

**Certified translation from Romanian language**

MINISTRY OF ENVIRONMENT, WATER AND FORESTS

*[Emblem: Government of Romania, Romanian coat of arms]*

NATIONAL FORESTRY GUARD

*[Logo: SRAC ISO 9001, certificate no. <ineligible text>]*

**SUCEAVA FORESTRY GUARD**

NO. \_\_\_\_\_

**Findings Report**

**Ref:** The petition of the Agent Green Association sent from the e-mail address *[blacked out text]* to the e-mail address “[gardaforestiera.suceava@gmail.com](mailto:gardaforestiera.suceava@gmail.com)”, registered at the Forestry Guard Suceava under no. P24 dated 23 January 2024.

The undersigned *[blacked out text]* and Eng. *[blacked out text]* senior advisors in the Suceava Forestry Guard, following the petition registered with the Suceava Forestry Guard under no. P24 dated 23 January 2024, we went to the Ingka Investments SRL Forestry Unit between 16 February 2024 and 7 March 2024 to verify the issues raised in the field and at the office.

The field findings and office checks were carried out in the presence of delegates of the Ingka Investments SRL Forestry Unit, specifically *[blacked out text]*.

**1. Issues raised:**

*INGKA Investments SRL Forestry Unit, UP XVIII, administrative units 37, 38;*

*Resource Valuation Reports (RVR) in the targeted area:*

*2100125303680*

*2200125301470*

*2100125302650*

*+ Resource Valuation Report in administrative unit 37 prior to 2021*

*1.1 “We consider the clear-cutting solution to be an abuse to justify harvesting timber at a younger age through the most invasive forestry treatment, resulting in the premature loss of valuable forest for both biodiversity and community needs.*

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1.2 Within the two plots there are significant areas of oak where the forest has retained its fundamental natural character but which have not been recognized and defined as distinct stands that would have lent themselves to more moderate silvicultural work at much older ages (not clear-cutting at 85 years). For example plot 38, 86% of the volume of oak foreseen in the ten-year plan has already resulted on about 1/3 of the area of the administrative unit.

1.3 In all 3 RVRs, the inventoried volume per ha is higher than the planning provisions, which may mean an error of the planner as under-estimation or a larger than 3 ha felling area of the sites.

1.4 In our opinion the consistency of the stands is greater than 0.7, a value set incorrectly by the planner.

1.5 No biodiversity trees and dead wood were retained as a result of clear-cutting, as required by the FSC.

1.6 No land preparation was carried out before planting.

1.7 No soil mobilization works were carried out in existing plantations.

1.8 The seedlings showed little growth and were sometimes affected by mildew and drying.

1.9 It is suspected that the maximum size of 3.0 ha/felling area was exceeded in both plots.

### **2. Requirements:**

2.1 "Checking how the identification of the stands was done during the last replanting compared to the actual situation in the field.

2.2 Applying sanctions and taking appropriate measures against those responsible for the development of the forest management plan and its implementation (planner, owner, administrator) and calculating the damage to the national forest fund resulting at least from the loss of forest growth until the forest reaches the age of exploitability correctly set at over 100 years.

2.3 Checking the choice and application of the forestry planning.

2.4 Checking the annual inspection of regeneration for the period 2019-2023 and to what extent the documents drawn up adequately reflect the factual reality in the field.

2.5 For both administrative units, please provide us with the field sheets drawn up during phase II of the annual inspection for the period 2019-2023.

2.6 Compliance with the legal reforestation deadline provided for in art. 30 of the Forest Code.

2.7 Checking the correspondence between the receipts for reforestation works, crop maintenance and their actual execution in the field.

2.8 Checking how the forest conservation and regeneration fund is set up and used.

2.9 Presentation of the works settled from the conservation and regeneration fund for these two plots, in terms of quantity and value.

2.10 Checking compliance with the forestry planning provisions.

2.11 What were the exploitation results for each individual RVR and how do you explain these results?

2.12 Checking compliance with the instructions approved by Order of the Minister no. 1540/2011.

2.13 Checking of the conclusion and execution of standing timber sale-purchase contracts.

2.14 Please state whether in the last 6 years the Suceava Forestry Guard has carried out any substantive inspections for Canton no. 20 Siminicea and what were the results.

2.15 Checking compliance with the rules approved by Government Decision no. 497/2020 and the methodology approved by Order of the Minister no. 118/2021 by the forestry unit and partner companies. Clarification whether the photos have captured the entire load and correspond to the declared quantities, whether the specified destination has been observed and the route has been correctly configured in the system, whether the time allocated to each transport is appropriate to the distance to be covered, so as to present a comprehensive analysis to the extent possible.

2.16 Sending in electronic format all the waybills issued from the 4 RVRs, and for the professional ones

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(SUMAL 2.0) making available the routes taken and the photos related to each waybill”.

### Findings following office and field checks:

The forest management plan of the UP XVIII Adâncata (2019 edition), approved by Order of the Minister no. 198 dated 7 February 2020, has foreseen for the 37 and 38 planning units classified in regeneration urgency 2, the following works:

Table no. 1

Administrative unit	Area (ha)	Proposed work	Consistency	Area occupied by seedling	URG	PRM	NIN	NID	Area included in the 10-year plan (ha)	Volume per administrative unit (m <sup>3</sup> )	Volume + 5 Cr (m <sup>3</sup> )	Volume to extract (m <sup>3</sup> )
37%	29.3	Clear-cutting, afforestation, crop maintenance	0.7	-	24	10	1	1	20.5	5209	5599	5599
38%	25.5	Clear-cutting, afforestation, crop maintenance	0.7	-	24	10	1	1	17.9	4141	4416	4170
Total	54.8	*	*	*	*	*	*	*	38.4	38.4	10015	9769

