



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Skovdyrkerforeningen Midt
A.M.B.A.

Re-assessment

Sustainable Biomass Program
sbp-cert.org





Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

Document history

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Table of contents

1 Overview	3	
2 Audit conclusions	4	
	2.1 Certification decision	4
	2.2 Open non-conformities and observations	4
	2.2 Closed non-conformities	5
	2.3 Actions taken by Organisation Prior to Report Finalisation	7
	2.4 Notes for the next Audit	7
3 Scope of the audit and SBP certificate		8
	3.1 Description of the company	9
	3.2 Site details	9
	3.3 Detailed description of the Chain of Custody system and Product Groups	9
4 Specific objective of the audit		11
5 Evaluation process	12	
	5.1 Timing and duration of evaluation activities	12
	5.2 Auditor team qualification	12
	5.3 Description of evaluation activities	12
	5.4 List of forest management units and feedstock suppliers visited	13
	5.5 Describe audit sampling methodology used	18
	5.6 CB stakeholder engagement	18
	5.7 Stakeholder feedback and response	18
	5.8 Main strengths and weaknesses of the management system and operations	18
	5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation	19
	5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED	20
	5.11 Summary of evaluation activities for chain of custody system per Standard 4	20
	5.12 Summary of evaluation activities for collection and communication of data per Standard 5	20
	5.13 Summary of audit findings for competency of involved personnel	21
	5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)	21
6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)		22
	6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope	22
	6.2 CB evaluation of specified risk indicators and mitigation measures	24

1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Jacob Lindhardt Palm
Audit team members:	Jacob Lindhardt Palm
Name of the Company:	Skovdyrkerforeningen Midt A.M.B.A.
Company legal address:	Parallelvej 9a, 8680 Ry, Denmark
Company contact for SBP:	Peter Sejr
Company contact email:	pse@skovdyrkerne.dk
Company website:	www.skovdyrkerne.dk/midt
Date of installation:	
SBP Certificate Code:	SBP-08-50
Date of certificate issue:	03 Sep 2026
Date of certificate expiry:	02 Sep 2031
Audit closing meeting date:	26 Jun 2026
Audit cycle:	Re-assessment

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:

Certification decision:	Certification approved
Certification decision by (name of the person):	Christian Jürgensen
Date of decision:	26 Aug 2026
Other comments:	N/A

2.2 Open non-conformities and observations

2.2 Closed non-conformities

NC number 8974 copied from 7073 NC Grading: Observation	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.12 When the Organisation is a BP, the Organisation shall categorise product type (e.g., woodchips, pellets) into product groups for the purpose of mass balancing and controlling claims. Each product group may include one or more feedstock groups. As a minimum, the BP shall create separate product groups for each product type (e.g., pellets, wood chips) and assign a unique 2-digit product group ID under the following feedstock classifications' rules: – Forest feedstock (1A) – Trees Outside the Forest (TOF) – Urban and landscape feedstock (2A) – Trees Outside the Forest (TOF) – Agricultural land feedstock (3A) – Processing residues feedstock (4A) – Post-consumer feedstock (5A) N/A N/A
Description of Non-conformance and Related Evidence:	
Auditor visited a clearing project that was registered as forest feedstock (1A), but the assessed to be trees in parks and gardens around buildings and thus to fall in the category TOF - Urban, domestic and infrastructure (2A). However, even though the project had been BP mis-classified and registered as 1A, and the BP's Risk Mitigation Measures for standard 1 criterion 2.2.10 (Harvested areas shall be regenerated) had not been applied – i.e., the requirement for a signed replanting agreement before clearing was not met. 2A projects have no regeneration requirement as per ID1A but as the project had been assigned a 1A classification a replanting agreement should have been signed nonetheless. The organization is advised to ensure that procedures are implemented and understood uniformly throughout the organization going forward. If a project is classified as 1A it must have a replanting agreement if not covered by the Danish Forest Act as per documented procedures and legal requirements. 2026 closing evidence: Since the previous audit, Skovdyrkerne has revised and implemented Management System v1.3 (Exhibit 1), which includes clearer requirements for biomass categorisation, screening, and regeneration obligations. The procedures now explicitly require all harvesting projects to be assigned a biomass category/feedstock group during project creation and screening, and establish specific regeneration requirements for relevant forest and TOF categories. The management system further requires that all projects are screened and approved by trained forestry personnel prior to commencement and that regeneration agreements are documented where applicable. Internal training has been completed, and periodic internal audits verify correct categorisation and application of risk mitigation measures. During the reassessment audit, no evidence was found of systematic misclassification of TOF projects as forest feedstock, and sampled projects were categorised in accordance with the documented procedures. Therefore, the issue is considered effectively addressed and the observation is closed.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed
Original Due Date:	N/A
Closing Date:	2026-08-26
Upgrade Date:	N/A
Update Date:	N/A

NC number 8975 copied from 7074 NC Grading: Observation	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.12 When the Organisation is a BP, the Organisation shall categorise product type (e.g., woodchips, pellets) into product groups for the purpose of mass balancing and controlling claims. Each product group may include one or more feedstock groups. As a minimum, the BP shall create separate product groups for each product type (e.g., pellets, wood chips) and assign a unique 2-digit product group ID under the following feedstock classifications' rules: – Forest feedstock (1A) – Trees Outside the Forest (TOF) – Urban and landscape feedstock (2A) – Trees Outside the Forest (TOF) – Agricultural land feedstock (3A) – Processing residues feedstock (4A) – Post-consumer feedstock (5A) N/A N/A
Description of Non-conformance and Related Evidence:	
During the field audit auditor chose to visit a felling site where the local forester disclosed that biomass project producing under approximately 100 loose cubic meters was not always registered as independent projects/feedstock groups but were merged with adjacent larger forest project when the work is carried out in the same workflow. This is not in line with the documented management procedures of the organization and statements made during the audit by the responsible certification manager. Neither is it in line with e.g. SBP Q&As to SBP Standards v2.0 which states that it is required to classify and subdivide for each product group type as per the Feedstock Group classification, for the purpose of e.g. mass balance reporting. The organization is advised to ensure that procedures are implemented and understood uniformly throughout the organization going forward. It is advised to provide additional training and information for key responsible staff members on the fact that even small piles/stacks of biomass with a different feedstock product group than the main product (the main pile/stack) shall be given their own stack and stack number, and will be registered with their correct product group when transported to powerplant or temporary storage. 2026 closing evidence: The organisation has strengthened its procedures for project registration and biomass categorisation. Management System v1.3 (Exhibit 1) now explicitly states that all biomass categories must be registered and handled as separate units and that each harvesting activity shall be assigned the correct biomass category/feedstock grouping from project creation through invoicing and reporting. Furthermore, the procedures require biomass inputs to be recorded with their respective categories for traceability, mass balance accounting and SAR reporting purposes. Training has been provided to relevant personnel, and internal audits include verification of correct biomass categorisation and project registration. During the reassessment audit, the auditor found that personnel demonstrated understanding of the requirements and sampled projects showed separate registration and traceability of biomass according to the applicable feedstock classifications. No recurring practice of merging small projects into larger projects was identified. Consequently, the observation is considered adequately addressed and closed.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed
Original Due Date:	N/A
Closing Date:	2026-08-26
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

None

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Trader
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Product Group IDs	☒ Forest feedstock (1A) ☒ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☒ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☒ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips, WB 2.2 Sawdust, WB 2.3 Wood shavings
Feedstock origin (countries):	Denmark, Sweden, Estonia, Latvia, Lithuania
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed, SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
Chain of custody system	☒ Physical separation ☒ Mass balance
Outsourcing	No
Changes in the scope	Transition to SBP standards version 2 and Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

