculture and Forestry Caused by the Game Animals")</p> <p>18.12.2012 MK noteikumi Nr.947 "Noteikumi par meža aizsardzības pasākumiem un ārkārtējās situācijas izsludināšanu mežā (Cabinet Regulation No.947 "Regulations for Taking Forest Protection Measures and Declaring Emergency Situations")</p> <p>26.03.2013 MK noteikumi Nr.159 "Noteikumi par meža reprodktīvo materiālu" (Cabinet Regulation No.159 "Regulation Regarding Forest Reproductive Material")</p> <p>17.12.2020 MK noteikumi Nr.774 "Mežam nodarīto zaudējumu noteikšanas kārtība" (Cabinet Regulation No.774 "Procedure for Determination of Forest Damage")</p> <p>17.12.2013. MK noteikumi Nr.1482 "Medību reglamentējošo normatīvo aktu pārkāpumu radīto zaudējumu un nelikumīgi iegūtās medību produkcijas vērtības atlīdzināšanas noteikumi"</p> <p>17.02.2004. MK noteikumi Nr.82 "Ugunsdrošības noteikumi" (Cabinet Regulation No.82 "Fire Safety Regulations")- zaudējis spēku ar 19.04.2016 MK noteikumi Nr.238 "Ugundrošības noteikumi" (Cabinet Regulation No.238 "Fire Safety Regulations")</p> <p>19.07.2005. MK noteikumi Nr.536 "Kalifornijas bruņuts izplatības apkarošanas un ierobežošanas kārtība" (Cabinet Regulation No.536 "Procedures for Limitation and Spread Prevention of Quadraspidiotus perniciosus")</p>
1.3 Harvesting permits	<p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>LR likums "Valsts meža dienesta likums" 25.11.1999. (The State Forest Service Law)</p> <p>LR likums "Par koku un apaļo kokmateriālu uzskaiti darījumos" 16.12.2004. (Law on Inventory of Trees and Round Timber in Transactions)</p> <p>MK noteikumi Nr.935 "Noteikumi par koku ciršanu mežā" 18.12.2012. (Cabinet Regulation No. 935 "On Procedures for Tree Felling in Forest Lands")</p> <p>MK noteikumi Nr.309 "Noteikumi par koku ciršanu ārpus meža" 02.05.2012. (Cabinet Regulation No. 309 "On Tree Felling in Non- forest Lands")</p> <p>MK noteikumi Nr.384 "Meža inventarizācijas un Meža valsts reģistra informācijas aprites noteikumi" 21.06.2016. (Cabinet Regulation No. 384 "Regulations regarding Forest Inventory and Information Flow in the State Register of Forests")</p> <p>MK noteikumi Nr.647 "Mežaudzes novērtēšanas kārtība" 25.06.2009. (Cabinet Regulation No.647 "Procedure for Forest Stand Evaluation")</p>
2. Taxes and fees	
2.1 Value added taxes and	<p>LR likums "Par nodokļiem un nodevām" 02.02.1995. (Law on Taxes and Duties)</p> <p>LR likums "Pievienotās vērtības nodokļa likums" 29.11.2012. (Value Added Tax Law)</p>

<p>other sales taxes</p>	<p>MK noteikumi Nr.17 "Pievienotās vērtības nodokļa likuma normu piemērošanas kārtība un atsevišķas prasības pievienotās vērtības nodokļa maksāšanai un administrēšanai" 03.01.2013. (Cabinet Regulation No. 17 "Procedures for Applying the Norms of the Value Added Tax and Individual Requirements for Payment and Administration of Value Added Tax")</p> <p>MK noteikumi Nr.40 "Noteikumi par pievienotās vērtības nodokļa deklarācijām" 15.01.2013. (Cabinet Regulation No. 40 "Regulations Regarding Value Added Tax Returns")</p> <p>MK noteikumi Nr.237 "Skaidrā naudā veikto darījumu deklarēšanas noteikumi" 10.04.2007. (Cabinet Regulation No. 237 "Declaration of Transactions in Cash")</p> <p>MK noteikumi Nr.178 "Kārtība, kādā piemērojami starptautiskajos līgumos par nodokļu dubultās uzlikšanas un nodokļu nemaksāšanas novēršanu noteiktie nodokļu atvieglojumi" 30.04.2001. (Cabinet Regulation No. 178 "Procedures for Application of Tax Relief Determined in International Agreements for Prevention of Double Taxation and Tax Evasion")</p> <p>MK noteikumi Nr.149 "Kārtība, kādā kārtējie nodokļu maksājumi un nokavētie nodokļu maksājumi tiek ieskaitīti budžetā" 18.04.2000. (Cabinet Regulation No. 149 "Procedures for Crediting the State Budget Current Payable Taxes and Overdue Tax Payments")</p> <p>MK noteikumi Nr.82 "Noteikumi par valsts nodevu par mežsaimnieciskām un medību darbībām" 11.02.2014. (Cabinet Regulation No. 82 "Regulations on State Levy on Forestry and Hunting Activities")</p> <p>28.06.2005. MK noteikumi Nr.480 "Noteikumi par kārtību, kādā pašvaldības var uzlikt pašvaldību nodevas" (Cabinet Regulation No.480 "Regulation on Procedure by which Municipalities May Impose Municipal Fees")</p> <p>27.03.2001. MK noteikumi Nr.150 "Noteikumi par nodokļu maksātāju un nodokļu maksātāju struktūrvienību reģistrāciju Valsts ieņēmumu dienestā" (Cabinet Regulation No.150 "Regulations regarding the Registration of Taxpayers' and Taxpayer Units with the State Revenue Service")</p> <p>4.07.2000. MK noteikumi Nr.221 "Kārtība, kādā nokavētajiem valsts budžetā ieskaitāmajiem nodokļu maksājumiem samazināma iepriekš aprēķinātā nokavējuma nauda un kādā atceļams lēmums par nokavēto nodokļu maksājumu samaksas termiņu pagarināšanu" (Cabinet Regulation No.221 "Procedure for Reduction of Previously Charged Delayed Payment Penalty for Tax Arrears to the State Budget; Procedure for Cancellation of The Decision on Term Extension for Tax Arrears Settlement")</p> <p>11.02.2003. MK noteikumi Nr.76 "Kārtība, kādā ar nekustamā īpašuma nodokli neapliek zemi, kuru aizņem atjaunotās vai ieaudzētās mežaudzes" (Cabinet Regulation No.76 "Procedures by which Immovable Property Tax is not Imposed on Land under Regenerated or Newly Established Forest")</p>
<p>2.2 Income and profit taxes</p>	<p>LR likums "Uzņēmumu ienākuma nodokļa likums" 28.07.2017. (Law on Corporate Income Tax)</p> <p>LR likums "Par iedzīvotāju ienākuma nodokli" 11.05.1993. (Law on Personal Income Tax)</p> <p>MK noteikumi Nr.677 "Uzņēmumu ienākuma nodokļa likuma normu piemērošanas noteikumi" 14.11.2017. (Cabinet Regulation No. 677 "Rules for the Application of the Norms of the Law on Corporate Income Tax")</p> <p>MK noteikumi Nr.568 "Noteikumi par iedzīvotāju ienākuma nodokļa deklarācijām un to aizpildīšanas kārtību" 21.08.2012. (Cabinet Regulation No. 568 "Regulations Regarding the Declarations of Personal Income Tax and the Procedures for the Completion Thereof")</p> <p>MK noteikumi Nr.899 "Likuma "Par iedzīvotāju ienākuma nodokli" normu piemērošanas kārtība" 21.09.2010. (Cabinet Regulation No. 899 "Application of Norms of Law on Personal Income Tax")</p> <p>MK noteikumi Nr.677 "Noteikumi par iedzīvotāju ienākuma nodokļa paziņojumiem" 25.08.2008. (Cabinet Regulation No. 677 "Regulation on Personal Income Tax Statements")</p>