**In administrative unit 37 of UP XVIII Adâncata**, according to the data submitted by the Ingka Investments SRL Forestry Unit, 2 main product batches (clear-cutting, afforestation) were established from the beginning of the forestry planning until the date of the checks, as follows:

- **Batch no. 1644504** (SUMAL 1.0) with a volume of 1095 cubic meters was established on 30 April 2020 on an area of 3.0 ha and exploited during 2020, being retrieved on 31 August 2020, without stock at the road. The batch was authorised on 12 June 2020, for SC GALANTHUS SRL Călineşti, Suceava County, with logging deadlines during the period 12 June 2020 - 31 July 2020. There were 111 timber waybills issued during the period 13 July 2020 - 21 October 2020, with the above-mentioned batch origin, for a total volume of 1095 cubic meters, the timber mass being purchased by [blacked out text].
- **Batch no. 2100125303680** (SUMAL 2.0) with a volume of 1221.61 cubic meters was established on 17 June 2021 on an area of 3.0 ha and exploited during 2022, being retrieved on 22 August 2022 without stock at the road. The batch was authorised on 5 July 2022 for the company [blacked out text] with logging deadlines during the period 5 July 2022 to 31 August 2022. There were 111 timber waybills issued during the period 7 July 2022 - 12 August 2022, with the above-mentioned batch origin, for a total volume of 1216 cubic meters, the timber mass being purchased by [blacked out text].

The area of forest land in administrative unit 37, on which the two batches were formed, is 6.0 ha, representing 29% of the area included in the ten-year plan to be covered by these clearings in administrative unit 37%.

**In administrative unit 38, in UP XVIII Adâncata**, according to the data submitted by the Ingka Investments SRL Forestry Unit, 2 main product batches (clear-cutting, afforestation) were established from the beginning of the forestry planning until the date of the checks, as follows:

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• **Batch no. 1677151 (SUMAL 1.0)** with a volume of 1107 cubic meters was established in July 2020 on an area of 3.0 ha. The standing timber was contracted by SC GALANTHUS SRL - Călinești, Suceava County, the batch being authorised for logging under logging permit no. 1642901 (SUMAL 1.0). The economic operator did not carry out any logging works and the contract for the sale and purchase of standing timber was terminated. The batch was retrieved with full stock standing in the volume of 1107 cubic meters, based on the retrieval report no. 1443945 dated 29 January 2021 (SUMAL 1.0). In March 2021, the batch was entered by manual calculation method in SUMAL 2.0 with the number **2100125302650**, with a volume of 1107 cubic meters on an area of 3.0 ha. The standing timber was contracted by the same economic operator - [blacked out text] was authorized on 16 August 2021, with exploitation deadlines between 16 August 2021 - 15 October 2021, extended for the period between 16 October 2021 - 15 November 2021, being retrieved on 10 December 2021, without stock at the road. Damaged trees were found in the volume of 2.33 cubic meters. During the period 28 September 2021 - 14 November 2021, there were 127 timber waybills issued, with the above-mentioned batch origin, for a total volume of 1109 cubic metres, the standing timber being purchased by the [blacked out text].

• **Batch no 2200125301470 (SUMAL 2.0)** with a volume of 1107.25 cubic meters was established on 21 June 2022 on an area of 3.0 ha and exploited during 2022 and 2023, being retrieved on 8 February 2023, without stock at the road. The batch was authorised on 5 October 2022, for SC GALANTHUS SRL Călinești, Suceava County, with exploitation deadlines between from 5 October 2022 to 31 December 2022 and 1 January 2023 to 31 January 2023. During the period 17 October 2022 - 20 January 2023 there were 90 timber waybills issued, with the above-mentioned batch origin, for a total volume of 1099 cubic meters, the standing timber being purchased by [blacked out text].

The area of forest land in administrative unit 38, on which the two batches were formed, is 6.0 ha, representing 34% of the area included in the ten-year plan to be covered by these clearings in administrative unit 38%.

### ***With regard to point:***

**1.1** *“We consider the clear-cutting solution to be an abuse to justify harvesting timber at a younger age through the most invasive forestry treatment, resulting in the premature loss of valuable forest for both biodiversity and community needs.”*

**1.2** *“Within the two plots there are significant areas of oak where the forest has retained its fundamental natural character but which have not been recognized and defined as distinct stands that would have lent themselves to more moderate silvicultural work at much older ages (not clear-cutting at 85 years). For example plot 38, 86% of the volume of oak foreseen in the ten-year plan has already resulted on about 1/3 of the area of the administrative unit.”*

**2.1** *“Checking how the identification of the stands was done during the last replanting compared to the actual situation in the field.”*

**2.2** *“Applying sanctions and taking appropriate measures against those responsible for the development of the forest management plan and its implementation (planner, owner, administrator) and calculating the damage to the national forest fund resulting at least from the loss of forest growth until the forest reaches the age of exploitability correctly set at over 100 years.”*

**2.3** *“Checking the choice and application of the forestry planning.”*

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According to the Technical Rules on Forest Management, the works proposed by the forest management plan cover the nature and quantity of all works required for the next decade, in accordance with the provisions of the technical rules and the requirements of each stand.

Taking into account the ecological, dendrometric, silvo-technical and phytosanitary characteristics of the stand, as well as the functions assigned to it, the forest management plan indicates the necessary measures to be implemented for each administrative unit during the next decade. The identification of these characteristics is carried out not only at the level of the stand levels and elements, but also at the level of the whole stand, on the basis of surveys or inventories carried out to describe the stand. The measurement, recording and checking of these characteristics, including stand inventories, shall be carried out together with the drawing-up of the forest management plan.

According to the forest management guidelines, ***stands resulting from the fundamental natural type that are mostly made up of transitional or low economic value species that cannot be returned to the fundamental natural type through care cuts, additions, etc., are classified as fully derived stands, to be restored or replaced***, as is the case of administrative units 37 and 38 in UP XVIII Adâncata.