Skovdyrkerforeningen Midt a.m.b.a. is a cooperative forest owner association owned by the members in Midtjylland, Denmark. The business was established to provide advisory services in forest management, to assist in managing contractors and to provide a sales channel for the forest owner's forest products, including timber, wood chips, cultivation of Christmas trees and greenery. Skovdyrkerforeningen Midt a.m.b.a. is itself a part of the umbrella organisation "De Danske Skovdyrkerforeninger", which retains a Preferred by Nature issued PEFC CoC certificate (NC-PEFC/COC-000070) and FSC CoC certificate (NC-COC-011844). Skovdyrkerforeningen Syd a.m.b.a. also offers its members the opportunity of participating in a FSC and/or PEFC Forest management group certification in collaboration with the parent organisation "De Danske Skovdyrkerforeninger". In relation to the SBP certification, the main activity of the BP is the production and sales of wood chips. The wood chips are produced by contractors in the forests of origin, in the Danish Midtjylland region. All feedstock is primary feedstock, and can be purchased either as standing volume, as fuel wood in stack in the forest of origin or as fuel wood or chips from other suppliers working and sourcing within the defined Supply Base. The BP does not currently produce wood chips from secondary but maintain the opportunity included in the scope of the certification. The BP supplies the material via truck, occasionally using outdoor storage facilities, to the endpoints at customers which are combined heat and power plants or district heating plants.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Skovdyrkerforeningen Midt A.M.B.A.	Parallelvej 9a, 8680 Ry, Denmark	Central office	☒

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

Skovdyrkerforeningen Midt a.m.b.a. is part of the national umbrella organization "Skovdyrkerne" (De Danske Skovdyrkerforeninger), which holds a group-level PEFC Chain of Custody (PBN-PEFC/COC-000070) and FSC Chain of Custody (PBN-COC-011844) certificate issued by Preferred by Nature. Through this framework, Midt and its members participate in FSC and/or PEFC Forest Management and Chain of Custody certification under a shared national management system. This group structure ensures uniform implementation of CoC and sustainability procedures across all regional associations (MIDT, VEST, SYD, SNØ, and ØERNE). The organisation operates its Chain of Custody system in compliance with SBP Standard 4: Chain of Custody, using both physical segregation and mass balance accounting to control and document all SBP biomass handled. The CoC procedures cover two main operational routes: a. Biomass produced and sold directly by the organisation – originating from its own managed or member forests, registered as traceable projects in the Pinus management system. These projects are physically segregated and controlled through on-site verification and direct delivery to end-users. b. Biomass purchased and resold with an SBP-compliant claim – the organisation may buy ready-made SBP-compliant material from other certified Biomass Producers or Traders. • Before accepting such material, the CoC responsible verifies the supplier's SBP certificate validity, claim type, and transaction in the SBP Data Transfer System (DTS). • The purchase, storage (if applicable), and resale of this material are entered into the mass balance register to ensure that outputs do not exceed SBP-compliant inputs. • All accompanying documentation (invoice, delivery note, transport papers) includes the supplier's certificate code, SBP claim, and reference to the DTS transaction. • When reselling to SBP-certified customers, the organisation transfers the same claim in the DTS and on the sales invoice, maintaining one-step traceability upstream and downstream. Most biomass is delivered directly from forest operations to power plants, but the organisation also manages open-air storage sites used for short-term holding or trading of wood chips. Each site operates under a documented mass balance system compliant with SBP Standard 4 (Clause 4.10) and the EU RED Bridging Requirements (EU/2023/2413). This system



ensures that:

- Only SBP-compliant or certified material is received and stored;
- No uncontrolled or mixed biomass enters the chain;
- All inputs and outputs per biomass category are recorded, reconciled, and balanced quarterly (1 January, 1 April, 1 July, 1 October). Each balance record includes: supplier/customer name, certificate code, claim type, product description, batch ID, quantity, delivery date, and related transport documents. If consignments with different GHG values are mixed, a weighted average is calculated and recorded. Quarterly balance summaries are reviewed by management and submitted to Preferred by Nature as part of the annual surveillance audit.

4 Specific objective of the audit

The specific objective of this re-assessment evaluation was to confirm that the Organisation's management system is ensuring that all requirements of specified SBP Standards v2, and the RED EU Bridging document, are implemented across the entire scope of certification.

Evaluation of the practical implementation of the requirements of the applicable standards.

- Review of the BP's management procedures;
- Review of Supply base Evaluation
- Review of the production processes;
- Storage sites
- Chain of Custody system control points, analysis of the existing CoC systems;
- Interviews with responsible staff;
- Review of the records, calculations and conversion coefficients;
- GHG data collection analysis and review of the applicable reports;
- Review of the BP's management procedures, including requirements designated in SBP standards SBP Standard #1 V2.0, SBP Standard #2 V2.0, SBP Standard #4 V2.0, SBP Standard #5 V2.0, including Instruction Document 5E and Instruction Document 1A;
- Review and verification of the relevant SBP documents - the Supply Base Report and the SBP Audit Report (SAR) on Energy and Carbon Data for woodchips with mobile chipping;
- Evaluation of mitigation measures implemented for primary and secondary feedstocks;
- Field visits to primary feedstock supplies;
- Interviews with responsible staff;
- Review of the reports and records.

Another specific objective of this re-assessment audit was to evaluate and verify BP's compliance with the Bridging Requirements for Meeting the Renewable Energy Directive (EU/2023/2413) REDIII SBE (Level B risk assessment) for Denmark.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Jacob Lindhardt Palm	4.0
2. On-site (excl. travel time)	Jacob Lindhardt Palm	14.0
3. Report writing	Jacob Lindhardt Palm	7.0
4. Other	N/A	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Jacob Lindhardt Palm	Auditor	Jacob holds a master's degree in forestry from 2006 and has 16 years of experience in the green energy sector, mostly in the procurement of biomass, but also in project and business development. Jacob also has experience as a small forestry business owner in advising and servicing forest owners. He joined Preferred by Nature in March 2023 and is a qualified auditor in the schemes PEFC and FSC (CoC+CW+FM+EUDR), SBP, PBNC, and RBP.

5.3 Description of evaluation activities

The reassessment audit commenced on 16 June 2026 with an opening meeting at the Organisation's head office, where the audit scope, methodology and plan were confirmed. The audit covered SBP Standards v2 (Standards 1, 2, 4 and 5), including feedstock, Chain of Custody, CoC, DTS, GHG and energy data, as well as the EU REDIII compliance requirements, including the applicable bridging document.

A review of the Supply Base Evaluation and associated risk mitigation measures was conducted through interviews with responsible staff and evaluation of procedures and records, with focus on specified risks and implementation of mitigation measures, including screening systems and operational controls.

Field verification was a significant part of the audit. Six project sites were visited on 16 June 2026, including 4 forest sites, and 2 TOF sites. A further eight project sites were visited on 19 June 2026, including seven forest sites and one agricultural project. The Certificate Responsible and the responsible forest manager participated throughout the audit, and local forest managers were present at most field sites.

At all sampled sites, mitigation measures were verified, including documented screening, work instructions and site-specific precautions. Observations confirmed retention of deadwood, exclusion of such material from biomass supply, and effective controls on harvesting practices, including restrictions on clearcutting. Critical control points (CCPs), including sourcing restrictions, feedstock classification and traceability, were assessed.

CoC implementation, including purchasing, logistics, material flows and mass balance, was verified through document review and sampling of deliveries. GHG and energy data systems, including transport distances, were also assessed.

