Compliance with the SBP Framework: Public Summary Report

DNV Business Assurance Finland Oy Ab Evaluation of Dalgas GmbH

Main (Initial) Audit

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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1 Overview

Certification Body (CB) Name:	DNV Business Assurance Finland Oy Ab
Primary CB contact for SBP:	Karina Seeberg Kitnaes
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Audit team leader:	Anja Skriver Brogaard
Audit team members:	Anja Skriver Brogaard
Name of the Company:	Dalgas GmbH
Company legal address:	Technologiepark 24, DE-22946 Trittau, Germany
Company contact for SBP:	Simon Thorfinn
Company contact email:	sith@dalgas.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-05-35
Date of certificate issue:	21 Oct 2026
Date of certificate expiry:	20 Oct 2031
Audit closing meeting date:	18 Sep 2026
Audit cycle:	Main (Initial) Audit

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):	Kimmo Haarala
Date of decision:	16 Oct 2026
Other comments:	Exact date to be added after Peer Review

2.2 Open non-conformities and observations

NC number 9864	NC Grading: Observation
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	1.3.1 Legal Owners shall make all data available using the DTS and using the templates specified in 1.2.1. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP should remember to create all transactions for SBP biomass in DTS.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9865	NC Grading: Observation
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.1 The Organisation shall include the sourcing areas for all feedstock (including geographical boundaries) that are currently used and intended to be used in the production of SBP-certified biomass. N/A N/A

	N/A
Description of Non-conformance and Related Evidence:	
The BP record sourcing area for each individuel project at the on-site screening the project area. However, during field audit a few projects were identified where the project areas had been slightly changed, but final maps had not been updated. The material had not been sold as SBP compliant.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9866	**NC Grading: Observation**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.2 The Organisation shall include which feedstock category is being sourced. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP categorize forest or TOF feedstock types for each individuel project at the on-site screening the project area. However, during field audit it was observed one project, where feedstock category was categorized as TOF, but should have been categorized as forest feedstock. The material had not been sold as SBP compliant (project AO 1039554, Haarholm)	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9867	**NC Grading: Observation**
Standard:	SBP Standard 4: Chain of Custody v2.0

Requirement:	1.9 Records of training participants and content shall be maintained. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Training provided and simple records of training prepared however, the training records are not sufficiently detailed.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9868	**NC Grading: Observation**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.22 The claim 'SBP-compliant' may be used on sales transactions related to biomass, only where it refers to products which are included in the Organisation's certificate scope and that meet the eligibility requirements for SBP-complaint claims. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP should be aware that from first sale of SBP claimed biomass, the sales invoices shall include same information on claim as in the DTS: "SBP-compliant, SBP EU RED-compliant". No SBP sales or transactions yet. Note: In DTS, always double claim, to be used also on invoices: - SBP-compliant, SBP EU RED-compliant Clarification from SBP Standards Committee, EU RED compliance has been made mandatory when making SBP-compliant or SBP-controlled claims under SBP Standards v2.0. Thus, SBP-compliant or SBP-controlled claims shall always be accompanied by an SBP RED-compliant claim. EU RED requirements are provided in a separate normative document 'Instruction Document RED: Bridging Requirements for Meeting RED' (or the RED Bridging Instruction Document).	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A

Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

The BP has made a few updates in SBR and documented procedures before final report, in order to comply with all SBP requirements.

2.4 Notes for the next Audit

N/A

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 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 4.1 Roundwood
Feedstock origin (countries):	Germany
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	Yes
Changes in the scope	No changes - This is main-assessment

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.

Dalgas GmbH is a full owned subsidiary of Dalgas A/S. Dalgas GmbH has activities in forest management and timber harvesting, transport and trading in Germany. Dalgas is CoC certified according to both FSC and PEFC.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Dalgas GmbH	Technologiepark 24, DE-22946 Trittau, Germany	No activities, Formal company adress only	☐
Dalgas GmbH	Klostermarken 12, 8800 Kolding, Denmark	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.

