Compliance with the SBP Framework: Public Summary Report

DNV Business Assurance Finland Oy Ab
Evaluation of
Dansk Flis Handel ApS

NCR-verification audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the CB Public Summary Report Template Version 2.0

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
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Audit team leader:	Karina Seeberg Kitnaes
Audit team members:	Karina Seeberg Kitnæs
Name of the Company:	Dansk Flis Handel ApS
Company legal address:	Merkurvej 2, 4200 Slagelse, Denmark
Company contact for SBP:	Mathias Toftegaard Nielsen
Company contact email:	mtn@skovsoehusnatur.dk
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-05-32
Date of certificate issue:	13 Mar 2023
Date of certificate expiry:	12 Mar 2028
Audit closing meeting date:	10 Nov 2026
Audit cycle:	NCR-verification 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):	Anja S. Brogaard
Date of decision:	11 Nov 2026
Other comments:	Certification maintained

2.2 Open non-conformities and observations

NC number 10020	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.8 The records of feedstock inputs shall include identification of volumes of Primary feedstock, Processing residues and post-consumer feedstock used, and a description of the inputs, including species for the primary feedstock and, if known, for processing residues feedstock. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Records of feedstock inputs clear from excel sheet and from the BPs screening document for each project. In SBR, the tree species are listed and also the proportion of coniferous and broadleaved species are included. How this proportional share is calculated is not clear since the species are not consequently recorded on the screening document. Mostly the records just indicate mixed conifers/broadleaved.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Screening and field inspection records
Findings for Evaluation of Evidence:	The BP has added a field to their screening and field check document on species, but has been used to just indicate conifers, broadleaved or a mix. The observation is raised to a MINOR
NC Status:	Open

NC number 10022	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.5 RMMs shall be justified and documented, with records of implementation maintained. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP uses a system with a screening document, which refers to annexed checklists and records. During the audit, the following issues with the related documentation to the screenings: - For TOFs: records of actually conducting the Nature Value Assessment were not clear. For TOFs, where statements from suppliers on regeneration were specifying 10 years for both forests and TOFs, while the Danish Agency for Energy requires 3 years. - For Forests: records of checking sites for stumps, roots, dead wood, vulnerable soil, biodiversity were not clear.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 10023	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.7 The Organisation shall monitor the effectiveness of its RMMs at least every 12 months but in any case, prior to its annual audit. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP performs internal audit and has written internal audit report. However, the internal audit report is not clearly showing monitoring of the RMMs and there is not clear link to the applied RRAs: hhv. - RRA for forest indicators with specified risks - RRA for TOF indicators with specified risks - EU RED level B indicators for forests. In addition, in the SBR, the BP is required to include a section on the outcomes of the monitoring performed for each specified risk indicator. At the time of the audit, these sections were only providing generic information on how the monitoring is done.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 10024	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 correctly includes the claim "SBP-compliant" to sales invoices. The SBP-compliant claim is also always added to the DTS transation, while the SBP EU RED compliant claim is now automatically added to all DTS transactions. But for sales invoices, the double claim had not been shown as: - SBP compliant, SBP EU RED 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

NC number 10025	NC Grading: Observation
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	1.2 Sustainability criteria for forest biomass N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit, it was identified that the BP had conducted correct RMMs to secure low risk on level B. While checking the BPs documentation, it was observedthat the BP does not clearly record having checked all aspected during the field inspections. This observation is raised to remind the BP to always secure documenting that feedstock received has been checked for: - maintained soil quality - no damage to biodiversity - no harvest of stumps and roots - no degradation of old gorwth forests - avoidance of large clear cuts - retention of deadwood extraction.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.3 Closed non-conformities

NC number 10021	NC Grading: Major
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification. N/A N/A
Description of Non-conformance and Related Evidence:	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	SEP
Findings for Evaluation of Evidence:	The BP has prepared a BP SEP, which was evaluated to meeting the requirements.
NC Status:	Closed

2.4 Actions taken by Organisation Prior to Report Finalisation

Preparation and submission of SEP.

2.5 Notes for the next Audit

N/A

3 Specific objective of the audit

The specific objective of this evaluation was to NCR verify submitted evidence to close out MAJOR NCR.

4 Evaluation process

4.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
3. Report writing	Karina Seeberg Kitnæs	1.0
4. Other	Karina Seeberg Kitnæs	1.0

4.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Karina Seeberg Kitnaes	SBP Lead Auditor	Auditor and business manager at WSP Danmark. M.Sc. biologist from Aarhus University. More than 25 years of professional experience as expert on forest ecology and Natura 2000 implementation in Eastern and Northern Europe and with EUTR, SBP, FSC/PEFC FM and COC certification. Since 2001, she has performed countless biomass verifications and evaluations of forest managements, chain-of-custodies against applicable and qualifying standards in Denmark, Belarus, England, Estonia, Finland, Latvia, Lithuania, Malaysia, Norway, Poland, Scotland, Russia (Siberia), Slovakia and Sweden.

4.3 Description of evaluation activities

The audit method included: a) review and verification of submitted evidence to close out MAJOR, b) this NCR report writing.