A preliminary closing meeting was held in the field on 19 June 2026. The audit was finalised with a closing meeting per distance on 26 June 2026 following completion of minor outstanding items.

5.4 List of forest management units and feedstock suppliers visited

☐ N/A – No forest sites or suppliers visited during this evaluation

Site name
Skovdyrkerforeningen Midt A.M.B.A.
Site location
Parallelsvej 9a, 8680 Ry, Denmark
Site description
Central office
Rationale and focus of visit
Office audit
Description of audit activity
Interviews and review of documents and procedures, sampling of invoices, DTS etc.

Site name
Project F02244
Site location
56.10235923, 9.72792193
Site description
Private land: forest surrounded by legally protected meadow, stream, lake
Rationale and focus of visit
Verify harvest and compliant risk mitigation for thinning next to protected nature, including transport and harvest techniques
Description of audit activity
Verification that risk mitigation included active protection of soil and protected meadow, marsh, lake, stream. Triangulation.

Site name
Project F02253
Site location
55.984932649826064, 9.411522082816905

Site description
Short Rotation Coppice (Energy only purpose)
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding land use and regrowth on agricultural biomass plantations
Description of audit activity
Verified plantation boundaries, verified that while the feedstock was already harvested, satellite images made it plausible that there was recently short rotation coppice at site.

Site name
Project F02225
Site location
56.08982124, 9.77266899
Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding feedstock origin, legal harvesting and protection of environmental values.
Description of audit activity
Verified site location and forest context. Assessed that the feedstock category was consistent with forest residues generated from forestry operations and that no indications of conversion or unsustainable harvesting practices were observed.

Site name
Project F02187
Site location
56.08380170, 9.79514610
Site description
Urban and landscape wood waste from parks, gardens and infrastructure maintenance activities.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding feedstock classification and non-forest origin.
Description of audit activity
Verified site location and surrounding land use. Assessed that the feedstock category was consistent with wood arising from management of parks, gardens or infrastructure areas and found no indications of biomass originating from restricted sources.

Site name
Project F02227

Site location
56.10656883, 9.72974823
Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding feedstock origin and sustainable forest management.
Description of audit activity
Verified project location and reviewed forest conditions. Confirmed that the biomass category was consistent with forest residues generated through routine forestry activities.

Site name
Project F02226
Site location
56.05995400, 9.73227356
Site description
Urban and landscape wood waste from parks, gardens and infrastructure maintenance activities.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding feedstock origin and correct biomass classification.
Description of audit activity
Verified location using field observation and available mapping resources. Confirmed that the site characteristics were consistent with biomass originating from parks, gardens or infrastructure management activities.

Site name
Project F02102
Site location
56.00203002, 9.45580534
Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria related to legal sourcing and forest management practices.
Description of audit activity
Verified site boundaries and assessed surrounding forest conditions. Confirmed that the observed site characteristics were consistent with the declared forest residue feedstock category.

Site name
Project F01809
Site location

55.99561841, 9.46112710
Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria concerning sustainable sourcing and forest management.
Description of audit activity
Verified site location and assessed the surrounding forest area. Observations supported the classification of the feedstock as forest residues arising from forestry activities.

Site name
Project F02101
Site location
56.040934, 9.665040
Site description
Nature conservation site with forest
Rationale and focus of visit
Verify that harvest was completed, and that regeneration is commenced
Description of audit activity
Verified compliance, classification, and discussed borderlines between nature conservation, TOF, forest, discussed natural regeneration after clearcutting of conifers.

Site name
Project L01286
Site location
55.992769, 9.464339
Site description
Roundwood sourced from forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding feedstock origin, legality and forest management.
Description of audit activity
Verified site location and forest characteristics. Confirmed that the project corresponded to roundwood sourced from managed forest areas and found no indications of non-compliant harvesting.

Site name
Project F01808
Site location
56.01488782, 9.45409342

Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria related to sustainable sourcing and feedstock classification.
Description of audit activity
Visited the site and assessed forest conditions. Verified that the feedstock category was consistent with forest residues and that no concerns regarding land use change were identified.

Site name
Project F02073
Site location
56.01247962, 9.46472888
Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding feedstock origin and sustainable forest management.
Description of audit activity
Verified project location and reviewed site characteristics. Observations were consistent with the declared category of forest residues generated from forestry operations

Site name
Project F01900
Site location
56.01602935, 9.44825082
Site description
Former forest stand (clear-felled area)
Rationale and focus of visit
To verify compliance with SBP sustainability criteria regarding land use status, regeneration and absence of conversion to non-forest land use.
Description of audit activity
Verified site location and assessed current land use conditions. Confirmed that the area remained associated with forest regeneration following harvesting and found no indications of conversion to agricultural or other non-forest land uses.

Site name
Project F02075
Site location
55.99876921, 9.47138152

Site description
Forest residues from conventional forest management operations.
Rationale and focus of visit
To verify compliance with SBP sustainability criteria concerning sustainable harvesting practices and feedstock origin.
Description of audit activity
Verified site location and surrounding forest environment. Assessed that the observed conditions were consistent with the declared feedstock category of forest residues and identified no sustainability concerns.

5.5 Describe audit sampling methodology used

The field verification programme included sites from which SBP-compliant feedstock had been sourced, was currently being sourced, or was planned to be sourced for the production of wood chips sold with an SBP claim. The sample included both active harvesting sites and recently harvested sites where chipping had not yet taken place, allowing verification of standing timber conditions, harvested areas, log piles and feedstock characteristics. Efforts were made to achieve a balanced sample across different operation types, including clear-felling and thinning operations, as well as projects involving whole trees, energy wood, roundwood and forest residues. The project list for the audit period contained 270 harvesting projects. As no relevant major non-conformities had been identified during the current certification cycle, the site sample was established using the risk-based sampling approach of $0.8 \times \sqrt{n}$. Based on 270 projects, this resulted in a minimum required sample size of 14 field sites. In addition to field visits, the audit included review of project records, pre-harvest screening documentation, harvesting permits where applicable, and biomass traceability records. Interviews were conducted with relevant operational personnel to verify implementation of procedures and understanding of SBP requirements. DTS transactions were reviewed and traced back to supporting documentation to verify consistency between claims, feedstock categories and recorded project origins. Risk mitigation measures relied primarily on documented pre-harvest assessments, which were reviewed both during the office audit and in the field. The selected sample was designed to cover the principal feedstock categories and operational risks within the supply base. Most sampled sites represented forest harvesting operations, including both clear-cut and thinning activities subject to forest regeneration requirements. The sample also included TOF feedstock sources, such as urban and landscape management projects, agricultural land feedstock, short rotation coppice and other non-forest biomass sources, providing coverage of the main feedstock streams entering the SBP-certified supply chain. The storage site was almost empty at the time of the audit. The storage site is solely SBP Compliant feedstock. This was verified during a previous surveillance audits and is described in the documented management system. The audit included document-based verification of the processing residue feedstock stream (4A). Processing residues represented approximately 2.2% of the total feedstock volume during the reporting period. Verification focused on supplier records, transaction documentation, DTS records and Production Batch ID SBP-05-24-01-40-05. No supplier site visit was conducted due to the limited volume and the supplier's SBP-certified status.

5.6 CB stakeholder engagement

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

5.8 Main strengths and weaknesses of the management system and operations

All processes have been well documented; project management system provides a strong backbone for material balances and is very functional and ensures that all relevant information can be reported. The BP has a professional staff of foresters with good training and qualification for sourcing feedstock, including determining the need for mitigation measures and implementing these when needed. The BP has long-term relations with most of the forest owners in the cooperative, where the wood chips are produced. They also have a strong engagement and contact with local stakeholders. All interviewed staff had a strong engagement in implementation of SBP system and positive approach.