All feedstock sourced is covered by Dalgas GmbH's wood traceability system, where each harvest operation, each truck load or ship load and each work order and sale are recorded. The scope is physical separation of of roundwood or wood chips, chipping in forest and transport and sales of wood chips. Based on the supplier invoices, claims are entered into the system and transferred correctly to sales documents and DTS for each transaction. For the physical separation, the BP maintains volume summaries. The physical separation is applied for purchase of wood chips from Germany, when the wood chips are transported directly from the harvesting site/temporary storage at roadside to the end-points. The only processes are transport, storage, chipping. The BP uses the correct SBP claims and batch specific coding system, which is used on the sales invoices and in the DTS for each transaction.

4 Specific objective of the audit

The specific objective of this main-evaluation was to confirm that the Biomass Producer's management system adequately implemented and in compliance with SBP all relevant SBP requirements, and that the BP is eligible for SBP certification.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Anja S. Brogaard	3.0
2. On-site (excl. travel time)	Anja S. Brogaard	14.0
3. Report writing	Anja S. Brogaard	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Anja S. Brogaard	SBP Lead Auditor	M.Sc. Forest Economics from Norwegian University of Life Sciences (NMBU). More than 15 years of professional experience as technical expert, evaluator and advisor in forestry and the wood industry with focus on legality and EUTR, EC, SBP, FSC/PEFC FM and COC certification.
Karina Seeberg Kitnaes	Technical reviewer	Biologist, M.Sc., approved SBP lead auditor since 2016, FSC and PEFC FM/COC/CW auditor since 2001, 30 years of professional international experience with forest biodiversity, forestry, forest industry, certification, Natura 2000 implementation, key biotope mapping from working as expert on targeted projects in Northern, North-eastern and Eastern Europe and many other countries.

5.3 Description of evaluation activities

The audit method included:
a) records verification, document and report review and interviews of staff regarding the management system descriptions, calculations and invoicing arrangements at the office,
b) site visit at the forest and TOF of origin, mobile chipping.
The MA Included:
- Review of all relevant data and records related to SBP Std. 1 on feedstock compliance, including SBE, CRA and implemented risk mitigation measures bringing risk to low risk for all indicators for each supply base with SBE: Germany (forest, processing residues and ToF).
- Review of correct SBP CRA for Germany, plus BP' RMPs with RMMs and monitoring systems.
- Review of correct use of EU RED risk assessments with Level A and Level B, plus corresponding RMMs tosecure low risk for level B indicators.
- Review of all relevant data and records related to SBP Std. 2 on verification of feedstock, including calculation verifications, control of data on origin crosschecked with supply base and review of the supply base report in the digital SBP Audit Portal.

- Review of all relevant data and records related to SBP Std. 4 on Chain of Custody, including volume calculation verification, classification and crosscheck with DTS database records
- Review of all relevant data and records related to SBP Std. 5 on collection and communication of GHG data and review and verification of data recorded and reported in the SAR for wood chips with mobile chipping including transport from forests to end-points.
- Review of all relevant data and records related to SBP EU RED on sustainability criteria including level A/B and physical separation requirements
-Site inspection of harvesting sites/mobile chipping sites in Germany, forests of origin, TOF of origin and tracking of timber batches and measurement and classification of feedstock.

Critical control points included verification of forest of origin, implementation of risk mitigation measuresin accordance with the BP's own CRA for Germany, Maintenance of the company RA with 3 specified risks indicators for Germany; feedstock classification and categories within the defined supply base with sub-scopes and checking the chain-of-custody volume accounting and supplier documentation thoroughly against DTS recordings, as well as the data and records available as specified in SBP std. 5 and the Instruction note 5E on collection and communication of data and the resulting SAR report for mobile chipping in correct format.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
3 forest sites
Site location
Germany
Site description
Forest site operations performed with classification of feedstock
Rationale and focus of visit
Correct feedstock classifications, origins, correct and sufficient implementation of RRMs.
Description of audit activity
Inspection of sites, check of feedstock classification, check of level B indicators met, check of specified risk indicators brought to low risk.