According to the Technical Rules on Forest Management, the age of technical exploitability is established both in relation to the management tasks assigned to the administrative units (in this case, forests of functional group II) and in relation to the predominant species corresponding to the composition - target for exploitability, provided that the proportion of that species does not fall below 30% in the case of configurations comprising three or more species. Thus, according to the volumes determined by the statistical inventories carried out at the time of the revision of the forest management plan, the species meeting the conditions stipulated by the technical rules was hornbeam (administrative unit 37: 2461 cubic meters - 33% of the total volume and administrative unit 38: 3290 cubic meters - 56% of the total volume), oak being below the limit imposed by the legal rules. Moreover, given the advanced age of the stand, it could no longer be restored to its fundamental natural type by care felling or additions. Under these circumstances, the age of technical exploitability for the administrative units 37 and 38 should have corresponded to the predominant species, i.e. hornbeam, production class III, which is 50 years.

This was also confirmed by the evaluation of the volume harvested so far in the two administrative units. In administrative unit 37, after harvesting about 31% of the total volume of the administrative unit, it was found that the proportion of oak within the harvested volume remained below the legal threshold of 30%, reaching only 22%. Similarly, in administrative unit 38, after harvesting 37.4% of the total volume of the administrative unit, the proportion of oak also remained below the legal threshold, being only 18%.

In view of the above, we consider that the treatment chosen for administrative units 37 and 38 by the planner represents the optimal solution for achieving the ecological, social and economic objectives of the stands, taking into account the functions assigned to these stands, the management goals pursued, the state of the stands in terms of productivity and the possibility of natural regeneration, with the species and in the proportions appropriate to the target configuration.

This type of treatment is characterized by the complete harvesting of the exploitable stand, from a given area, by a single cut, in which regeneration is done on the entire area, artificially - full planting as provided for in the current edition of UP XVIII Adâncata.

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In these circumstances, no fault can be identified on the part of the planner, manager or owner of the forest land in question, as there is no damage resulting from the loss of growth of the forest until it is over 120 years old.

*With regard to point 1.3 "In all 3 RVRs, the inventoried volume per ha is higher than the planning provisions, which may mean an error of the planner as under-estimation or a larger than 3 ha felling area of the sites."*

As regards the configuration of the stands and its evolution from one edition to another, the differences between the two consecutive editions of the planning are justified by the different method of determining them. In contrast to previous editions, including the 2009 edition, in which the configuration was determined on the basis of summary surveys based on visual observations, in the 2019 edition of the forest management plan the configuration was determined according to the inventory methodology required by the technical planning rules for stands entering the felling in the next decade. To this end, a network of circular sample areas was placed, aiming for a 10% tolerance and a 90% probability of coverage. Thus, the proportion was determined by relating the volume of each stand element to the total stand volume.

Thus, the volume of harvest from stands included in the ten-year plan for harvesting the main products is indicative, the actual volume harvested being determined in the field when applying the treatment specified for that stand in the ten-year harvesting plan, subject to compliance with the type of treatment established by the forest management plan and within the annual possibility established at the level of the administrative unit. The cumulative volume of main products harvested during a year may not exceed the annual possibility, which in this case is 1222 cubic meters.

According to Law no. 46/2008 - the Forest Code, the maximum volume of timber to be harvested annually as main products in an administrative unit may not exceed the annual possibility, unless the **annual possibility can be exceeded by the volume of unharvested timber, up to the level of the annual possibility, in the previous years of application of the forest management in force.**

The analytical situation of the annual harvesting of the volume of main products within the annual possibility is shown in the following table:

Table no. 2

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No.	Year	Administrative unit	VPA no.	RVR volume (m <sup>3</sup> )	Cumulative authorised volume (m <sup>3</sup> )	Damage volume (m <sup>3</sup> )	Shipped volume (m <sup>3</sup> )	Cumulative achieved volume / years (m <sup>3</sup> )	Annual possibility (m <sup>3</sup> )	Fitting into the annual possibility Col. 4 - col. 9 differences (m <sup>3</sup> )	Cumulative annual possibility (1122 mc/year) (m <sup>3</sup> )	Fitting into the cumulative annual possibility Col. 9 - col. 8 differences
0	1	2	3	4	5	6	7	8	9	10	11	12
1	2019	0	0	0	0	0	0	0	1122	-1122	1122	1122
2	2020	37	1644504	1095	1095		1095	1095	1122	-27	2244	1149
3	2021	38	2100125302650	1107	2202	2	1109	2204	1122	-15	3366	1164
4	2022	37	2100125303680	1222	3424	0	1216	3420	1122	100	4488	1064
5	2023	38	2200125301470	1107	4531	0	1099	4519	1122	-15	5610	1079
				<b>4531</b>		<b>2</b>	<b>4519</b>		<b>5610</b>	<b>-1079</b>	<b>5610</b>	<b>1079</b>

It is noted that only in the year 2022 the annual possibility of main products has been exceeded, but without exceeding the cumulative annual possibility for the previous years of application of the current forest management.

Analysing the evolution of the stand configuration during the two editions of forest management, and taking into account the volumes already harvested, it can be seen that there are no significant differences; these are within the limits of the methods established by the technical rules of forest management. Furthermore, the differences observed do not have an impact on the management objectives assigned or on the works proposed in the two administrative units.

***With regard to point 1.4 “In our opinion the consistency of the stands is greater than 0.7, a value set incorrectly by the planner.”***

The data collection on the stand during the improvement works was carried out according to the improvement rules in force, on standard plot description sheets, following observations and measurements carried out in the sample areas set up in each stand.

The stands that were subject to felling in this decade, i.e. those in administrative units 37 and 38, were inventoried by circles (500 sqm) and their volume was determined on the basis of these inventories. The data obtained were processed on the computer, resulting in the plot description where the consistency of 0.7 is recorded for both administrative units.