	<p>MK noteikumi Nr.785 "Kārtība, kādā iedzīvotāju ienākuma nodokli, ar nodokli saistīto nokavējuma naudu un soda naudu ieskaita budžetā" 16.12.2014. (Cabinet Regulation No. 785 "Procedure for Transfer of Personal Income Tax, Overdue Payments and Penalties into the State Budget")</p>
<p>3. Timber harvesting activities</p>	
<p>3.1 Timber harvesting regulations</p>	<p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>MK noteikumi Nr.935 "Noteikumi par koku ciršanu mežā" 18.12.2012. (Cabinet Regulation No. 935 "On Procedures for Tree Felling in Forest Lands")</p> <p>MK noteikumi Nr.309 "Noteikumi par koku ciršanu ārpus meža" 02.05.2012. (Cabinet Regulation No. 309 "On Tree Felling in Non- forest Lands")</p> <p>MK noteikumi Nr.936 "Dabas aizsardzības noteikumi meža apsaimniekošanā" 18.12.2012. (Cabinet Regulation No. 936 "Nature Protection Regulations in Forest Management")</p> <p>MK noteikumi Nr.384 "Meža inventarizācijas un Meža valsts reģistra informācijas aprites noteikumi" 21.06.2016. (Cabinet Regulation No. 384 "Regulations regarding Forest Inventory and Information Flow in the State Register of Forests")</p> <p>14.12.2010. MK noteikumi Nr.1117 "Bioeļļas kvalitātes prasības un mežizstrādes darbos izmantojamo griezējinstrumentu eļļošanai lietojamās bioeļļas izmantošanas un kontroles kārtība" (Cabinet Regulation No.1117 "Requirements for Bio-oil Quality and Procedures for Bio-oil Use and Control for Cutting Tools Used in Forestry")</p>
<p>3.2 Protected sites and species</p>	<p>LR likums "Vides aizsardzības likums" 02.11.2006. (Environmental Protection Law)</p> <p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>LR likums "Par īpaši aizsargājamām dabas teritorijām" 02.03.1993. (Law on Specially Protected Nature Territories)</p> <p>LR likums "Sugu un biotopu aizsardzības likums" 16.03.2000. (Law on the Conservation of Species and Biotopes)</p> <p>LR likums "Par kompensāciju par saimnieciskās darbības ierobežojumiem aizsargājamās teritorijās" 04.04.2013. (Law on Compensation for Restrictions on Economic Activities in Protected Areas)</p> <p>LR likums "Dzīvnieku aizsardzības likums" 09.12.1999. (Animal Protection Law)</p> <p>LR likums "Par Starptautisko augu aizsardzības konvenciju" 05.06.2003. (Law on International Plant Protection Convention)</p> <p>LR likums "Par 1992. gada 5. jūnija Riodežaneiro Konvenciju par bioloģisko daudzveidību" 31.08.1995. (Law on Rio de Janeiro Convention on Biological Diversity)</p> <p>LR likums "Par 1979.gada Bernes konvenciju par Eiropas dzīvās dabas un dabisko dzīvotņu aizsardzību" 17.12.1996. (Law on Convention for the Conservation of European Wildlife and Natural Habitats, Bern, 1979)</p> <p>LR likums "Par Konvenciju par pasaules kultūras un dabas mantojuma aizsardzību" 17.02.1997. (Law on Convention for the Protection of the World Cultural and Natural Heritage, Paris, 1972)</p> <p>LR likums "Par Starptautisko augu aizsardzības konvenciju" 05.06.2003. (Law on International Plant Protection Convention)</p> <p>LR likums "Par Eiropas ainavu konvenciju" 29.03.2007. (Law on European Landscape Convention)</p> <p>MK noteikumi Nr.936 "Dabas aizsardzības noteikumi meža apsaimniekošanā" 18.12.2012. (Cabinet Regulation No. 936 "Nature Protection Regulations in Forest Management")</p> <p>28.05.2002. MK noteikumi Nr.199 "Eiropas nozīmes aizsargājamo dabas teritoriju (Natura 2000) izveidošanas kritēriji Latvijā" (Cabinet Regulation No.199 "Criteria for Creation of Protected Nature Territories of European Significance (Natura 2000) in Latvia")</p>

18.07.2006. MK noteikumi Nr.594 "Noteikumi par kritērijiem, pēc kuriem nosakāmi kompensējošie pasākumi Eiropas nozīmes aizsargājamo dabas teritoriju (Natura 2000) tīklam, to piemērošanas kārtību un prasībām ilgtermiņa monitoringa plāna izstrādei un ieviešanai" (Cabinet Regulation No.594 "Regulation on Criteria to Determine Compensatory Measures for The Network of Specially Protected Nature Territories of European Significance (Natura 2000); Procedure of Criteria Application and Requirements for Development and Implementation of Long-term Monitoring Plan")

30.09.2010. MK noteikumi Nr.925 "Sugu un biotopu aizsardzības jomas ekspertu atzinuma saturs un tajā ietvertās minimālās prasības" (Cabinet Regulation No.925 "Species and Habitat Conservation Expertise Statement Content and Minimum Requirements Contained")

16.03.2010. MK noteikumi Nr.267 "Sugu un biotopu aizsardzības jomas ekspertu sertificēšanas un darbības uzraudzības kārtība" (Cabinet Regulation No.267 "Procedures for Supervision of Activities and Certification of Species and Habitat Conservation Experts")

MK noteikumi Nr.507 "Dabas aizsardzības pārvaldes nolikums" 02.06.2009. (Cabinet Regulation No. 507 "Regulation on Nature Conservancy Agency")

MK noteikumi Nr.264 "Īpaši aizsargājamo dabas teritoriju vispārējie aizsardzības un izmantošanas noteikumi" 16.03.2010. (Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories")

MK noteikumi Nr.396 "Noteikumi par īpaši aizsargājamo sugu un ierobežoti izmantojamo īpaši aizsargājamo sugu sarakstu" 14.11.2000. (Cabinet Regulation No. 396 "Regulation Regarding the List of Specially Protected Species and Specially Protected Species of Limited Use")

MK noteikumi Nr.350 "Noteikumi par īpaši aizsargājamo biotopu veidu sarakstu" 20.06.2017. (Cabinet Regulation No. 350 "Regulation Regarding the List of Specially Protected Habitats")

MK noteikumi Nr. 940 "Noteikumi par mikroliegumu izveidošanas un apsaimniekošanas kārtību, to aizsardzību, kā arī mikroliegumu un to buferzonu noteikšanu" 18.12.2012. (Cabinet Regulation No. 940 "Procedure for establishment, management and protection status of micro reserves and their buffer zones")