Weaknesses:

No weaknesses were identified. The scale and decentralised structure of the organisation create a need for effective coordination between departments, foresters, member forest owners and independent contractors. However, the audit found that these risks are well managed through robust procedures, clear communication channels, regular knowledge sharing and experienced staff, resulting in a consistent implementation of SBP requirements throughout the organisation.

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

Skovdyrkerforeningen Midt A.m.b.a. implements a Supply Base Evaluation (SBE) covering primary feedstock sourced within Denmark from both forest and Trees Outside Forest (TOF) sources, including agricultural land, landscape management, infrastructure corridors, urban areas and short rotation coppice. The scope of the SBE was found to be appropriate and proportional to the characteristics of the supply base and the organisation's sourcing activities.

The evaluation included a review of the Supply Base Report, applicable Regional Risk Assessments, documented procedures, risk mitigation measures, project screening procedures, training records, supplier evaluation processes, internal audits, traceability records and management review outputs. The audit further included interviews with relevant personnel responsible for sourcing, risk assessment and operational implementation, as well as verification of the practical application of procedures in the field. The audit programme also included review of DTS transactions, mass balance and traceability systems, energy and carbon data collection procedures, SAR documentation and supporting project records.

Field verification was conducted across a representative sample of harvesting projects selected by the auditor from active, planned and completed operations. The sample included forest feedstock sourced from both thinning and final harvesting operations, roundwood and forest residues, as well as TOF feedstock categories. Site visits were used to verify the effectiveness of risk mitigation measures, consistency between project classifications and field conditions, and compliance with the requirements of the Supply Base Evaluation. The sample size was determined using the applicable risk-based methodology and reflected the size and diversity of the operational supply base.

The organisation has implemented the SBP-approved Regional Risk Assessment for Denmark (Forest) and the SBP Regional Risk Assessment for Denmark – Trees Outside Forest. Risk mitigation measures identified within these assessments have been effectively incorporated into operational procedures and project screening systems. The audit confirmed that identified specified risks are addressed through documented pre-harvest assessments, field verification, staff training, contractor requirements and operational controls.

Skovdyrkerforeningen Midt is part of the wider Skovdyrkerne network of regional forest owner cooperatives. Although the regional organisations cooperate and apply common procedures and management tools, this re-evaluation covered only the activities, implementation and performance of Skovdyrkerforeningen Midt A.m.b.a. The auditor found that the organisation maintained adequate resources, competence and operational controls to

implement the Supply Base Evaluation effectively within its defined scope.

Overall, the auditor considers the Supply Base Evaluation to have been developed and implemented with an appropriate level of rigour. The scope definition adequately reflects the characteristics of the supply base, identified risks are appropriately addressed through risk mitigation measures, and field observations, interviews and document reviews provided confidence that the SBE is effectively implemented in practice. No evidence was identified indicating that the defined scope should be expanded or otherwise modified.

Skovdyrkerforeningen Midt operates as part of the national “Skovdyrkerne” umbrella system, which consists of five regional forest owner cooperatives (MIDT, VEST, SYD, SNØ and ØERNE). These regional organisations share a common management system and operate under a coordinated SBP and REDIII framework, promoting consistent implementation of sustainability requirements, traceability controls, risk assessment methodologies and mitigation measures across the organisation. While this re-evaluation was limited to the activities and implementation within Skovdyrkerforeningen Midt, the auditor noted that the common governance structure, centrally maintained procedures and shared competence development activities contribute positively to the robustness and consistency of the Supply Base Evaluation and its implementation.

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

During the audit period, the Organisation sourced a minor volume of processing residues (4A feedstock). The auditor reviewed supplier records, delivery documentation, DTS transaction records and Production Batch ID SBP-05-24-01-40-05 to verify supplier approval, traceability, feedstock classification and associated SBP claims. The reviewed evidence supported the classification of the material as processing residues. No post-consumer feedstock was sourced during the reporting period.

No supplier site visit was conducted for the sampled processing residue input; verification was based on supplier records, transaction documentation, DTS records and Production Batch ID SBP-05-24-01-40-05.

5.11 Summary of evaluation activities for chain of custody system per Standard 4

The BP has implemented the CoC system per SBP Standard No. 4 and its requirements. The responsible person for the SBP CoC system is the certification manager. The mass balance system is implemented when biomass passes through storage sites. The transfer system is implemented for biomass delivered directly from the forest harvest site to customers. The audit team Lead auditor has reviewed the CoC system, procedures, records, carried out interviews with responsible staff.

5.12 Summary of evaluation activities for collection and communication of data per Standard 5

BP applies the methodology described in SBP Framework Standard 5 and Instruction Document 5E for the collection and communication of energy and GHG data. As described in the documented management system (Exh. 1, section 10), data for SAR reporting are collected through the Nigra logistics system, which is integrated with the organisation's ERP system and DTS reporting processes.

Transport data, including origin and distance, are recorded and verified through Nigra and supporting operational records. Nigra integrates information from haulage companies and receiving heat plants and captures biomass category, transport distance and delivery data for subsequent SAR reporting.

Auditor compared transport distances and feedstock information reported in the SAR with source data in Nigra, DTS records, invoices and transport documentation. The sampled data were found to be consistent with the information reported in the SAR.

5.13 Summary of audit findings for competency of involved personnel

The Organization employs a team of professionally trained forestry staff, all holding relevant degrees in forestry or natural resource management and possessing several years of experience with the SBP certification system and biomass production. The employee responsible for the Supply Base Evaluation (SBE) and overall SBP coordination is the Certifications Manager, who is a forester with a formal forestry degree and primary responsibility for implementing SBP 2.0, REDIII, and EUDR requirements across the organization. The responsible person is supported by trained local foresters and administrative staff in Skovdyrkerforeningen Midt, as well as by the central certification and technical experts within the national umbrella organization Skovdyrkerne. This structure ensures harmonized interpretation and implementation of SBP and REDIII requirements across all regional units (MIDT, VEST, SYD, SNØ, and ØERNE).

All involved personnel demonstrated sufficient knowledge and competence in SBP-relevant subjects, including:

- project planning and risk screening,
- recognition of high conservation value (HCV) areas,
- assessment of legal compliance under EUDR,
- and implementation of risk mitigation measures according to the Revised SBP Regional Risk Assessments for Denmark (Forest and TOF).

These competencies were verified through interviews, document review, and field observations. The Organization maintains an education and training log, which documents participation in mandatory courses and refresher training conducted in 2025 as part of the REDIII and SBP 2.0 rollout.

Formal qualification requirements for each role within the SBP management system—including SBE responsibilities—are documented and reviewed annually. Based on interviews, qualification records, and the updated management system procedures, auditors assessed the competence of the key responsible personnel as sufficient and compliant with the requirements of SBP 2.0 and REDIII.

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☐ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

Denmark

The BP conducts its risk assessment based on the Revised SBP Regional Risk Assessment for Denmark (Forest) and the SBP Regional Risk Assessment for Denmark – Trees Outside Forest (TOF), both published in 2024 and adopted by the national Skovdyrkerne organization. These risk assessments replace the earlier 2017 version and fully align with the sustainability requirements of SBP 2.0, the REDIII Directive, and the EU Deforestation Regulation (EUDR).

As for the audit date there is no Level A risk assessment for Denmark endorsed by SBP, covering sustainable harvesting criteria, Article 29(6).