***With regard to point 1.5 “No biodiversity trees and dead wood were retained as a result of clear-cutting, as required by the FSC.”***

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In the field, in each of the four RVRs, the existence of dead wood was found, mainly located on the boundaries of the felling areas, also taking into account the Occupational Health and Safety Standards, considering that in the next 5-7 years these areas of forest fund will be subjected annually to maintenance works on forest crops.

### ***With regard to points:***

***1.6 “No land preparation was carried out before planting.”***

***1.7 “No soil mobilization works were carried out in existing plantations.”***

***1.8 “The seedlings showed little growth and were sometimes affected by mildew and drying.”***

In the field, we found that in all 4 plots covered in previous years with clear-cutting in small felling areas (2 areas of 3.00 ha in administrative unit 37 and 2 areas of 3.00 ha in administrative unit 38), land preparation work was carried out before planting, respectively: removal of unusable seedlings, bushes and shrubs, clearing of branches, tops, bark from planting sites, removal of creeping stems and raspberry bushes from planting sites, clearing of stones from planting sites.

With regard to the soil mobilization work carried out in accordance with the technical documentation provided by the forestry unit in the four areas which have been fully afforested, given that at least one autumn-winter season has passed since the work was carried out, it cannot be said that this work has not been carried out.

The seedlings of the quercinea species have low growth rates in the first years after planting, so their growth rate cannot be attributed to the way the regeneration work was carried out.

At the time of the checks, it was not possible to observe whether or not the quercinea seedlings were suffering from wilting, bearing in mind that this disease manifests itself by leaf damage, by leaf spotting, in the spring-summer season.

***With regard to point 1.9 “It is suspected that the maximum size of 3.0 ha/felling area was exceeded in both plots.”***

Prior to the field execution of the works established by the ten-year plan for the harvesting of the main products, for the administrative units 37 and 38, the forestry unit carried out a planning in the GIS system by placing a core drill in each administrative unit, with areas of 3.0 ha each, in order to plan the sequence of the works for the harvesting of the main products for the period of application of the plan and the next edition. Prior to the resource valuation, these areas were measured and marked out in the field (they were delimited in the field with a special square-footprint marking device), according to the core map drawn up in the office.

In the field, during the checks, the GIS coordinates of the existing plans of the 4 exploited felling areas were verified, without exceeding the maximum allowed area of 3.0 ha per felling area.



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**With regard to point 2.4** “Checking the annual inspection of regeneration for the period 2019-2023 and to what extent the documents drawn up adequately reflect the factual reality in the field.”

Given the fact that in the four areas resulting from the application of the clear-cutting treatment in small falling areas, there was no natural regeneration carried out, as they were entirely artificially regenerated by planting, the annual regeneration control (for each individual area) started with stage II, these inspections being carried out in the autumn of the year of plantation establishment. Thus for each of the four plantations (two in administrative unit 37 and two in administrative unit 38) a *field sheet* was drawn up *and* completed annually from the year of plantation establishment. At the same time, with the annual inspection of the regeneration stage, the works to be carried out in each of the four plantations were determined in order to achieve the state of solid timber within the deadlines set for each area.

Given that the forest vegetation was dormant at the time of the inspections, it was not possible to check the field sheets for stage II of the annual regeneration check completed in autumn 2023.

With regard to the regeneration configuration, the following clarifications are necessary:

- The type of resort associated with the two administrative units is cvercete deluro, brown Pm 6152.
- The forest type associated with the two administrative units is hill scrub with common oak and pedunculate oak Pm 5514.
- The forestry management provides for the regeneration configuration 8St 2DT, for the afforestation scheme 2mx1m.

- In the good practices guide on configuration, schemes and technologies for forest regeneration and afforestation of degraded land approved by Order of the Minister no. 2533/2022, **the type of resort and forest in which administrative units 37 and 38 have been classified does not fall into any of the 129 ecological groups.** In this context, the FOREWORD to the Guide *acknowledges that the types of resort and forest types on the basis of which the ecological groups have been established do not always accurately reflect the district and local ecological specificities, and it is possible that other situations may be encountered in the forest territory that require different solutions in terms of the most suitable species to be used in regeneration compositions and the application of certain working technologies, especially in the current context of increasing desertification. As a result, it is left up to the specialists in the fields of forest management, paedo-stationary mapping, forest management and field studies, and technical-economic documentation provided for by the regulations in force, as in some cases, well justified in view of the situations identified and analysed during field work, the good results obtained in the area in question, basic criteria for the choice of species for afforestation and ensuring the best conditions for the establishment and development of crops, the use within ecological groups and other types of resort and forest as well as the use within regeneration configurations and other forest species (alongside the main recommended basic and mix species) or the application of other afforestation and maintenance techniques.*

- In the Technical Standard no. 1/2000 on configurations, schemes and technologies for forest regeneration and afforestation of degraded land approved by the Order of the Minister no. 1648 dated 31 October 2000 (technical standard in force at the date of elaboration of the planning of the UP XVIII Adâncata edition 2019), **the type of resort and forest in which the administrative units 37 and 38 have been classified does not fall into any of the 114 ecological groups.**

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In this context in the FOREWORD of the Technical Rules no. 1, *it is acknowledged, however, that the resort and forest types on the basis of which the ecological groups have been established do not always accurately reflect the district and local ecological specificities, and it is possible that other situations may arise which require different solutions in terms of the most suitable species to be used in regeneration configurations, as well as the application of certain working technologies, especially in the context of the current conditions of increasing desertification, it is left to the discretion of the production specialists, in certain cases, well justified in view of the good results obtained in the area concerned, to use other forest species in the regeneration configurations (alongside the main basic and mixture species envisaged), or to apply other afforestation and maintenance techniques, bearing in mind the basic criteria for the choice of afforestation species and ensuring the best conditions for the establishment and development of crops.*

- For the afforestation of the four areas, the forestry unit used the initial regeneration configuration of 10Go, using 3300 seedlings per hectare, at the 2 m x 1.5 m scheme, based on the experience gained and applied in previous years in similar conditions of type of resort and type of forest, and until the final success of the plantation, i.e. the closure of the stand, to reach the target configuration of 8Go+2DT through additions and natural regeneration.