MK noteikumi Nr.211 "Noteikumi par putnu sugu sarakstu, kurām piemēro īpašus dzīvotņu aizsardzības pasākumus, lai nodrošinātu sugu izdzīvošanu un vairošanos izplatības areālā" 27.03.2007. (Cabinet Regulation No. 211 "Regulation on The List of Bird Species Subject to Special Habitat Protection Measures to Ensure the Survival and Reproduction in Population Area")

30.06.2005. likums "Par zemes īpašnieku tiesībām uz kompensāciju par saimnieciskās darbībasierobežojumiem īpaši aizsargājamās dabas teritorijās un mikroliegumos" (Law on the Rights of Landowners to Compensation for Restrictions on Economic Activities in Specially Protected Nature Territories and Microreserves)

MK noteikumi Nr.212 "Noteikumi par putnu sugu sarakstu, uz kurām neattiecas aizliegtās darbības" 27.03.2007. (Cabinet Regulation No. 212 "Regulation on The List of Bird Species Not Covered by The Prohibited Acts")

MK noteikumi Nr.468 "Invazīvo augu sugu saraksts" 30.06.2008. (Cabinet Regulation No. 468 "List of Invasive Alien Plant Species")

MK noteikumi Nr.467 "Invazīvo augu sugu izplatības ierobežošanas noteikumi" 30.06.2008. (Cabinet Regulation No. 467 "Regulations Regarding Restriction of the Distribution of Invasive Alien Plant Species")

MK noteikumi Nr.213 "Noteikumi par kritērijiem, kurus izmanto, novērtējot īpaši aizsargājamām sugām vai īpaši aizsargājamiem biotopiem nodarītā kaitējuma ietekmes būtiskumu" 27.03.2007. (Cabinet Regulation No. 213 "Regulation Regarding Criteria for Assessing Impact Significance of the Damage to the Specially Protected Species or Specially Protected Habitats")

MK noteikumi Nr.69 "Noteikumi par aizsargājamo ainavu apvidiem" 23.02.1999. (Cabinet Regulation No. 69 "Regulation on Protected Landscape Areas")

MK noteikumi Nr.83 "Noteikumi par dabas parkiem" 09.03.1999. (Cabinet Regulation No. 83 "Regulation on Nature Parks")

	<p>MK noteikumi Nr.212 "Noteikumi par dabas liegumiem" 15.06.1999. (Cabinet Regulation No. 212 "Regulation on Nature Reserves")</p> <p>MK noteikumi Nr.131 "Noteikumi par aizsargājamiem dendroloģiskajiem stādījumiem" 20.03.2001. (Cabinet Regulation No. 131 "Regulation on Protected Dendrological Plantations")</p> <p>MK noteikumi Nr.559 "Invazīvo augu sugas – Sosnovska latvāņa – izplatības ierobežošanas noteikumi" 14.07.2008. (Cabinet Regulation No. 559 "Regulations Regarding Restricting the Spread of the Invasive Plant Species – Heracleum sosnowskyi Manden")</p> <p>09.10.2007. MK noteikumi Nr.686 "Noteikumi par īpaši aizsargājamās dabas teritorijas dabas aizsardzības plāna saturu un izstrādes kārtību" (Cabinet Regulation No.686 "Regulation on Content and Procedure for the Development of Management Plan for Specially Protected Nature Territory")</p> <p>22.11.2005. MK noteikumi Nr.888 "Noteikumi par aizsargājamām alejām" (Cabinet Regulation No.888 "Regulation on Protected Alleys")</p> <p>17.04.2001. MK noteikumi Nr.175 "Noteikumi par aizsargājamiem ģeoloģiskajiem un ģeomorfoloģiskajiem dabas pieminekļiem" (Cabinet Regulation No.175 "Regulation on Protected Geological and Geomorphological Sites")</p> <p>23.03.2004. MK noteikumi Nr.157 "Kārtība, kādā veicams ietekmes uz vidi stratēģiskais novērtējums" (Cabinet Regulation No.157 "Procedures for Carrying Out a Strategic Environmental Impact Assessment")</p> <p>26.08.2003. MK noteikumi Nr.474 "Noteikumi par kultūras pieminekļu uzskaiti, aizsardzību, izmantošanu, restaurāciju un vidi degradējoša objekta statusa piešķiršanu" (Cabinet Regulation No.474 "Regulations regarding the Registration, Protection, Utilisation and Restoration of Cultural Monuments, the Right of First Refusal of the State and the Granting of the Status of an Environment-Degrading Object")</p> <p>07.07.2008. MK noteikumi Nr.511 "Dabas pieminekļiem nodarītā kaitējuma novērtēšanas un sanācijas pasākumu izmaksu aprēķināšanas kārtība" (Cabinet Regulation No.511 "Cost Calculation Procedure for Natural Preserve Damage Assessment and Restoration")</p> <p>19.04.2011. MK noteikumi Nr.300 "Kārtība, kādā novērtējama ietekme uz Eiropas nozīmes īpaši aizsargājamo dabas teritoriju (Natura 2000)" (Cabinet Regulation No.300 "Procedure on Assessment of Impact on Specially Protected Nature Territory of European Significance (Natura 2000)")</p> <p>15.09.2009. MK noteikumi Nr.1055 "Noteikumi par to Eiropas Kopienā nozīmīgu dzīvnieku un augu sugu sarakstu, kurām nepieciešama aizsardzība, un to dzīvnieku un augu sugu indivīdu sarakstu, kuru ieguvei savvaļā var piemērot ierobežotas izmantošanas nosacījumus" (Cabinet Regulation No.1055 "Regulation on List of Animal and Plant Species of European Community Significance Requiring Conservation and The List of Animal and Plant Species Which Obtaining May Adjust Restricted Conditions of Use")</p> <p>21.02.2006. MK noteikumi Nr.153 "Noteikumi par Latvijā sastopamo Eiropas Savienības prioritāro sugu un biotopu sarakstu" (Cabinet Regulation No.153 "Regulation on the List of European Union Priority Species and Habitats Occurring in Latvia")</p>
3.3 Environmental requirements	<p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>LR likums "Sugu un biotopu aizsardzības likums" 16.03.2000. (Law on the Conservation of Species and Biotopes)</p> <p>LR likums "Aizsargjoslu likums" 05.02.1997. (Protection Zone Law)</p> <p>15.03.2001. likums "Par piesārņojumu" (Law on Pollution)</p> <p>28.10.2010. likums "Atkritumu apsaimniekošanas likums" (Waste Management Law)</p> <p>12.09.2002. likums "Ūdens apsaimniekošanas likums" (Water Management Law)</p> <p>4.10.1998. likums "Par ietekmes uz vidi novērtējumu" (Law on Environmental Impact Assessment)</p>

25.01.2011. MK noteikumi Nr.83 "Kārtība, kādā novērtējama paredzētās darbības ietekme uz vidi" (Cabinet Regulation No.83 "Procedures for the Environmental Impact Assessment of an Intended Activity"- zaudējis spēku ar 13.01.2015. MK noteikumiem Nr.18 "Kārtība, kādā novērtē paredzētās darbības ietekmi uz vidi un akceptē paredzēto darbību

MK noteikumi Nr.936 "Dabas aizsardzības noteikumi meža apsaimniekošanā" 18.12.2012. (Cabinet Regulation No. 936 "Nature Protection Regulations in Forest Management")

MK noteikumi Nr.507 "Dabas aizsardzības pārvaldes nolikums" 02.06.2009. (Cabinet Regulation No. 507 "Regulation on Nature Conservancy Agency")