The RRAs provide a nationally agreed risk framework developed in broad stakeholder consultation. They cover forest and non-forest biomass sources and identify specified risks related to biodiversity conservation, the cascade principle, carbon stock protection, and no-go zones. By applying these RRAs, the BP ensures that the precautionary principle is consistently embedded in its risk management system.

Implementation of mitigation measures

Mitigation measures to address the specified risks in the RRAs are fully integrated into the BP's management system and operational procedures. The approach is described below and is applied to all projects—both within forests and on open land.

1. Competence and training

- All harvesting operations are planned, instructed, and supervised by qualified forestry professionals (B.Sc. or M.Sc. in Forestry).
- All staff and contractors receive training in risk screening, recognition of high conservation value (HCV) areas, and interpretation of relevant REDIII and legal criteria.
- Continuous training sessions are conducted and documented in the Education and Training Log.

2. Planning and risk assessment

- Each harvesting project is registered in the 'Pinus' order management system, which includes a GIS-based map showing clear boundaries of ownership, harvesting areas, and any identified HCV or restricted zones.
- The system assigns a biomass category and initial risk level ("Green", "Orange", or "Red") based on source type, legality, and environmental considerations.
- Feedstock from thinning operations, storm damage, or legal clearings in established forests is generally considered low risk ("Green light") once legality is confirmed.

- Projects with “Orange” or “Red light” status trigger additional verification or mitigation before operations may proceed.

3. Work instructions and field verification

- Work instructions are generated from the Pinus system and sent to subcontractors. These describe the project, associated risks, required mitigation actions, and maps of the operational area.
- Contractors must acknowledge and follow the instructions. In cases of “Orange” or “Red” screening, the forester ensures that all mitigation measures are implemented and documented.
- The responsible forester performs field follow-ups to confirm compliance and to verify that biodiversity and legal protection requirements are met.

4. Internal audits and monitoring

- The Certification Manager and internal auditor conduct quarterly audits of projects registered in Pinus and the logistics system Nigra.
- A minimum of 5–10% of all projects are subject to desktop audits, and at least 20% of these are verified in the field.
- Findings are documented and used to adjust training, improve procedures, and ensure continuous compliance with REDIII and SBP 2.0 standards.

5. Harvesting and contractor management

- All harvesting, chipping, and transport operations are performed by long-term, trained subcontractors who operate under Skovdyrkerforeningen Midt’s Standard Operating Procedures (SOPs).
- Contractors are trained to recognize and protect key biotopes and biodiversity structures such as large deadwood, veteran trees, nesting trees, and microhabitats.
- When biologically valuable deadwood or rare species are encountered, it is retained in the stand. Contractors are instructed to contact the responsible forester in case of uncertainty.
- The forester records any such findings and integrates them into future project risk planning.

Through this systematic approach — combining qualified personnel, digital traceability (Pinus and Nigra), and field-based risk mitigation — Skovdyrkerforeningen Midt ensures that all biomass production complies with the sustainability and the legality requirements of SBP 2.0, the REDIII Directive in Denmark.

Sweden, Estonia, Latvia, Lithuania:

Only SBP-compliant biomass is sourced from these four countries, meaning no specified risks require active mitigation by the Organisation. However, the same risk framework and sub-scope structure used for Denmark applies.

The Organisation recognises four biomass sub-scopes:

- 1A – Forest feedstock (roundwood, logging residues)
- 2A/3A – Trees Outside Forest (TOF) (hedgerows, landscape trees – rarely sourced)
- 4A – Processing residues (sawmill chips, bark, sawdust)
- 5A – Post-consumer feedstock (minor volumes, if any)

For all imports, only forest feedstock and processing residues are used, and these originate from suppliers holding valid SBP, FSC, or PEFC certification, ensuring that legality, biodiversity, regeneration, and soil/water protection are already verified through third-party audits.

If material were not SBP-compliant, the potential inherent risks would mirror those identified in national RRAs: legality of harvesting (1.1.1), HCV identification and protection (2.1.1/2.1.3), ecosystem and soil protection (2.2.2/2.2.5), and regeneration obligations (2.2.10). These risks are controlled within each supplier's forest management system.

Mitigation is therefore embedded within certification schemes, not applied separately by the Organisation. Chain-of-Custody controls ensure that only certified or controlled material enters the supply chain, and all transactions are verified through supplier certificates and SBP claim documentation.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Denmark
Area/Sub-Scope
All kinds of forests and TOF
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Specified risk description
The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 2.1.1 for all forest types and Trees Outside Forests (TOF) due to inconsistent identification of biodiversity values at the operational level. While national environmental protection systems (e.g., the Nature Protection Act and Natura 2000 designations) provide a legal basis for safeguarding known protected sites, many small woodlands, hedgerows, and shelterbelts are not formally registered or mapped, yet still host important key species, habitats, and micro-ecosystems. The risk is that such HCVs may not be recognised or recorded before harvesting, leading to unintended disturbance or habitat degradation.
Detailed description of a mitigation measure
The Organisation mitigates this risk through a comprehensive biodiversity and HCV identification system applied to all sourcing areas. • Each harvesting site is entered into the Pinus GIS-based database, where it is

screened against multiple national datasets including Miljøportalen, Kortforsyningen, §3-protected nature, Natura 2000, key biotope maps, and ancient forest layers.

- The responsible forester conducts a field verification to confirm the presence of any HCV elements not captured in the national maps—such as old or hollow trees, nesting sites, deadwood concentrations, or protected flora.
- Identified HCVs are recorded in Pinus with precise GPS coordinates, photos, and field notes, and are categorised by type (species, habitat, ecosystem, or landscape feature).
- Based on these findings, site-specific conservation or exclusion zones are created, and relevant protection measures are incorporated into contractor work instructions.
- The Organisation provides regular staff training on HCV recognition and biodiversity mapping and carries out quarterly internal audits to ensure that all projects include proper identification and documentation of HCVs.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) reviewed the Organisation's HCV identification procedures, GIS screening outputs, and field records from both forest and TOF projects. Sample sites were visited to verify implementation, including areas with identified §3-protected nature, wetlands, and known species habitats.

A triangulation including reviews of pre-harvest screenings and work instructions, interviews and field-visits indicate compliance. No unidentified or unprotected HCV features were found in the sample. Risk mitigation is found effective, and the residual risk is low.

Country

Denmark

Area/Sub-Scope

All kinds of forests and TOF

Indicator

2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.

Specified risk description

The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 2.1.2 for all forest types and Trees Outside Forests (TOF), because although biodiversity protection is well regulated under the Danish Nature Protection Act, the practical identification and evaluation of threats to HCVs at the operational level is not consistently implemented. Smaller unregistered forests and TOF areas are particularly vulnerable, as they may host important habitats or red-listed species without being mapped or recognized. The main risks include habitat loss, disturbance of breeding sites, and degradation of ecosystem structure or function due to harvesting operations, machinery use, or residue removal without proper biodiversity assessment.

Detailed description of a mitigation measure

The Organisation mitigates this risk through a two-tiered HCV risk evaluation system integrated into its management process.