***With regard to point 2.5*** “*For both administrative units, please provide us with the field sheets drawn up during phase II of the annual inspection for the period 2019-2023.*”

The field sheets of phase II of the annual inspection of regeneration carried out in the four plantations in administrative units 37 and 38 were made available in a letter format by the person responsible for forest guard and protection, cultivation and restoration of the forest in the forest unit - [blacked out text].

***With regard to point 2.6*** “*Compliance with the legal reforestation deadline provided for in art. 30 of the Forest Code*”.

From the analysis of the documents made available by the forestry unit, it appears that in all the four areas covered by clear-cutting in small falling areas, complete afforestation works were carried out in the spring of the year following the completion of the logging works, i.e. the replanting of the falling areas, thus complying with the provisions of art. 30 of Law no. 46/2008 - Forestry Code.

***With regard to point 2.7*** “*Checking the correspondence between the receipts for reforestation works, crop maintenance and their actual execution in the field.*”

Given that at least one growing season (between one and three growing seasons) has passed since the establishment of the four plantations, it is not possible at the time of the inspections to form a view on the correspondence between the acceptance of the afforestation and crop maintenance work and its actual execution in the field. However, it can be seen that crop maintenance works were carried out (removal of raspberry bushes and tall grass, stripping).

***With regard to point 2.8*** “*Checking how the forest conservation and regeneration fund is set up and used.*”

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INGKA INVESTMENTS Forestry Unit has set up a forest conservation and regeneration fund. The annual decision of the head of the forestry unit determines the percentage of the value of the timber authorized for exploitation from the main and incidental products I, in the amount of 10%, calculated at the level of the average price of a cubic meter of standing timber (RON 164), which is transferred to this account.

From the documents made available, it can be seen that this fund has been replenished with the corresponding 10% of the value of the standing timber of the four main product batches in the administrative units 37 and 38 of UP XVIII Adâncata.

The sums used for the establishment of plantations and the execution of crop care works were made from the financial resources of the forest owner, in accordance with art. 33(8).

***With regard to point 2.9 “Presentation of the works settled from the conservation and regeneration fund for these two plots, in terms of quantity and value.”***

The forest conservation and regeneration fund, consisting of 10% of the value of the timber authorized for harvesting from main and incidental products I, calculated at the average price per cubic meter of standing timber (RON 164) for the four batches, was of RON 74,020 (Annex 1).

Expenditure on the establishment and maintenance of plantations in the period 2021-2023 amounted to RON 168,990 (Annex 1).

Expenditure on the establishment and maintenance of plantations per year and per site is shown in Annexes 2, 3 and 4 attached to this Report as follows:

- Expenditure on planting in administrative unit 37, 3.00 ha, established in 2021, amounted to RON 52,240 at the end of 2023, of which RON 14,600 in 2021 (afforestation of 3.00 ha and two mobilizations on 6.00 ha), RON 16,320 in 2022 (afforestation of 3.00 ha, mobilization of 3.00 ha and grubbing up of 2.50 ha) and RON 31,320 in 2023 (mobilization of 3.00 ha, grubbing up of 3.00 ha, additions to 0.80 ha, installation of Tubex to 1,200 seedlings and protection of seedlings with Cervacol).
- Expenditure on the plantation in administrative unit 37, 3.00 ha, established in 2023, amounted to RON 39,890 at the end of 2023 (afforestation on 3.00 ha, mobilization on 3.00 ha and grubbing on 3.00 ha).
- Expenditure on planting in administrative unit 38, 3.00 ha, established in 2022, amounted to RON 35,810 at the end of 2023, of which RON 14,070 in 2022 (afforestation on 3.00 ha, mobilization on 3.00 ha and clearing on 0.6 ha) and RON 21,740 in 2023 (mobilization on 3.00 ha, clearing on 3.00 ha, additions on 0.80 ha, Tubex installation on 1,200 seedlings and protection of seedlings with Cervacol).
- Expenditure on the plantation in administrative unit 38, 3.00 ha, established in 2023, amounted to RON 41,050 at the end of 2023 (afforestation on 3.00 ha, mobilization on 3.00 ha, stripping on 3.00 ha, Tubex installation on 1,200 seedlings and protection of seedlings with Cervacol).

***With regard to point 2.10 “Checking compliance with the forestry planning provisions”.***

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In view of the findings made and described in the previous paragraphs, we conclude that through the activity carried out, in relation with the administrative units 37 and 38 of the UP XVIII Adâncata, Ingka Investments Forestry Unit has complied with the provisions of the forestry planning and specific legislation in force.

**With regard to point 2.11** “What were the exploitation results for each individual RVR and how do you explain these results?”

The comparative situation between the provisions of the RVR and the volume resulting from the exploitation and shipping, for each of the four RVRs, is shown in the following table:

Table no. 3

No.	Year of exploitation	Administrative unit	RVR no.	RVR volume (m <sup>3</sup> )	Damage volume (m <sup>3</sup> )	Shipped volume (m <sup>3</sup> )	Differences between Resulting Volume and APV provisions (m <sup>3</sup> )
0	1	2	3	4	5	6	7
1	2019	0		0	0	0	0
2	2020	37	1644504	1095		1095	0
3	2021	38	2100125302650	1107	2	1109	2
4	2022	37	2100125303680	1222	0	1216	-6
5	2023	38	2200125301470	1107	0	1099	-8
				<b>4531</b>	<b>2</b>	<b>4519</b>	<b>-12</b>

Analysing the above data, it can be seen that the exploitation results for each of the four parts are in line with the provisions of the RVR.