MK noteikumi Nr.284 "Ūdenstilpju un ūdensteču aizsargjoslu noteikšanas metodika" 04.08.1998. (Cabinet Regulation No. 284 "Method of Determining Protection Belts for Waterbeds and Watercourses")

MK noteikumi Nr.457 "Dzelzceļa aizsargjoslu noteikšanas metodika" 15.12.1998. (Cabinet Regulation No. 457 "Method of Establishing Protection Belts along Railways")

MK noteikumi Nr.162 "Autoceļu aizsargjoslu noteikšanas metodika" 10.04.2001. (Cabinet Regulation No. 162 "Method of Establishing Protection Belts for Roads")

MK noteikumi Nr.63 "Meža aizsargjoslu ap pilsētām noteikšanas metodika" 04.02.2003. (Cabinet Regulation No. 63 "Method of Establishing Forest Protection Belt Around Urban Centres")

MK noteikumi Nr.93 "Aizsprostu un hidroelektrostaciju hidrotehnisko būvju drošuma kontrolmērietaišu aizsardzība un aizsargjoslu noteikšanas metodika" 25.02.2003. (Cabinet Regulation No. 93 "Protection of Hydropower Station's Hydro Technical Structure Safety Measuring Devices and Method of Establishing Protection Belts")

MK noteikumi Nr.392 "Kultūras pieminekļu aizsargjoslas (aizsardzības zonas) noteikšanas metodika" 15.07.2003. (Cabinet Regulation No. 392 "Method of Establishing Protection Belts (Protection Zones) for Cultural Heritage")

MK noteikumi Nr.43 "Aizsargjoslu ap ūdens ņemšanas vietām noteikšanas metodika" 20.01.2004. (Cabinet Regulation No. 43 "Method of Determining Protection Belt around Water Sources")

MK noteikumi Nr.86 "Baltijas jūras un Rīgas jūras līča piekrastes aizsargjoslas noteikšanas metodika" 17.02.2004. (Cabinet Regulation No. 86 "Method of Determining Protection Belt for Coast of The Baltic Sea and The Riga Gulf")

MK noteikumi Nr.982 "Enerģētikas infrastruktūras objektu aizsargjoslu noteikšanas metodika" 05.12.2006. (Cabinet Regulation No. 982 "Methodology for Determination of Power Infrastructure Protection Belts")

MK noteikumi Nr. 131 "Aizsargjoslu noteikšanas metodika ap aizsprostiem" 20.02.2007. (Cabinet Regulation No. 131 "Method of Establishing Protection Belts Around Dams")

MK noteikumi Nr.406 "Virszemes ūdensobjektu aizsargjoslu noteikšanas metodika" 03.06.2008. (Cabinet Regulation No. 406 "Methodology for the Determination of Surface Water Body Protection Zones")

MK noteikumi Nr.502 "Aizsargjoslu ap kapsētām noteikšanas metodika" 29.12.1998. (Cabinet Regulation No. 502 "Method of Establishing Protection Belts around Cemeteries")

MK noteikumi Nr.1312 "Noteikumi par darbību ierobežojumiem aizsargjoslās ap valsts aizsardzības objektiem" 10.11.2009. (Cabinet Regulation No. 1312 "Regulation on Restricted Operations in Protection Belt Around National Defense Facilities")

MK noteikumi Nr.85 "Kārtība, kādā nosaka zaudējumu atlīdzības veidu un apmēru, kā arī aprēķina zaudējumus, kas saistīti ar gājēju ceļu ierīkošanu un īpašuma lietošanas tiesību aprobežojumu Baltijas jūras un Rīgas jūras līča piekrastes aizsargjoslā" 26.01.2010. (Cabinet Regulation No. 85 "Procedure for Determining Type and Extent of Compensation for Damages, Calculation of Losses Related to Installation of Walking Routes and - Retractions of Property Rights in Protection Belt of The Baltic See and The Riga Gulf")

	<p>MK noteikumi Nr.306 "Noteikumi par ekspluatācijas aizsargjoslas ap meliorācijas būvēm un ierīcēm noteikšanas metodi lauksaimniecībā izmantojamās zemēs un meža zemēs" 02.05.2012. (Cabinet Regulation No. 306 "Regulation on Method of Establishing the Operational Protective Zone around The Drainage Structures and Devices in Agricultural Land and Forest Land")</p> <p>MK noteikumi Nr.508 "Noteikumi par aizsargjoslām ap valsts aizsardzības objektiem un šo aizsargjoslu platumu" 27.06.2006. (Cabinet Regulation No. 508 "Regulation on Protection Belts and Their Width around National Defense Facilities")</p> <p>MK noteikumi Nr.599 "Metodika drošības aizsargjoslu noteikšanai gar dzelzceļiem, pa kuriem pārvadā naftu, naftas produktus, bīstamas ķīmiskās vielas un produktus" 18.07.2006. (Cabinet Regulation No. 599 "Method of Establishing Security Protection Belts along The Railways Carrying Oil, Oil Products and Hazardous Chemicals and Products")</p> <p>24.04.2007. MK noteikumi Nr.281 "Noteikumi par preventīvajiem un sanācijas pasākumiem un kārtību, kādā novērtējams kaitējums videi un aprēķināmas preventīvo, neatliekamo un sanācijas pasākumu izmaksas" (Cabinet Regulation No.281 "Regulations Regarding Preventative and Rehabilitation Measures and the Procedures for Evaluation of Environmental Damage and Calculation of Costs of Preventative, Emergency and Rehabilitation Measures")</p> <p>23.12.2003. MK noteikumi Nr.736 "Noteikumi par ūdens resursu lietošanas atļauju" (Cabinet Regulation No.736 "Regulations Regarding a Permit for the Use of Water Resources")</p> <p>12.07.2011. MK noteikumi Nr.549 "Noteikumi par ūdens objektiem, kuru hidroloģiskais režīms ir regulējams ar hidrotehniskajām būvēm" (Cabinet Regulation No.549 "Regulations Regarding Waterbodies Which Hydrological Regime is Adjustable by Hydro-technical Structures")</p> <p>27.12.2005. MK noteikumi Nr.1014 "Ūdens objektu ekspluatācijas (apsaimniekošanas) noteikumu izstrādāšanas kārtība" (Cabinet Regulation No.1014 "Procedures for Development of Waterbody Management Rules")</p> <p>10.08.2010. MK noteikumi Nr.755 "Koplietošanas meliorācijas sistēmas būvniecības, ekspluatācijas un uzturēšanas izmaksu aprēķina, to sadales un norēķinu kārtība" (Cabinet Regulation No.755 "Procedure for Calculation of Costs and Expense Sharing for Construction, Usage and Maintenance of Shared Melioration System")</p> <p>03.08.2010. MK noteikumi Nr.714 "Meliorācijas sistēmas ekspluatācijas un uzturēšanas noteikumi" (Cabinet Regulation No.714 "Regulation Regarding Usage and Maintenance of Melioration System")</p>
3.4 Health and safety	<p>LR likums "Darba aizsardzības likums" 20.06.2001. (The Labour Protection Law)</p> <p>LR likums "Darba likums" 20.06.2001. (The Labour Law)</p> <p>LR likums "Augu aizsardzības likums" 17.12.1998. (Plant Protection Law)</p> <p>MK noteikumi Nr.310 "Darba aizsardzības prasības mežsaimniecībā" 02.05.2012. (Cabinet Regulation No. 310 "Labour Protection Requirements in Forestry")</p> <p>MK noteikumi Nr.372 "Darba aizsardzības prasības, lietojot individuālos aizsardzības līdzekļus" 20.08.2002. (Cabinet Regulation No. 372 "Labour Protection Requirements When Using Personal Protective Equipment")</p> <p>MK noteikumi Nr.189 "Darba aizsardzības prasības, saskaroties ar bioloģiskajām vielām" 21.05.2002. (Cabinet Regulation No. 189 "Labour Protection Requirements when coming into Contact with Biological Substances")</p> <p>MK noteikumi Nr.378 "Darbā nodarītā kaitējuma atlīdzības aprēķināšanas, finansēšanas un izmaksas kārtība" 23.08.2001. (Cabinet Regulation No. 378 "Procedures on Calculation, Financing and Disbursement of Work Injury Compensation")</p> <p>MK noteikumi Nr.66 "Darba aizsardzības prasības nodarbināto aizsardzībai pret darba vides trokšņa radīto risku" 04.02.2003. (Cabinet Regulation No. 66 "Labour Protection Requirements for Protection of Employees from the Risk Caused by the Noise of the Work Environment")</p>