- All sourcing projects are first screened in the Pinus GIS system against national environmental databases (e.g., Miljøportalen, Kortforsyningen, §3-protected nature, Natura 2000, key biotope maps).
- The responsible forester performs a field-level biodiversity risk assessment to identify potential threats to HCVs and key species, recording observations and photos directly in Pinus.
- Identified risks—such as sensitive breeding sites, wetlands, old-growth trees, or rare species habitats—are categorized by severity (high, moderate, or low) and corresponding mitigation actions are prescribed. These may include:
 - Exclusion of the affected area from harvesting;
 - Establishment of protective buffer zones;
 - Restriction of harvest timing to avoid breeding or nesting periods;
 - Retention of habitat trees and deadwood.
- Contractors receive written work instructions detailing site-specific restrictions and risk mitigation measures.
- The Organisation performs quarterly internal audits and field verification to evaluate whether identified threats are effectively mitigated and to update its biodiversity risk database accordingly.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) evaluated the Organisation's HCV risk assessment process, reviewed documentation in Pinus, and verified several harvest sites with previously identified biodiversity risks. The CB confirmed that HCV screening and threat evaluations were consistently conducted prior to harvesting, with clear documentation of risk level, mitigation measures, and follow-up notes.

During field visits, auditors observed that protective buffers, habitat tree retention, and restricted operations were correctly implemented in accordance with risk assessments. Interviews with foresters and contractors demonstrated good understanding of biodiversity threats and mitigation requirements.

The CB concluded that the Organisation's procedures for identifying and evaluating threats to HCVs are systematic, field-verified, and effectively implemented, ensuring that biodiversity impacts are minimized across the Supply Base.

Residual risk: Low.

Country

Denmark

Area/Sub-Scope

All kinds of forests and TOF

Indicator

2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.

Specified risk description

The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 2.1.3 for all forest types and Trees Outside Forests (TOF) due to the possibility that harvesting could negatively affect protected habitats, red-listed species, and other biodiversity values. Although Denmark has strong environmental legislation (e.g., the Nature Protection Act, Habitat Directive), not all ecologically valuable areas—especially small woodlots, hedgerows, and unregistered forests—are mapped or legally protected. Therefore, there is a risk that operations could occur in or near §3-protected biotopes, Natura 2000 sites, or key habitats supporting sensitive flora and fauna without sufficient awareness or mitigation.

Detailed description of a mitigation measure

The Organisation has implemented a comprehensive HCV identification and protection system covering all sourcing areas, including TOF and non-Forest Act forests.

- All harvesting projects are registered in the Pinus GIS system and screened against national environmental databases, including Miljøportalen, Kortforsyningen, §3-protected nature, Natura 2000, and key biotope maps.
- The responsible forester conducts a field assessment prior to harvesting to confirm the presence of HCV features such as rare habitats, red-listed species, large decaying trees, and breeding or nesting sites.
- When HCVs are identified:
 - o The area is excluded from harvesting or surrounded by protective buffer zones.
 - o Retention measures are applied—such as leaving habitat trees, deadwood, and microhabitats untouched.
 - o Contractors receive site-specific work instructions outlining these protection measures.
- All actions are recorded in Pinus with corresponding maps, photos, and follow-up notes.

The Organisation conducts quarterly internal audits, including both desk and field checks, to verify compliance and evaluate the effectiveness of HCV protection measures.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) reviewed GIS screening outputs, HCV field records, and environmental protection procedures. During the audit, several harvest sites were visited where HCV assessments had been conducted. Auditors verified that HCV elements (e.g., §3-protected wetlands, nesting trees, and species habitats) were correctly identified and excluded from harvest operations.

Foresters and contractors showed good knowledge of biodiversity protection measures, and internal records confirmed systematic application of the procedures. No evidence of HCV disturbance or non-conformance was found.

The CB concluded that the Organisation's HCV identification and protection system is comprehensive, effectively implemented, and sufficient to maintain or enhance key biodiversity values across all sourcing areas.

Residual risk: Low.

Country
Denmark
Area/Sub-Scope
Forests outside the Danish Forest Act and TOF
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 2.2.2 for both forests not covered by the Danish Forest Act and Trees Outside Forests (TOF) due to the absence of legally binding forest management or environmental protection requirements for these land types. Such areas—typically shelterbelts, woodlots, hedgerows, and tree stands on agricultural or urban land—are often small, fragmented, and managed with short-term or commercial objectives. The risk is that harvesting could negatively affect ecosystem health and functions, including biodiversity, nutrient cycling, soil stability, and water regulation, through overharvesting, poor timing, or removal of key habitat features.
Detailed description of a mitigation measure
The Organisation mitigates this risk through a comprehensive site assessment and operational control framework integrated into the Pinus project management system. · Before harvest, each site undergoes a GIS-based screening that identifies environmental sensitivities, including §3-protected nature types, wetlands, and known biodiversity features. · The responsible forester performs a field inspection to assess ecosystem conditions—soil type, stand vitality, presence of key habitats, and potential environmental risks. · Specific measures are implemented to maintain ecosystem health: - o Retention of deadwood and habitat trees in all harvesting sites. - o No harvesting in §3-protected areas or along watercourses. - o Buffer zones maintained around wetlands, ditches, and steep slopes. - o Machinery restrictions to avoid soil compaction or erosion on sensitive soils. - o Seasonal timing of operations to minimize disturbance to wildlife. · All operational requirements are documented in work instructions issued to contractors, who must acknowledge compliance before operations begin. Internal audits verify that mitigation actions are applied and that site records include environmental checks and photographs before and after harvest.
Detailed description of CB evaluation of mitigation measure and its conclusions
The Certification Body (CB) reviewed GIS screening results, environmental field checklists, and work instructions from multiple TOF and non-Forest Act harvest projects. The CB observed that the Organisation consistently identified and protected sensitive habitats, left habitat trees standing, and retained coarse woody debris in harvested areas. Field inspections confirmed that ecosystem functions such as soil protection, habitat retention, and water buffering were being maintained. Contractors and foresters demonstrated strong awareness of environmental requirements, and records in Pinus provided verifiable evidence of implementation.

The CB concluded that the Organisation's ecosystem protection measures are robust, consistently implemented, and effective in maintaining and enhancing ecological functions in both TOF and non-Forest Act forests.
Residual risk: Low.

Country
Denmark
Area/Sub-Scope
Forests not covered by the Forest Act
Indicator
2.2.9 Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Specified risk description
The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 2.2.9 for forests not covered by the Danish Forest Act, due to the lack of legal requirements for maintaining sustainable harvesting levels or conducting forest inventories. In these small and privately owned woodlands, harvesting decisions are often based on economic or practical considerations rather than growth data or management plans. This creates a risk that harvesting volumes may exceed natural growth or regeneration capacity, potentially leading to long-term depletion of standing volume and loss of forest productivity within parts of the Supply Base.
Detailed description of a mitigation measure
The Organisation mitigates this risk through a harvest planning and growth control procedure that ensures sustainable yield principles are applied even in unregulated forests. • Prior to harvest approval, the responsible forester assesses standing volume and expected yield using forest inventory data from the Pinus system, which includes species composition, stand age, site index, and regional growth factors from the National Forest Inventory (NFI). • Harvest volumes are calculated to ensure that annual removals remain below or equal to the average net annual increment (NAI) for the region, as published by the Danish Centre for Environment and Energy (DCE) and the NFI. • For smaller unregistered forest areas where precise data are unavailable, regional growth models and comparable stand references are applied to estimate sustainable harvesting levels. • Each project record in Pinus documents the growth reference used, estimated standing volume, and calculated harvest intensity. • Field staff verify that operations follow the approved plan, and internal audits review a sample of completed harvests annually to confirm adherence to sustainable yield calculations.
Detailed description of CB evaluation of mitigation measure and its conclusions
The Certification Body (CB) reviewed documentation of harvest planning procedures and verified the use of regional growth and yield data within the Pinus system. Sample

projects from non-Forest Act areas showed that foresters had calculated expected harvest volumes using NFI regional data and that actual removals were within the range of sustainable increment levels.