Site name
2 TOF sites
Site location
Germany
Site description
Urban and landscape sites performed with classification of feedstock.
Rationale and focus of visit

Correct feedstock classifications, origins, correct and sufficient implementation of RRMs.
Description of audit activity
Inspection of sites, check of feedstock classification, check of level B indicators met, check of specified risk indicators brought to low risk.

5.5 Describe audit sampling methodology used

Sampling methodology based on the following complexity factors: - Number of Supply Bases: 1, Germany with SBE/CRA. - Number of suppliers: multiple forest owners by own or external contractors. - Types of risk identified: Specified risk indicators in CRA for Germany. - Number of risk mitigation measures: 3: screening, field verification and monitoring of contractors/suppliers and control of meeting RMMs. -Number of forest and TOF operations sampled: square root of number of operations x 0,8 per supply base (Germany). -No transactions in DTS sampled yet, since this is main assessment. - SAR report and all data and records related to the reported data - SBR report and all data and records related to the reported data. - Interview of all staff members - Review of origin, use of CRA and EU RED RAs and the RMPs with RMMs, including review of projects documents: Total of 5 Germany sampled sites.

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.

On the date 17th August 2026, stakeholder consultation was performed by e-mail, sent to listed stakeholders encouraging them to submit comments and to share any observations made related to the BP's biomass sourcing and trading within the Supply Base of the BP by 16th september 2026.

5.7 Stakeholder feedback and response

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

No comments recieved from any stakeholders.

5.8 Main strengths and weaknesses of the management system and operations

There is proven competency and long experience of COC and FM management in the management team of the BP. The same team also manage the Dalgas A/S SBP certificate. The main strengths of the BP is furthermore proven long-term experience of trading as a wood procurement organisation and of forest planning, forest management and forest evaluation as a large forest management organisation with roots back to 1866 and with operations in Germany for many years.

The BP has a well-developed and well-implemented system and adequate risk mitigation measures.
The auditors did not identify other significant weaknesses.

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

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

The BP is a professional forest management company and the same team has managed the danish SBP certificate for a long time. The BP has built RMPs with RMMs and monitoring plans into its procedures and feedstock sourcing programmes and has sufficient knowledge and procedures in place to demonstrate low risk in practice for all specified risk indicators for the supply base Germany.
CRA for Germany is applied for forests and for TOFs.

The BP has developed the CRA for Germany based on a risk assessment by other BP and which is previously approved by SBP. The Annex 1 Company' RA has been approved. For the indicators with specified risk, the BP has developed clear risk mitigation measures and procedures, apps, documents and records and control mechanisms for suppliers and own staff performing forest operations. The evaluation found that the mitigation measures are sufficient to bring the risk down to low for the specified risk indicators.
In addition, the SBP EU RED RAs for Germany are applied by the BP with RMMs for all level Bs.

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

The BP receives wood chips from sawmills as Processing Residues, where they only source SBP-compliant biomass.
The BP has procedures and performs verification of SBP claim on purchase documents and visual control for each truck purchased.

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

The BP has implemented a strong CoC system, where material can be traced from forest or landscape site to customer. Input volumes are recorded in mass balance per project and output are deducted the mass balance monthly per customer. Transaction are recorded in DTS.
Checked:
Project samples with produced volumes;
Physical separation for all direct transported biomass and for all imports.
Transport documents and volume records,
Weight-bills with project ref. and volumes.
DTS transactions (no transactions so far, since this is main-assessment)
Interview with involved employees and sub-contractors

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

For Germany: The BP is only trading the wood chips and reound wood and are only responsible for the transport by truck to the end-points, which are either the facilities of the customers or to the harbour where the customer takes over the ownership (sea transport is not the responsibility of the BP but of the customers), again the GHG profiling data can be obtained through a quite simple routine and by use of reference values (BioGrace). The baseline and general procedures are in line with the Document 5E requirements and procedures.
The BP has maintained data for the SBP Audit Report (SAR) for Energy and Carbon data for woodchips with mobile chipping. The SAR report covering the latest reporting period and was reviewed and approved at this MA.