MK noteikumi Nr.284 "Darba aizsardzības prasības nodarbināto aizsardzībai pret vibrācijas radīto risku darba vidē" 13.04.2004. (Cabinet Regulation No. 284 "Labour Protection Requirements for the Protection of Employees from the Risk Caused by Vibration in the Work Environment")

MK noteikumi Nr.325 Darba aizsardzības prasības saskarē ar ķīmiskajām vielām darba vietās" 15.05.2007. (Cabinet Regulation No. 325 "Labour Protection Requirements when Coming in Contact with Chemical Substances at Workplaces")

MK noteikumi Nr.660 "Darba vides iekšējās uzraudzības veikšanas kārtība" 02.10.2007 (Cabinet Regulation No. 660 "Procedures for the Performance of Internal Supervision of the Work Environment")

MK noteikumi Nr.950 Nelaiemes gadījumu darbā izmeklēšanas un uzskaites kārtība" 25.08.2009. (Cabinet Regulation No. 950 "Procedures for Investigation and Registration of Accidents at Work")

MK noteikumi Nr.359 "Darba aizsardzības prasības darba vietās" 28.04.2009. (Cabinet Regulation No. 359 "Labour Protection Requirements in Workplaces")

MK noteikumi Nr.713 "Noteikumi par kārtību, kādā nodrošina apmācību pirmās palīdzības sniegšanā, un pirmās palīdzības aptiecināšanas medicīnisko materiālu minimumu" 03.08.2010. (Cabinet Regulation No. 713 "Regulations Regarding Procedure for Providing Training on First Aid and on Minimum of Medical Materials in First Aid Kits")

MK noteikumi Nr.803 "Darba aizsardzības prasības, saskaroties ar kancerogēnām vielām darba vietās" 29.09.2008. (Cabinet Regulation No. 803 "Labour Protection Requirements When Exposed to Carcinogenic Substances at Workplaces")

MK noteikumi Nr.749 "Apmācības kārtība darba aizsardzības jautājumos" 10.08.2010. (Cabinet Regulation No. 749" Regulations Regarding Training in Labour Protection Matters")

MK noteikumi Nr.344 "Darba aizsardzības prasības, pārvietojot smagus" 06.08.2002. (Cabinet Regulation No. 344 "Labour Protection Requirements, when Moving Heavy Loads")

MK noteikumi Nr.526 "Darba aizsardzības prasības, lietojot darba aprīkojumu" 09.12.2002. (Cabinet Regulation No. 526 "Labour Protection Requirements when using Work Equipment")

MK noteikumi Nr.143 "Darba aizsardzības prasības, strādājot augstumā" 18.03.2014. (Cabinet Regulation No. 143 "Labour Protection Requirements when Working in Height")

MK noteikumi Nr.1064 "Augu aizsardzības līdzekļu klasificēšanas, marķēšanas un iepakojšanas kārtība" 28.12.2004. (Cabinet Regulation No. 1064 "Procedures for Classification, Labelling and Packaging of Plant Protection Products")

MK noteikumi Nr.950 "Augu aizsardzības līdzekļu lietošanas noteikumi" 13.12.2011. (Cabinet Regulation No. 950 "On Using and Handling of Plant Protection Products")

04.05.1990. AP deklarācija "Par LR pievienošanos starptautisko tiesību dokumentiem cilvēktiesību jautājumos" (Declaration of the Supreme Soviet on Accession of the Republic of Latvia to the International Law on Human Rights)

10.03.2009. MK noteikumi Nr.219 "Kārtība, kādā veicama obligātā veselības pārbaude" (Cabinet Regulation No.219 "Procedures for Performance of Mandatory Health Examinations")

06.08.2002. MK noteikumi Nr.343 "Darba aizsardzības prasības, strādājot ar displeju" (Cabinet Regulation No.343 "Labour Protection Requirements when Working with Displays")