In the case of the 2100125302650 RVR, the difference of 2.0 cubic metres in excess of the RVR provisions is justified by the fact that the Forestry Unit found that there were trees adjacent to the felling area which were damaged and whose volume was added to the RVR volume.

In the case of the 2100125303680 RVR, the difference of -6.0 cubic meters (0.5%) from the RVR (representing 0.5% of the RVR volume) is justified by technological losses during logging.

In the case of the 2200125301470 RVR, the difference of -8.0 cubic meters (0.7%) compared to the RVR (representing 0.7% of the RVR volume) is justified by technological losses during logging.

**With regard to point 2.12** “Checking compliance with the instructions approved by Order of the Minister no. 1540/2011.”

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Given that the four batches were exploited during 2020, 2021, 2022 and 2023 and that at the time of the inspections the four areas are fully afforested, it is late to make any reference at the present date to compliance with the Order of the Minister no. 1540/2011.

***With regard to point 2.13*** “*Checking of the conclusion and execution of standing timber sale-purchase contracts.*”

The standing timber sale-purchase contracts are the object of the batches set up by INGKA INVESTMENTS Forestry Unit are concluded between the owner of the forest land administered by the Forestry Unit, namely SC INGKA INVESTMENTS FOREST ASSETS SRL (with registered office in Bucharest, Sector 3, Splaiul Unirii nr. 165, clădirea TN Office 3, et. 5, postal code 030133, J40/8494/2015, CUI RO 31160710) and economic operators certified for logging.

The standing timber from the batch no. 1644504 was contracted by [blacked out text].

The standing timber from the batch no. 2100125302650 was contracted by [blacked out text].

The standing timber from the batch no. 2100125303680 was contracted by [blacked out text].

The standing timber from the batch no. 2200125301470 was contracted by [blacked out text].

Each of the four framework contracts for the sale and purchase of standing timber contains general provisions, in accordance with the specific legislation in force, on the object matter of the contract, the entry into force and duration of the contract, the value of the contract, the payment terms, the performance guarantee and the security, acceptance of standing timber and its delivery for harvesting, rights and obligations of the parties, timber shipment, penalties, damages and liability, termination of the contract, force majeure, exceptional circumstances, settlement of disputes, communications, law applicable to the contract, protection of personal data, other clauses.

An analysis of the documentation provided by the Forestry Unit shows that the standing timber sale-purchase contracts were concluded in accordance with the terms and conditions laid down therein and agreed by the contracting parties.

***With regard to point 2.14*** “*Please state whether in the last 6 years the Suceava Forestry Guard has carried out any substantive inspections for Canton no. 20 Siminicea and what were the results.*”

The Suceava Forestry Guard has not carried out background checks in the last 6 years in the forestry canton no. 20 Siminicea.

***With regard to point 2.15*** “*Checking compliance with the rules approved by Government Decision no. 497/2020 and the methodology approved by Order of the Minister no. 118/2021 by the forestry unit and partner companies. Clarification whether the photos have captured the entire load and correspond to the declared quantities, whether the specified destination has been observed and the route has been correctly configured in the system, whether the time allocated to each transport is appropriate to the distance to be covered, so as to present a comprehensive analysis to the extent possible.*”

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In view of the large number of accompanying permits issued from the batches mentioned in the complaint, the Suceava Forestry Guard asked the petitioner, by letter no. 4672 dated 19 February 2024, to communicate whether it had additional information that would help identify any consignments that were suspicious or deviated from the legal provisions.

By the letter registered with the Suceava Forest Guard under no. 4891 dated 21 February 2024, the petitioner transmitted punctually for each batch in the administrative units 37 and 38, UP XVIII Adâncata, the following suspicious shipments:

For **waybills 1644504 RVR: The requested information was not provided.** Approvals issued in 2020 originating from this batch were issued on the SUMAL 1.0 platform without photo and route.

For **waybills 2100125302650 RVR: The requested information was not provided.**

For **waybills 2100125303680 RVR** (approvals were issued between 7 July 2022 and 12 August 2022) the petitioner pointed out the approvals:

*AP22002978000800440708121137 - underestimated volume - non-compliant photos: not all the load is visible.* The waybill was issued on 12 August 2022 by [blacked out text] container transport 8,64 cubic meters firewood hardwood. The waybill has registered route. The photo mentioned above does not show the entire load. The offence committed is the taking of photographs of the means of transport loaded with timber by the transporter, from which the load cannot be distinguished/focused on, in violation of the provisions of Law no. 171/2010, art. 19(22)(a) which provide for a fine of RON 1,000 to RON 3,000. The offence is time-barred at the time of the inspection.

*AP22002978001200440708121134 - underestimated volume - non-compliant photos: not all the load is visible.* The waybill was issued on 12 August 2022 by [blacked out text] container transport 12.28 cubic meters firewood hardwood. The waybill has registered route. The photo does not show the entire load. The offence committed is the taking of photographs of the means of transport loaded with timber by the transporter, from which the load cannot be distinguished/focused on, in violation of the provisions of Law no. 171/2010, art. 19(2<sup>2</sup>)(a) which provide for a fine of RON 1,000 to RON 3,000. The offence is time-barred at the time of the inspection.

*AP22002978001300440708120950 - no photos.* The waybill was issued on 12 August 2022 by [blacked out text] There are compliant photographs related to the waybill and registered route.