Interviews with foresters demonstrated a clear understanding of sustainable yield concepts and application of growth references in planning. Field audits confirmed that no overharvesting occurred and that retained stands were consistent with inventory expectations.

The CB concluded that the Organisation's growth-based harvest planning system effectively ensures that harvesting levels remain sustainable, even in forests not covered by the Danish Forest Act.

Residual risk: Low.

Country
Denmark
Area/Sub-Scope
Forests not covered by the Forest Act and TOF
Indicator
2.2.10 Harvested areas shall be regenerated
Specified risk description
The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 2.2.10 for Trees Outside Forests (TOF) and forests not covered by the Danish Forest Act, due to the lack of legal obligations requiring regeneration after harvesting. In these areas—such as small woodlots, shelterbelts, and tree rows on agricultural land—there is a risk that harvested areas are not replanted or allowed to naturally regenerate, leading to the permanent loss of tree cover and associated ecosystem services. In the absence of mandatory reforestation requirements, some landowners may choose to convert harvested areas back to agricultural use or other land types, thereby reducing long-term forest carbon stocks and biodiversity values.
Detailed description of a mitigation measure
The Organisation mitigates this risk through a documented regeneration policy applied to all sourcing areas outside the Forest Act. · Prior to harvesting, the responsible forester conducts a land-use assessment in Pinus to determine whether the area will be maintained as forest cover, allowed to naturally regenerate, or replanted. · The Organisation requires each landowner or supplier to sign a Regeneration Commitment Declaration, confirming that the harvested area will either: - o Be replanted with tree species suited to site conditions within five years, or - o Be allowed to naturally regenerate, ensuring continued tree and habitat cover. · For all TOF areas, the forester provides guidance on suitable species and planting techniques, and verifies that the regeneration plan complies with environmental restrictions (e.g., §3-protected biotopes). · The Organisation monitors regeneration through post-harvest follow-ups recorded in Pinus and through annual internal audits reviewing compliance with signed declarations. If regeneration fails or the land is converted to non-forest use, the supplier is removed

from the approved vendor list and the biomass excluded from SBP-compliant product groups.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) reviewed the Organisation's regeneration procedures, supplier declarations, and selected project files from both TOF and non-Forest Act areas. Field inspections confirmed that harvested areas were either replanted or left to regenerate naturally, with sufficient tree regrowth visible on all sampled sites. Interviews with landowners and foresters demonstrated clear understanding of regeneration obligations and adherence to the Organisation's five-year replanting rule. Documentation in Pinus included regeneration status and photographic evidence of follow-up inspections.

The CB concluded that the Organisation's mitigation measures are appropriate, well-documented, and effectively implemented, ensuring harvested areas in TOF and non-Forest Act forests are consistently regenerated in line with SBP requirements.

Residual risk: Low.

Country

Denmark

Area/Sub-Scope

Forests not covered by Danish Forest Act.

Indicator

1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.

Specified risk description

For forests and wooded areas not regulated by the Danish Forest Act, the SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk that harvesting operations and feedstock sourcing may not fully comply with relevant legal requirements. Such areas — often small privately owned woodlots, hedgerows, or tree groups on agricultural or unregistered land — are exempt from the Forest Act's provisions for felling, regeneration, and environmental protection. Because these areas fall outside the standard forest administration system, there is a risk that harvests could occur without proper ownership verification, felling notification, or assessment of environmental restrictions under the Nature Protection Act (§3), EUTR, or local municipal rules.

Detailed description of a mitigation measure

To mitigate this risk, the Organisation has implemented a robust legality verification and due diligence system integrated into its Pinus management platform. Each project—regardless of size or forest status—is registered and screened using GIS mapping and cadastral data to confirm property boundaries, land use, and potential environmental restrictions. The system cross-references official data sources such as Kortforsyningen, Danmarks Miljøportal, and §3 protection maps to ensure no protected areas are affected.

Before any harvesting begins, the responsible forester verifies ownership documentation, landowner consent, and, where relevant, municipal notifications or

permits. All suppliers delivering material from non-Forest Act areas must sign a Legality and Ownership Declaration, confirming that harvesting is compliant with all applicable laws and that they have full legal rights to the material. These records are stored in Pinus and linked to each batch of feedstock entering the SBP mass balance system.

Field checks are conducted to verify that harvesting boundaries and ownership correspond with project documentation. Any irregularities result in suspension of the operation until corrective action is completed.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) reviewed the Organisation's documented procedures, legality declarations, and GIS-based screening system. During the audit, sample projects from non-Forest Act areas were examined, and field visits confirmed that ownership, land boundaries, and felling permissions were properly verified prior to harvesting. Staff interviews demonstrated a clear understanding of legal compliance requirements and systematic use of Pinus for due diligence.

All reviewed projects showed consistent evidence of compliance, including valid landowner declarations and cross-checked environmental restrictions. No non-conformities or missing permits were identified. The CB therefore concluded that the Organisation's legality verification system is effective and consistently applied, adequately mitigating the specified risk of non-compliance with legal requirements for forests not covered by the Danish Forest Act.

Residual risk: Low.

Country

Denmark

Area/Sub-Scope

Trees Outside Forest (TOF)

Indicator

2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.

Specified risk description

The SBP Regional Risk Assessment (RRA) for Denmark – Trees Outside Forests (TOF) identifies a specified risk under Indicator 2.2.4 due to the potential ecological impact of residue and stump removal in areas not covered by the Danish Forest Act. These areas—such as hedgerows, shelterbelts, landscape elements, and small tree stands on agricultural or urban land—are not managed under formal forest management rules and often lack site-specific guidelines for residue retention or soil protection. The risk arises when intensive removal of residues or stumps leads to loss of soil fertility, erosion, or destruction of microhabitats important for biodiversity and ecosystem functions. Since TOF areas are smaller, fragmented, and often located on more nutrient-poor or exposed soils, even limited disturbance may result in irreversible damage to local ecosystems.

Detailed description of a mitigation measure

The Organisation mitigates this risk through a mandatory pre-harvest environmental screening and operational control system applied to all TOF projects.

- Each site is registered and mapped in the Pinus GIS system, which identifies soil type, slope, proximity to watercourses, and §3-protected biotopes.
 - The responsible forester conducts an on-site inspection to determine whether stump or residue removal is environmentally acceptable.
- o Stump removal is prohibited in TOF areas and on all organic, wet, or erosion-prone soils.
 - o A minimum of 20% of coarse woody debris and fine residues must be left on site to support nutrient cycling and biodiversity.
 - o Buffer zones are established along watercourses, wetlands, and nature-protected elements where no extraction occurs.
- Contractors receive written work instructions detailing specific protection measures, such as no-entry areas, residue retention thresholds, and limits on machine use during wet conditions.
 - Compliance is verified through forester field follow-ups and quarterly internal audits, which include at least 5% of TOF projects and field inspections of 20% of those audited.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) reviewed the Organisation's SOPs, field guidelines, and examples of completed TOF projects. GIS screening records, photos, and inspection reports confirmed that sensitive areas were identified and protected, and that residue retention and soil protection measures were applied.

Field audits verified that no stump extraction occurred and that residue retention was visible and consistent with work instructions. Interviews with contractors and foresters demonstrated good awareness of the ecological importance of leaving coarse woody material and avoiding disturbance in §3-protected or erosion-sensitive areas.

The CB concluded that the Organisation's mitigation system is comprehensive, consistently implemented, and effective in preventing irreversible negative impacts from residue and stump removal in Trees Outside Forests.