	<p>11.12.2007. MK noteikumi Nr.842 "Kārtība, kādā juridiskajām un fiziskajām personām kompensējami izdevumi un zaudējumi, kas radušies, iesaistot personu resursus reaģēšanas pasākumos, ugunsgrēka dzēšanā vai glābšanas darbos, un kompensācijas apmēra aprēķināšanas kārtība" (Cabinet Regulation No.842 "Procedures Regarding Legal Entities' and Individuals' Eligibility for Compensation of Expenses and Losses for Involvement in Fire-fighting or Rescue Operations; Procedure for Compensation Amount Calculation")- zaudējis spēku ar 07.03.2017 MK noteikumi Nr.131 "Noteikumi par juridiskās vai fiziskās personas resursu iesaistīšanu reaģēšanas un seku likvidēšanas pasākumos vai ugunsgrēka dzēšanā, vai glābšanas darbos, kā arī tai radušos izdevumu un zaudējumu kompensācijas aprēķināšanas kārtību</p>
<p>3.5 <i>Legal*</i> employem t</p>	<p>"LR likums "Darba likums" 20.06.2001. (The Labour Law)</p> <p>29.04.1999. likums "Darba devēju organizāciju un to apvienību likums" (Employers' Organisations and their Associations Law</p> <p>LR likums "Par valsts sociālo apdrošināšanu" 01.10.1997. (Law on State Social Insurance)</p> <p>LR likums "Par obligāto sociālo apdrošināšanu pret nelaimes gadījumiem darbā un arodslimībām" 0211.1995. (Law on Compulsory Social Insurance in respect of Accidents at Work and Occupational Health)</p> <p>MK noteikumi Nr.10 "Noteikumi par darbiem, kuros atļauts nodarbināt bērnus vecumā no 13 gadiem" 08.01.2002. (Cabinet Regulation No. 10 "Regulations regarding Work in which Employment of Children from the Age of 13 is permitted")</p> <p>MK noteikumi Nr.206 Noteikumi par darbiem, kuros aizliegts nodarbināt pusaudžus, un izņēmumi, kad nodarbināšana šajos darbos ir atļauta saistībā ar pusaudža profesionālo apmācību " 28.05.2002. (Cabinet Regulation No. 206 "Regulations regarding Work in which Employment of Adolescents is prohibited and Exceptions when Employment in such Work is Permitted in Connection with Vocational Training of the Adolescent")</p> <p>MK noteikumi Nr.656 "Noteikumi par minimālās mēneša darba algas apmēru normālā darba laika ietvaros un minimālās stundas tarifa likmes aprēķināšanu" 24.11.2015. (Cabinet Regulation No. 656 "Regulation Regarding Minimum Monthly Wage and the Minimum Hourly Wage")</p> <p>MK noteikumi Nr.50 "Obligātās sociālās apdrošināšanas pret nelaimes gadījumiem darbā un arodslimībām apdrošināšanas atlīdzības piešķiršanas un aprēķināšanas kārtība" 16.02.1999. (Cabinet Regulations No. 50 "Procedures for Calculation and Allocation of Insurance Compensation for Compulsory Social Insurance in Respect of Accidents at Work and Occupational Diseases")</p> <p>MK noteikumi Nr.378 "Darbā nodarītā kaitējuma atlīdzības aprēķināšanas, finansēšanas un izmaksas kārtība" 23.08.2001. (Cabinet Regulation No. 378 "Procedures on Calculation, Financing and Disbursement of Work Injury Compensation")</p> <p>MK noteikumi Nr.99 "Noteikumi par komercdarbības veidiem, kuros darba devējs iesaista kompetentu institūciju" 08.02.2005. (Cabinet Regulation No. 99 "Regulations regarding the Types of Commercial Activities in which an Employer shall Involve a Competent Authority")</p> <p>MK noteikumi Nr.427 "Uzticības personu ievēlēšanas un darbības kārtība" 17.09.2002. (Cabinet Regulation No. 427 "Procedures for the Election of Trusted Representatives and the Activities Thereof")</p> <p>04.05.1990. AP deklarācija "Par LR pievienošanos starptautisko tiesību dokumentiem cilvēktiesību jautājumos" (Declaration of the Supreme Soviet on Accession of the Republic of Latvia to the International Law on Human Rights)</p> <p><u>Ratified International Labour Organization (ILO) Conventions:</u></p> <p>LR likums "Par Starptautiskās darba organizācijas konvencijām Nr. 81, 129, 144, 154, 155, 158, 173" 15.06.1994. (Law on ILO Conventions No. 81, 129, 144, 154, 155, 158, 173)</p> <p>SDO C100 - 1951. gada "Konvencija par vienlīdzīgu atlīdzību". Spēkā no 27.01.1993. (ILO C100 Equal Remuneration Convention)</p>

	<p>SDO 1948.gada "Konvencija par asociāciju brīvību un tiesību aizsardzību, apvienojoties organizācijās" (C87). Spēkā no 27.01.1993. (ILO C87 Freedom of Association and Protection of the Right to Organize Conventions)</p> <p>SDO 1949.gada "Konvencija par tiesībām uz apvienošanās organizācijās un kolektīvo līgumu slēgšanu" (C98). Spēkā no 27.01.1993. (ILO C98 Right to Organize and Collective Bargaining Convention)</p> <p>SDO 1973.gada "Minimālā vecuma konvencija" (C138). Spēkā no 02.06.2006. (ILO C138 Minimum Age Convention)</p> <p>SDO 1999.gada "Bērnu darba jaunāko formu konvencija" (C182). Spēkā no 02.06.2007. (ILO C182 Worst Forms of Child Labour Convention)</p> <p>SDO 1930.gada "Piespiedu darba konvencija" (C29). Spēkā no 02.06.2007. (ILO C29 Forced Labour Convention)"</p>
4. Third parties' rights	
4.1 Customary rights*	<p>LR likums "Civillikums" 28.01.1937. (The Latvian Civil Code)</p> <p>LR likums "Meža likums" 24.02.2000. (Law on Forests)</p> <p>LR likums "Medību likums" 08.07.2003. (Hunting Law)</p> <p>MK noteikumi Nr.421 "Medību noteikumi" 22.07.2014. (Cabinet Regulation No. 421 "Hunting Regulations")</p> <p>MK noteikumi Nr.889 "Noteikumi par atmežošanas kompensācijas noteikšanas kritērijiem, aprēķināšanas un atlīdzināšanas kārtību" 18.12.2012. (Cabinet Regulation No. 889 "Terms of deforestation compensation criteria for determining and calculating the reimbursement arrangements")</p>
5. Trade and transport	
NOTE: This section covers requirements for <i>forest</i> * management operations as well as processing and trade.	
5.1 Classification of species, quantities, qualities	<p>LR likums "Par koku un apažo kokmateriālu uzskaiti darījumos" 16.12.2004. (Law on Inventory of Trees and Round Timber in Transactions)</p> <p>MK noteikumi Nr.744 "Noteikumi par koku un apažo kokmateriālu uzskaiti" 06.11.2007. (Cabinet Regulation No. 744 "On Accounting of Timber and Roundwood")</p>
5.2 Trade and transport	<p>13.04.2000. likums "Komerclikums" (The Commercial Law)</p> <p>03.04.2018 MK noteikumi Nr.193 "Kārtība, kādā skaidro naudu izņem no juridiskās personas vai individuālā komersanta kases vai citas skaidrās naudas glabāšanas vietas (Cabinet Regulation No.193 "Regulation on Cash withdrawal from Entity's Cash Register or Other Storage Place")</p> <p>02.05.2007. MK noteikumi Nr.282 "Nodokļu un citu maksājumu reģistrēšanas elektronisko ierīču un iekārtu lietošanas kārtība" (Cabinet Regulation No.282 "Procedures for Using Electronic Devices and Equipment for the Registration of Taxes and Other Payments")</p> <p>0.02.2007. MK noteikumiem Nr.95 "Noteikumi par nodokļu un citu maksājumu reģistrēšanas elektronisko ierīču un iekārtu tehniskajām prasībām (Cabinet Regulation No.95 "Regulations regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments")</p> <p>LR likums "Autopārvadājumu likums" 23.08.1995. (Law on Carriage by Road)</p> <p>LR likums "Dzelzceļa pārvadājumu likums" 21.12.2000. (Law on Carriage by Railroad)</p> <p>LR likums "Par Konvencijas par kravu starptautisko autopārvadājumu līgumu (CMR) Papildprotokolu par elektronisko pavadzīmi" 17.12.2009. (Law on Additional Protocol to the Convention on the Contract for the International Carriage of Goods by Road (CMR) Concerning the Electronic Consignment Note)</p> <p>LR likums "Par nodokļiem un nodevām" 02.02.1995. (Law on Taxes and Duties)</p>