*AP22002978000500440708120809 - no photos.* The waybill was on 12 August 2022 by [blacked out text] container transport 5,25 cubic meters firewood hardwood. The waybill has registered route. The photo mentioned above do not show the entire load. The offence committed is the taking of photographs of the means of transport loaded with timber by the transporter, from which the load cannot be distinguished/focused on, in violation of the provisions of Law no. 171/2010, art.19(2<sup>2</sup>)(a) which provide for a fine of RON 1,000 to RON 3,000. The offence is time-barred at the time of the inspection.

From this batch, the following waybills were also checked:

*AP22002978000400440708091624 - waybill issued on 9 August 2022, by [blacked out text] for 4,06 cubic meters of lime firewood.* The waybill has a registered route. The photo mentioned above does not show the entire load. The offence committed is the taking of photographs of the means of transport loaded with timber by the transporter, from which the load cannot be distinguished/focused on, in violation of the provisions of Law no. 171/2010, art. 19(2<sup>2</sup>)(a) which provide for a fine of RON 1,000 to RON 3,000. The offence is time-barred at the time of the inspection.

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AP22002978001800440708051323 - waybill issued on 5 August 2022, by [blacked out text] for 18,06 cubic meters round oak timber. The waybill has a registered route. There are compliant photographs related to the waybill.

AP22002978001300440707291434 - waybill issued on 29 July 2022, by [blacked out text] for 13,01 cubic meters firewood hardwood. The waybill has a registered route. There are compliant photographs related to the waybill.

For the **2200125301470 RVR** (waybills issued between 17 October 2022 - 20 January 2023) the petitioner pointed out the waybills:

*AP23005925001401549101191825 - underestimated volume - non-compliant photos: not all the load is visible.* The waybill was issued on 19 January 2023 by [blacked out text] for 14.08 cubic meters of roundwood and hardwood firewood. The waybill has a registered route. It has compliant photos. Rear photo does not show entire load due to crane assembly mounted on the trailer. As to volume we cannot comment as we only have photos to review.

*AP23005925001301549101191557 - no photos.* The waybill was issued on 19 January 2023 by [blacked out text] for 13.38 cubic meters of roundwood and hardwood firewood. The waybill has a registered route. Has compliant photos. Rear photo does not show entire load due to crane assembly mounted on trailer. As to volume we cannot comment as we only have photos to review.

*AP23005925001601549101181752 - underestimated volume - non-compliant photos: not all the load is visible.* The waybill was issued on 19 January 2023 by [blacked out text] for 16.44 cubic meters roundwood and hardwood firewood. The waybill has a registered route. It has compliant photos. As to volume we cannot comment as we only have photos to review.

*AP23005925001201549101181737 - underestimated volume - non-compliant photos: not all the load is visible.* The waybill was issued on 18 January 2023 by [blacked out text] for 12.41 cubic meters of roundwood and hardwood firewood. The waybill has a registered route. It has compliant photos. The rear photo does not show the entire load due to the crane assembly mounted on the trailer. As to volume we cannot comment as we only have photos to review.

For the **2100125302650 RVR** (waybills issued between 28 September 2021 and 14 November 2021) no non-compliant waybills were pointed out by the petitioner. The waybills were checked by randomly:

AP21005925001200722710191809: The waybill was issued on 19 October 2021 by [blacked out text] for 12,00 cubic meters of hardwood firewood. The waybill has a registered route. It has compliant photos. The rear photo does not show entire load due to the crane assembly mounted on the trailer. As to volume we cannot comment as we only have photos to review.

AP21005925000301549110161016: The waybill issued on 16 October 2021 by [blacked out text] for 3,10 cubic meters of hornbeam firewood. Shipment was not registered in Sumal, no photos and route recorded. The vehicle used for transport (SV 80 CDS registration plate) is not registered in SUMAL 2.0.

On this point in the complaint we would like to state the following:

- The waybills issued in the four batches that were the subject of the complaint were issued between 2020 and January 2023, which means that the contraventions are time-barred if they are found. There

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are indeed cases where the photographs of the accompanying documents for timber do not show the entire load on the means of transport, but once the statute of limitations has expired, the transporter is no longer liable.

- As regards clarification of the issue of the correspondence between the photographs and the volume recorded in the waybills, this cannot be determined, because it is not possible to establish a volume of timber on the basis of photographs.

- As regards compliance with the specified destination and the route configured in the system, for the waybills checked, these aspects are compliant, i.e. the data entered in the waybills corresponds to the routes recorded.

- With regard to the time allocated to each transport, corresponding to the distance to be covered, we can state that the validity of the waybills was recorded for each one of them in compliance with the legal provisions in force.

***With regard to point 2.16*** “*Sending in electronic format all the waybills issued from the 4 RVRs, and for the professional ones (SUMAL 2.0) making available the routes taken and the photos related to each waybill.*”

All the waybills accompanying the timber, issued as originating from one of the four batches concerned by the complaint, contain personal data as defined in Regulation (EU) no. 679/2016. In all the accompanying waybills there is the name, surname and personal number of the transporter (driver). If the recipient is a natural person, the following data are entered in the waybill: name, surname, personal number, address of domicile/residence.

Given the nature of personal data (art. 6(1)(c) of the Regulation), in order to prevent the risks of infringement of the rights and freedoms of individuals, the Ministry of Environment, Waters and Forests has established (role-based) strict rules in the SUMAL applications for the persons who have access to this type of data. As a personal data controller, the Ministry of Environment, Waters and Forests is obliged to observe the fundamental rights and freedoms of these individuals, and their personal data may not be disclosed/disseminated to third parties without the explicit consent from the data subjects.

In this context, in order to provide the requested data, the Ministry of Environment, Waters and Forests would be obliged to further process personal data in order to observe the fundamental rights and freedoms of natural persons by anonymising them.

In conclusion, we consider that the data requested by *[blacked out text]* on the waybills accompanying the timber contain personal data and therefore cannot be made available.