5.13 Summary of audit findings for competency of involved personnel

The knowledge and experience of the responsible personnel relating to GHG data profiling procedures is also found to be on a relatively high level. The BP as a trader has long-term trading experience and expertise with suppliers from the supply base countries.

All involved personal has provided good knowledge in relevant fields, including project management classification to correct sub-scope, and implementation of relevant mitigating measures during the site visits. The BP has documented qualification requirements for personnel involved in the different aspects of the SBP system, including the qualifications needed for SBE.
According to interviews, review for formal qualifications and the set of procedures and documents that were composed for the SBP system, auditors evaluated the competency of main responsible staff to be sufficient.

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

The company has supply base Germany.

The company' risk assessment for Germany: The BP has used another SBP approved company risk assessment as its starting point and the recognised Level A RA: SURE/ Bundesverband Bioenergie (BBE), the Federal Bioenergy Association for EU RED: Level A for all risk indicators (marked as orange beneath).
The BP has used and completed the SBP Annex 1 with the risk assessment. The evaluation included review of every SBP Standard 1 indicator and the BPs rationale under findings, the listed means of verification and the listed evidence reviewed, as well as the consequent conclusion of low risk. The risk conclusion for each indicator was assessed by crosschecking all used references and means of verification as well as crosscheck of the risk assessment prepared by another BP, already approved in 2025 by another CB. The assessment included checking the traceability for all wood chips originating and sourced from German forests by the BP.
The auditor comes the same conclusion as the BP with only three specified risk indicators in the risk assessment for Germany: 2.1.3, 2.2.2 and 3.2.3.
The risk mitigation measures include:
Dalgas foresters and closely connected external suppliers are trained forest professionals and are aware of the relevant SBP rules. They will follow the Dalgas work procedures for wood chip production in Germany.
In connection with planning a harvesting operation the harvesting area will be mapped.
During the mapping process the forester will check for areas of high conservation value and/or nature protection areas. This is done through the interactive map provided by Bundesamt für Naturschutz.
If there are any protections covering the working area then the Dalgas forester will implement the relevant mitigation measures before work is carried out.

Any project that cannot comply with the SBP requirements will be excluded from the sourcing.
For all projects: Heathlands: no material is sourced from these areas.
The audit included desk review and fiels sampling with checking feedstock classification, interviewing the suppliers, checking trainings implemented and checking the recorded information and examples of maps with known HCVs and nature protection areas, project work instructions, project id documentation and BPs evaluation.
The conclusion is that by implementing the risk mitigation measures, the specified risk indicators arrive at low risk.
The BP has demonstrated implementation of all mitigation measures including examples of performed monitoring of implemented measures and available records.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Germany
Area/Sub-Scope
Private Forest
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
There may be concerns regarding the enhancement or maintenance of conservation values, habitats, and species in the absence of formal certification systems within private forests. While national forestry laws and biodiversity regulations apply, enforcement may be inconsistent, and gaps in management practices could threaten key species such as European Beech (Fagus sylvatica) and Scots Pine (Pinus sylvestris). Therefore, the risk is designated as "Low Risk" for state forests, as well as for TOFs and “Specified Risk” for private forests.
Detailed description of a mitigation measure
Trained forest professionals are aware of the relevant SBP rules and follow the Dalgas' work procedures for wood chip production in Germany. In connection with planning a harvesting operation the harvesting area will be mapped. During the mapping process the forester will check for areas of high conservation value and/or nature protection areas. This is done through the interactive map provided by Bundesamt für Naturschutz. If there are any protections covering the working area then the Dalgas forester will implement the relevant mitigation measures before work is carried out. Any project that cannot comply with the SBP requirements will be excluded from the sourcing. For all projects Heathlands and other no-go areas: No material is sourced from these areas.
Detailed description of CB evaluation of mitigation measure and its conclusions
Evaluation of the BP' own risk assessment, checking other BPs approved RA for correspondence. Evaluation of RMP with RMMs checking BPs procedures, manuals, work instructions, screenings, maps, conducted trainings and evaluations and evaluations. Conclusion: Low risk achieved for implemented RMMs.