	<p>MK noteikumi Nr.225 "Kārtība, kādā veicami kombinētie komercpārvadājumi, kombinētie pašpārvadājumi vai kombinētie pārvadājumi ar iznomātu transportlīdzekli, kā arī prasības kombinēto pārvadājumu kravas pavaddokumentam" 29.04.2003. (Cabinet of Ministers Regulations No. 225 "Procedure for Combined Commercial Cargo Transport, A combined Multimodality or with a Hired Vehicle, as well as Requirements for Intermodal Cargo Documents")</p> <p>MK noteikumi Nr.158 "Kravas izsniegšanas noteikumi" 08.04.2003. (Cabinet of Ministers Regulations No. 158 "Regulations on Railroad cargo delivery")</p> <p>MK noteikumi Nr.506 "Noteikumi par kravu pieņemšanu pārvadāšanai pa dzelzceļu" 04.11.2002. (Cabinet of Ministers Regulations No. 506 "Rules for acceptance of goods by rail")</p> <p>MK noteikumi Nr.533 "Noteikumi par pavadzīmes aizpildīšanas kārtību dzelzceļa kravu pārvadājumos" 18.12.2001. (Cabinet of Ministers Regulations No. 533 "Provisions of lading filling procedure for rail freight")</p> <p>MK noteikumi Nr.70 "Dzelzceļa kravas pārvadājumu noteikumi" 04.02.2003. (Cabinet of Ministers Regulations No. 70 "Rail freight terms")</p> <p>MK noteikumi Nr.17 "Pievienotās vērtības nodokļa likuma normu piemērošanas kārtība un atsevišķas prasības pievienotās vērtības nodokļa maksāšanai un administrēšanai" 03.01.2013. (Cabinet Regulation No. 17 "Procedures for Applying the Norms of the Value Added Tax and Individual Requirements for Payment and Administration of Value Added Tax")</p>
5.3 Offshore trading and transfer pricing	<p>LR likums "Uzņēmumu ienākuma nodokļa likums" 28.07.2017. (Law on Corporate Income Tax)</p> <p>LR likums "Par iedzīvotāju ienākuma nodokli" 11.05.1993. (Law on Personal Income Tax)</p> <p>MK noteikumi Nr.655 "Noteikumi par zemu nodokļu vai beznodokļu valstīm un teritorijām" 07.11.2017. (Cabinet Regulations No. 655 "On Low or Zero Tax Countries and Territories")</p>
5.4 Custom regulations	<p>LR likums "Muitas likums" 02.06.2016. (Customs Law)</p> <p>LR likums "Augu aizsardzības likums" 17.12.1998. (Plant Protection Law)</p> <p>MK noteikumi Nr.861 "Zudumu apmēru noteikšanas kārtība muitas uzraudzībā esošajām nefasētajām precēm" 20.12.2016. (Cabinet Regulations No. 556 "Procedure for Determination the Amount of Losses for Non-prepacked Goods Under Customs Control")</p> <p>MK noteikumi Nr.218 "Augu karantīnas noteikumi" 30.03.2004. (Cabinet Regulations No. 218 "Regulations regarding Plant Quarantine")</p>
5.5 CITES	<p>LR likums "Par 1973.gada Vašingtonas konvenciju par starptautisko tirdzniecību ar apdraudētajām savvaļas dzīvnieku un augu sugām" 17.12.1996. (Law "On 1973 Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora")</p> <p>MK noteikumi Nr.133 "Kārtība, kādā tiek nodrošināta starptautiskā tirdzniecība ar apdraudētajiem savvaļas dzīvnieku un augu sugu īpatņiem" 06.04.1999. (Cabinet Regulation No.133 "Procedure for International Trade with Endangered Wild Animal and Plant Species)</p> <p>MK noteikumi Nr.1139 "Starptautiskās tirdzniecības apdraudēto savvaļas sugu īpatņu uzglabāšanas, reģistrācijas, turēšanas nebrīvē, marķēšanas, tirdzniecības un sertifikātu izsniegšanas kārtība" 06.10.2009. (Cabinet Regulation No. 1139 "Procedures on Storage, Registration, Keeping in Captivity, Labeling, Trade and Issuing of Certificates for Wild Species Endangered by the International Trade")</p> <p>MK noteikumi Nr.1019 "Noteikumi par 1973.gada Vašingtonas konvencijā par starptautisko tirdzniecību ar apdraudētajām savvaļas dzīvnieku un augu sugām noteiktās atļaujas un sertifikāta izsniegšanas valsts nodevas apmēru, nodevas maksāšanas kārtību un atvieglojumiem" 19.12.2006. (Cabinet Regulations No. 1019 "Regulations governing permissions and certificate issuing state fees, fee payment arrangements and incentives for the 1973 Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora")</p>

6. Due diligence / due care	
6.1 Due diligence / due care procedures	<p>LR likums "Valsts meža dienesta likums" 25.11.1999. (The State Forest Service Law)</p> <p>MK noteikumi Nr.449 "Valsts meža dienesta nolikums" 30.07.2013. (Cabinet Regulations No. 449 "The Statutes of the State Forest Service")</p> <p><u>Binding EU legislation:</u></p> <p>EIROPAS PARLAMENTA UN PADOMES REGULA (ES) Nr. 995/2010 (2010. gada 20. oktobris), ar ko nosaka pienākumus tirgus dalībniekiem, kas laiž tirgū kokmateriālus un koka izstrādājumus (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);</p> <p>KOMISIJAS DELEĢĒTĀ REGULA (ES) Nr. 363/2012 (2012. gada 23. februāris) par pārraudzības organizāciju atzīšanas un atzīšanas atsaukšanas procedūras noteikumiem, kā paredzēts Eiropas Parlamenta un Padomes Regulā (ES) Nr. 995/2010, ar ko nosaka pienākumus tirgus dalībniekiem, kas laiž tirgū kokmateriālus un koka izstrādājumus (Commission Delegated Regulation (EU) No 363/2012 of 23 February 2012 on the procedural rules for the recognition and withdrawal of recognition of monitoring organizations as provided for in Regulation (EU) No 995/2010 of the European Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market);</p> <p>KOMISIJAS ĪSTENOŠANAS REGULA (ES) Nr. 607/2012 (2012. gada 6. jūlijs) par sīki izstrādātiem noteikumiem attiecībā uz likumības pārbaūžu sistēmu un attiecībā uz pārraudzības organizācijām veikto pārbaūžu biežumu un raksturu, kā paredzēts Eiropas Parlamenta un Padomes Regulā (ES) Nr. 995/2010, ar ko nosaka pienākumus tirgus dalībniekiem, kas laiž tirgū kokmateriālus un koka izstrādājumus (Commission Implementing Regulation (EU) No 607/2012 of 6 July 2012 on the detailed rules concerning the due diligence system and the frequency and nature of the checks on monitoring organizations as provided for in Regulation (EU) No 995/2010 of the European Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market).</p>

Annex II List of the multilateral environmental agreements and ILO Conventions that Republic of Latvia has ratified

06.12.1951. "Starptautiskā augu aizsardzības konvencija (pārstrādātais teksts apstiprināts FAO konferences 29 sesijā, 1997.gada novembrī)" (International Plant Protection Convention (New Revised Text approved by the FAO Conference at its 29th Session - November 1997))

20.10.2000. "Eiropas ainavu konvencija" (European Landscape Convention)

16.09.1979. Berne, "Konvencija par Eiropas dzīvās dabas un dabisko dzīvotņu aizsardzību" (Convention for the Conservation of European Wildlife and Natural Habitats, Bern, 1979)

23.06.1979. "1979.gada Konvencija par migrējošo savvaļas dzīvnieku sugu aizsardzību" (Convention on the Conservation of Migratory Species of Wild Animals, Bonn, 1979)

03.03.1973. konvencija "Konvencija par starptautisko tirdzniecību ar apdraudētajām savvaļas dzīvnieku un augu sugām" (Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Washington, 1973)

25.02.1991. starptautisks dokuments "1991.gada 25. februāra ESPO Konvencija par ietekmes uz vidi novērtējumu pārrobežu kontekstā" (25 February 1991, ESPO Convention on Environmental Impact Assessment in a Transboundary Context)