Residual risk: Low.

Country
Denmark
Area/Sub-Scope
Trees Outside Forest (TOF)
Indicator
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description

The SBP Regional Risk Assessment (RRA) for Denmark – Trees Outside Forests (TOF) identifies a specified risk under Indicator 2.2.5 related to potential negative impacts on water quality and hydrological functions arising from harvesting operations in non-forest areas. Because TOF areas—such as hedgerows, shelterbelts, riparian strips, and tree stands on agricultural land—are not regulated by the Danish Forest Act, there is a risk that harvesting may occur too close to streams, lakes, wetlands, or §3-protected areas, leading to erosion, sediment runoff, or nutrient leaching. Additionally, inappropriate use of machinery, timing of harvest, or removal of vegetation buffers can disturb local drainage patterns and reduce water infiltration, thereby affecting both water quality and quantity downstream.

Detailed description of a mitigation measure

The Organisation mitigates this risk through pre-harvest water protection screening and field-based operational controls, applicable to all TOF sourcing areas.

- Each site is mapped in Pinus, where GIS layers identify watercourses, lakes, wetlands, and §3-protected biotopes within or adjacent to the harvesting area.
- The responsible forester conducts a site inspection to confirm water boundaries, soil moisture, and potential runoff risk.
- Mandatory buffer zones (minimum 5–10 metres, depending on terrain and soil) are established along all surface water features, where no harvesting, chipping, or driving is permitted.
- Operations on wet, organic, or flooded soils are postponed until dry or frozen conditions to prevent rutting and sediment flow.
- Residue and stump extraction is prohibited within buffer zones, and any slash or chips accidentally entering ditches or streams must be removed immediately.
- Contractors are informed through written work instructions specifying protective measures for each site.

Compliance is monitored through field follow-ups by foresters, and internal audits are conducted quarterly to review implementation and documentation.

Detailed description of CB evaluation of mitigation measure and its conclusions

The Certification Body (CB) reviewed the Organisation's documented water protection procedures, GIS screening records, and examples of TOF project files. During field audits, the CB observed that buffer zones were consistently maintained, and harvesting operations avoided direct disturbance near watercourses and wetlands. Soil compaction and erosion risks were properly managed through timing and machinery selection.

Staff and contractor interviews confirmed strong awareness of water protection measures and proper use of the Pinus GIS system for pre-harvest mapping and risk assessment. No incidents of water pollution or buffer zone breaches were recorded during the audit period.

The CB concluded that the Organisation's mitigation system effectively safeguards water quality and hydrological integrity in Trees Outside Forests and that procedures are consistently applied in practice.

Residual risk: Low.

Country

Denmark
Area/Sub-Scope
Trees Outside Forest (TOF)
Indicator
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Specified risk description
The SBP Regional Risk Assessment for Denmark – Trees Outside Forests (TOF) identifies a specified risk under Indicator 2.2.7 due to the potential for inappropriate or unregulated pesticide use in non-forest environments such as hedgerows, shelterbelts, landscape trees, parks, and Christmas tree plantations. These areas are not governed by the Danish Forest Act and therefore lack the formal pesticide-use controls and monitoring mechanisms that apply to managed forests. The main risks include use of banned or unapproved substances, application outside approved IPM principles, and excessive chemical use that could negatively affect surrounding habitats, soil organisms, and water quality. The risk is heightened in small private holdings or agricultural settings where forestry contractors may not be familiar with IPM or environmental compliance requirements.
Detailed description of a mitigation measure
Interviews with responsible personnel confirmed that the Organisation does not itself apply pesticides and advises forest owners and suppliers to use only legally approved pesticides and only when considered necessary. Based on the reviewed procedures and interviews, the CB concluded that the Organisation has established controls intended to address the identified risk. Residual risk: Low.
Detailed description of CB evaluation of mitigation measure and its conclusions
The SBP Regional Risk Assessment for Denmark identifies a specified risk for Indicator 2.2.7 in relation to forests and wooded areas not covered by the Danish Forest Act, particularly Christmas tree plantations, shelterbelts, and woodlots on agricultural land. These areas are outside the formal regulatory framework of forest management, meaning pesticide use is not monitored under forestry-specific rules. In such cases, there is a risk that pesticides may be used without adherence to Integrated Pest Management (IPM) principles, or that banned or unapproved substances may be applied in conflict with the Danish Environmental Protection Act and pesticide regulations. Improper use can lead to negative environmental impacts on soil, water, and biodiversity, especially near protected habitats. The CB reviewed the Organisation's documented procedures relating to pesticide use and feedstock acceptance criteria for Christmas tree plantations and orchards. Interviews with responsible personnel confirmed that the Organisation does not itself apply pesticides and advises forest owners and suppliers to use only legally approved pesticides and only when considered necessary. No Christmas tree plantation or orchard projects were included in the audit sample. Based on the reviewed procedures and interviews, the CB concluded that the Organisation has established controls intended to address the identified risk. Residual risk: Low.

Country
Denmark
Area/Sub-Scope
Forest
Indicator
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Specified risk description
The SBP Regional Risk Assessment (RRA) for Denmark identifies a specified risk under Indicator 3.2.3 for forest areas within the Danish Supply Base that may have combined attributes of high carbon stocks and high conservation value (HCV). Although Denmark's Forest Act provides strong legal protection for registered forests, certain older, undisturbed, or semi-natural forest types—such as ancient broadleaf forests, peat-rich lowland forests, or long-rotation stands—may possess both high carbon storage and significant biodiversity values. The risk arises when such areas are not fully mapped or recognised under existing legal frameworks or when forest operations (e.g., clear-felling or residue extraction) could inadvertently degrade their ecological or carbon stock functions.
Detailed description of a mitigation measure
The Organisation applies a comprehensive pre-harvest risk screening process for all forest feedstock sourcing to prevent the inclusion of any forest areas combining high carbon and HCV attributes. Each harvest project is registered in the Pinus GIS-based management system, where it is automatically screened against national environmental datasets, including: • Natura 2000 and Habitat Directive sites • §3-protected nature areas • Old-growth and ancient forest layers • Peatland and carbon-rich soil maps If a project overlaps with or is adjacent to such areas, the responsible forester conducts a field verification before any operations commence. In cases where the area shows signs of high carbon storage (e.g., peat soils, old-growth stands, or long-rotation broadleaf forests), harvesting is prohibited or restricted to selective thinning with full retention of high-value features. All results of screenings and field assessments are documented in Pinus and reflected in work instructions to contractors, specifying exclusion zones, protection buffers, or modified harvesting methods. Staff and contractors are trained annually on identifying high carbon and HCV indicators. Internal audits ensure that any such exclusions are respected in practice.
Detailed description of CB evaluation of mitigation measure and its conclusions
The Certification Body (CB) reviewed the Organisation's documented risk screening

procedures, GIS datasets, and field assessment protocols. Several forest projects were sampled during the audit, including areas near §3-protected wetlands and older broadleaf stands. The CB confirmed that GIS screening had correctly identified potential high carbon and HCV areas and that appropriate exclusion measures were applied.

Field verification demonstrated that no harvesting occurred in high carbon stock or HCV forest stands, and protective buffers were clearly marked in contractor work instructions. Staff interviews confirmed strong knowledge of carbon- and biodiversity-sensitive areas and adherence to the mitigation procedures.

The CB concluded that the Organisation's system for identifying and excluding high carbon and HCV forests is effective, consistently implemented, and aligned with SBP requirements, ensuring that no such feedstock enters the supply chain.

Residual risk: Low.