Country
Germany
Area/Sub-Scope
Private forest
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
Due to the lack of good health in further prospects of some habitat types (https://natureart17.eionet.europa.eu/article17/habitat/report/?period=5&group=Forests&country=DE®ion=) this indicator needs to be classified as "Specified Risk" for private forests, but can be classified as "Low Risk" for state forests and TOFs.
Detailed description of a mitigation measure
Trained forest professionals are aware of the relevant SBP rules and follow the Dalgas'

work procedures for wood chip production in Germany.
In connection with planning a harvesting operation the harvesting area will be mapped. During the mapping process the forester will check for areas of high conservation value and/or nature protection areas. This is done through the interactive map provided by Bundesamt für Naturschutz.
If there are any protections covering the working area then the Dalgas forester will implement the relevant mitigation measures before work is carried out.
Any project that cannot comply with the SBP requirements will be excluded from the sourcing.
For all projects Heathlands and other no-go areas: no material is sourced from these areas.

Detailed description of CB evaluation of mitigation measure and its conclusions

Evaluation of the BP' own risk assessment, checking other BPs approved RA for correspondence.
Evaluation of RMP with RMMs checking BPs procedures, manuals, work instructions, screenings, maps, conducted trainings and evaluations and evaluations.
Conclusion: Low risk achieved for implemented RMMs.

Country

Germany

Area/Sub-Scope

All 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

Forest owners may receive subsidies or financial support under programs that reward conservation-oriented management, reinforcing the economic viability of leaving high-carbon-stock forests undisturbed (e.g. see indicator 2.1.1). While Germany has made significant strides in protecting high carbon stock and HCV areas, challenges remain, such as balancing economic interests with conservation goals and managing the impacts of climate change on forest ecosystems. Therefore, it's necessary to classify the forest area under assessment as "Specified Risk". Specifically, the above identified risk into two sub elements for forest in Germany. 1) Identifying protected nature areas. 2) Identifying areas of high carbon stocks. There is only a specified risk under this indicator where those two elements are present in the same area.

Detailed description of a mitigation measure

1) Identifying protected nature areas. For private forest then the processes as described under indicator 2.1.3 for Germany/Private Forest are followed. If no protected nature areas are identified then this indicator is considered to be low and no futher action is taken.
For state forest a seperate control regime will apply as per Dalgas' work procedure for woodchip production in Germany.

2) If protected nature areas are identified in the work area then the sub element of high carbon stock will be considered. This assessment is done using a combination of age and standing volume.
This table shows a combination of a maximum volume/hectare that can be achieved in a stand of the different species. It also shows an age which can be considered to be beyond the normal maturity for a stand meant for timber harvesting. This is defined as the midpoint between the normal age of harvest and the shortest natural lifespan of a tree. The multi-layered approach facilitates the identification of areas with high conservation value and substantial carbon stock.
If the harvesting site includes a protected nature area then the site will also be screened for "no go" areas: Wetlands, grassland, heathlands, peatlands, old growth and primary forests. No sourcing allowed from these areas.

Detailed description of CB evaluation of mitigation measure and its conclusions

Evaluation of the BP' own risk assessment, checking other BPs approved RA for correspondence.
Evaluation of RMP with RMMs checking BPs procedures, manuals, work instructions, screenings, maps, conducted trainings and evaluations and evaluations.
Conclusion: Low risk achieved for implemented RMMs.