22.03.1974. un 1992.g. starptautisks līgums "Baltijas jūras reģiona jūras vides aizsardzības konvencija (Helsinki Konvencija)" (Convention on the Protection of Marine Environment of the Baltic Sea Area, Helsinki, 1974 and 1992)

16.11.1972. UNESCO Parīzes "Konvencija par pasaules kultūras un dabas mantojuma aizsardzību" (Convention for the Protection of the World Cultural and Natural Heritage, Paris, 1972)

17.10.2003. UNESCO Parīzes "Konvencija par nemateriālā kultūras mantojuma saglabāšanu" (Convention for the Safeguarding of the Intangible Cultural Heritage, Paris, 2003)

02.02.1971. Ramsāres "Konvencija par starptautiskās nozīmes mitrājiem, īpaši kā par ūdensputnu dzīvesvidi" (Convention on Wetlands of International Importance especially as Waterfowl Habitat, Ramsar, 1971)

05.06.1992. starptautisks dokuments "Konvencija par bioloģisko daudzveidību" (Convention on Biological Diversity, Rio de Janeiro, 1992)

22.03.1985. "Vīnes konvencija par ozona slāņa aizsardzību" un tās 16.09.1987. protokols "Monreālas protokols par ozona slāni noārdošām vielām"(Vienna Convention for the Protection of the Ozone Layer, Vienna, 1985 and the 1987 Montreal Protocol on the Substances Depleting the Ozone Layer)

09.05.1992. "Apvienoto Nāciju Organizācijas vispārējā konvencija par klimata pārmaiņām" (United Nations Framework Convention on Climate Change, 1992)

ILO Conventions listed in FSC-POL-30-401 FSC and the ILO Conventions which must be complied with in all FSC certified forests

ILO C29 1930.g. "Piespiedu darba konvencija" (ILO C29 Forced Labour Convention)

ILO C87 1948.g."Konvencija par asociāciju brīvību un tiesību aizsardzību, apvienojoties organizācijās" (ILO C87 Freedom of Association and Protection of the Right to Organise Conventions)

ILO C97 1949.g. (nav ratificēta) "Konvencija par darbaspēka migrāciju" (ILO C97 Migration for Employment (Revised) Convention)

ILO C98 1949.g. "Konvencija par tiesībām uz apvienošanas organizācijās un kolektīvo līgumu slēgšanu" (ILO C98 Right to Organise and Collective Bargaining Convention)

ILO C100 1951.g. "Konvencija par vienlīdzīgu atlīdzību" (ILO C100 Equal Remuneration Convention)

ILO C105 1957.g. "Konvencija par piespiedu darba izskaušanu" (ILO C105 Abolition of Forced Labour Convention)

ILO C111 1958.g. "Par diskrimināciju (attiecībā uz nodarbinātību un nodarbošanos)" (ILO C111 Discrimination (Occupation and Employment) Convention)

ILO C131 1970.g. "Par minimālās algas noteikšanu" (ILO C131 Minimum Wage Fixing Convention) ILO C138 1973.g. "Minimālā vecuma konvencija" (ILO C138 Minimum Age Convention)

ILO C141 1975.g. (nav ratificēta) "Konvencija par lauku strādnieku organizācijām" (ILO C141 Rural Workers' Organizations Convention)

ILO C142 1975.g. "Par darbaspēka resursu attīstību" (ILO C142 Human Resources Development Convention)

ILO C143 1975.g. (nav ratificēta) "Konvencija par migrējošiem strādniekiem (papildu noteikumi)" (ILO C143 Migrant Workers (Supplementary Provisions) Convention)

ILO C155 1981.g. "Konvencija par darba drošību un arodveselību" (ILO C155 Occupational Safety and Health Convention)

ILO C169 1989.g. (nav ratificēta) "Pamatiedzīvotāju un cilšu iedzīvotāju Konvencija" (ILO C169 Indigenous and Tribal Peoples Convention)

ILO C182 1999.g. "Bērnū darba ļaunāko formu konvencija" (ILO C182 Worst Forms of Child Labour Convention)

ILO Prakses kodekss attiecībā uz drošību un veselības aizsardzību meža darbos (ILO Code of Practice on Safety and Health in Forestry Work (ILO 1998))

ILO R135 1970.g. "Rekomendācija minimālās algas noteikšanai" (ILO Recommendation R135 Minimum Wage Fixing Recommendation)

06.12.1951. "Starptautiskā augu aizsardzības konvencija (pārstrādātais teksts apstiprināts FAO konferences 29 sesijā, 1997.gada novembrī)" (International Plant Protection Convention (New Revised Text approved by the FAO Conference at its 29th Session - November 1997))

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ILO C87 1948.g."Konvencija par asociāciju brīvību un tiesību aizsardzību, apvienojoties organizācijās" (ILO C87 Freedom of Association and Protection of the Right to Organise Conventions)

ILO C97 1949.g. (nav ratificēta) "Konvencija par darbaspēka migrāciju" (ILO C97 Migration for Employment (Revised) Convention)

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ILO C100 1951.g. "Konvencija par vienlīdzīgu atlīdzību" (ILO C100 Equal Remuneration Convention)

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ILO R135 1970.g. "Rekomendācija minimālās algas noteikšanai" (ILO Recommendation R135 Minimum Wage Fixing Recommendation)

Annex III List of binding SCA LM group internal documents

Document number	Document name	Version number	Date of issue
FSC_PEFC FM 01	Group procedures	2.0	10.04.2024
FSC_PEFC FM 02	Nature protection	2.0	12.04.2024
FSC_PEFC FM 03	Environmental protection	1.0	01.10.2021
FSC_PEFC FM 04	Guidelines for the protection of water in forest operations	2.0	12.04.2024
FSC_PEFC FM 05	Guidelines for minimizing soil damage	1.0	01.10.2021
FSC_PEFC FM 06	Guidelines for the construction, maintenance and closure of forest roads	1.0	01.10.2021
FSC_PEFC FM 07	Plant protection products	1.0	01.10.2021
FSC_PEFC FM 07	Personal protective equipment requirements	1.0	01.10.2021
	Dabas un vides prasības mežsaimniecības darbiem (Environmental guidelines)	1.0	18.10.2020
	Fonda Sagatavošanas Vadlinjjas (Preparation of cutting fund)	1.0	01.10.2021
FSC_PEFC FM HCV 01	Ekspertu saraksts (List of experts and their competence)	1.0	02.03.2022
FSC_PEFC FM HCV 02	Aizsargājamo teritoriju tīkla galvenie elementi (HCV categories, identification methods and consevation measures)	1.0	15.01.2022
FSC_PEFC FM HCV 03	Aizsargājamo teritoriju tīkla galveno elementu un īpaši saglabājamo vērtību monitoringa metodika (Methodology for monitoring the main elements of the network of protected areas)	1.0	15.01.2022
FSC_PEFC FM HCV 04	HCV and protected territory network	1.0	02.03.2022
	Non-conformance table	1.0	19.02.2020
	Sūdzību procedūra (publiskā versija) SCA Latvijas meži SIA (Complaints procedure)	1.0	12.04.2024
	Pretkorupcijas politika SCA Latvijas meži SIA (anti-corruption policy)	1.0	12.04.2024
	Labvēlīgas darba vides politika SCA Latvijas meži SIA (Work environment policy)	1.0	12.04.2024