We attach herewith xerox copies of the following documents:

- Field sheets for Phase II of the annual regeneration inspection for administrative unit 37 and administrative unit 38 of UP XVIII Adâncata,
- Annex no. 1 - Statement of value achievements in plantations, in UP XVIII Adâncata, for the period 2021 - 2023,
- Annex no. 2 - Statement of quantitative and value achievements in plantations, in UP XVIII Adâncata, in 2021,



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- Annex no. 3 - Statement of quantitative and value achievements in plantations, in UP XVIII Adâncata, in 2022,

- Annex no. 4 - Statement of quantitative and value achievements in plantations, in UP XVIII Adâncata, in 2023.

Date: 7 March 2024

Drafted by: *[blacked out text]*

INGKA INVESTMENTS Forestry Unit *[blacked out text]*

*[blacked out text]*

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Annex no. 1

Statement of value achievements in plantations,  
in UP XVIII Adâncata,  
for the period 2021 - 2023

No.	Year of exploitation	Administrative unit	RVR no.	Year the plantation was established	Total value / plantation at 1 March 2024	Conservation fund 10% (RON)
0	1	2	3	4		
1	2019	0	0			
2	2020	37	1644504	2021	<b>52,240</b>	<b>17,958</b>
3	2021	38	2100125302650	2022	<b>35,810</b>	<b>18,155</b>
4	2022	37	2100125303680	2023	<b>39,890</b>	<b>19,748</b>
5	2023	38	2200125301470	2023	<b>41,050</b>	<b>18,159</b>
<b>TOTAL</b>					<b>168,990</b>	<b>74,020</b>

*Drafted by: [blacked out text]*

*[blacked out text]*

Statement of quantitative and value achievements in plantations,  
in UP XVIII Adâncata,  
in 2021

No.	Year of exploitation	Administrative unit	RVR no.	Year the plantation was established	Afforestation works with execution of canopies				Conservation works				Additions				TUBEX installation	Total plantations value 2021 (RON)	
									Mobilizations		Stripping								
					Surface (ha)	Value (RON)	No. of seedlings	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)	No. of seedlings	Value (RON)	Pcs.		Value (RON)
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	2019	0	0																
2	2020	37	1644504	2021	3	8,000	9,900	0	6	6,600	0	0	0			0	0	0	<b>14,600</b>
3	2021	38	2100125302650	2022															
4	2022	37	2100125303680	2023															
5	2023	38	2200125301470	2023															
<b>TOTAL</b>						<b>8,000</b>				<b>6,600</b>									<b>14,600</b>

Drafted by: [blacked out text]

[blacked out text]

Statement of quantitative and value achievements in plantations,  
in UP XVIII Adâncata,  
in 2022

No.	Year of exploitation	Administrative unit	RVR no.	Year the plantation was established	Afforestation works with execution of canopies				Conservation works				Additions				TUBEX installation	Total plantations value 2021 (RON)		
									Mobilizations		Stripping									
					Surface (ha)	Value (RON)	No. of seedlings	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)	No. of seedlings	Value (RON)	Pcs.		Value (RON)	
0	1	2	3	4	5	6		6	7	8	9	10							19	
1	2019	0	0																	
2	2020	37	1644504	2021	3	9,720	9,900	0	3	3,600	2.5	3,000	0				0	0	0	16,320
3	2021	38	2100125302650	2022	3	9,720	9,900	0	3	3,600	0.6	750								14,070
4	2022	37	2100125303680	2023																
5	2023	38	2200125301470	2023																
<b>TOTAL</b>						<b>19,440</b>				<b>7,200</b>		<b>3,750</b>								<b>30,390</b>

Drafted by: [blacked out text]

[blacked out text]

Statement of quantitative and value achievements in plantations,  
in UP XVIII Adâncata,  
in 2023

No.	Year of exploitation	Administrative unit	RVR no.	Year the plantation was established	Afforestation works with execution of canopies				Conservation works				Additions				TUBEX installation			Total plantations value 2021 (RON)
					Mobilizations		Stripping		Mobilizations		Stripping		No. of seedlings		Value (RON)		Pcs.	Value (RON)	Value (RON)	
					Surface (ha)	Value (RON)	No. of seedlings	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)	Surface (ha)	Value (RON)				
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	2019	0	0																	
2	2020	37	1644504	2021	0	0	0	0	3	4,350	3	6,840	0.8	3,300	2,600	3,080	1,200	3,150	600	<b>21,320</b>
3	2021	38	2100125302650	2022					3	4,470	3	6,840	0.8	3,300	2,600	3,380	1,200	3,150	600	<b>21,740</b>
4	2022	37	2100125303680	2023	3	12,600	9,900	12,350	3	4,350	3	6,840					1,200	3,150	600	<b>39,890</b>
5	2023	38	2200125301470	2023	3	12,600	9,900	13,390	3	4,470	3	6,840					1,200	3,150	600	<b>41,050</b>
<b>TOTAL</b>						<b>25,200</b>		<b>25,740</b>		<b>17,640</b>		<b>27,360</b>				<b>6,460</b>		<b>12,600</b>	<b>2,400</b>	<b>124,000</b>

Drafted by: [blacked out text]

[blacked out text]

## **CERTIFIED TRANSLATION**

I, the undersigned, **Șerban Ana-Maria-Loredana**, an interpreter and translator certified for the foreign language **ENGLISH**, pursuant to Authorization no. **32407/14.10.2020**, issued by the Ministry of Justice of Romania, do hereby **certify the accuracy of the translation from ROMANIAN language into ENGLISH language**, the text presented was completely translated, without omissions, and that by its translation, the contents and meaning of the document have not been distorted.

**SWORN TRANSLATOR AND INTERPRETER,**

ȘERBAN ANA-MARIA LOREDANA  
Traducător Autorizat de Ministerul Justiției  
Nr. Aut.: 32407 ROMÂNIA