



Compliance with the SBP Framework: Public Summary Report

DNV Business Assurance Finland Oy
Ab
Evaluation of
MRtræ65 A/S

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

Version 2.0	Published 10 August 2023
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1 Overview

Certification Body (CB) Name:	DNV Business Assurance Finland Oy Ab
Primary CB contact for SBP:	Karina Seeberg Kitnaes
Primary CB contact email:	Karina.Seeberg.Kitnaes@dnv.com
Audit team leader:	Anja Skriver Brogaard
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	MRtræ65 A/S
Company legal address:	Vilstrup Næsvej 71, DK-6100 Haderslev, Denmark
Company contact for SBP:	Martin Riggelsen
Company contact email:	martin@mrskovservice.dk
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-05-27
Date of certificate issue:	20 Aug 2024
Date of certificate expiry:	19 Aug 2029
Audit closing meeting date:	13 Aug 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):	Karina Kithnæs
Date of decision:	19 Aug 2026
Other comments:	Major NCR closed and certification maintained

2.2 Open non-conformities and observations

NC number 9481 copied from 9241 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.15 The Organisation shall implement a documented complaint procedure, which is available upon request and part of its SEP. The procedure shall clarify that the complaints must be applicable to the scope of the Organisation's certificate, and include at least the following: – the person(s) or position(s) responsible for managing complaints; – a timeline for confirming receipt, not to exceed 10 calendar days; – provision for reviewing the complaint, determining the appropriate actions and responding to the complainant; and – provision for monitoring the effectiveness of actions taken. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During audit one project, that resulted in customer complaint and corrective actions, were discussed and visited in the field. This particular case (Avlscenter Trekanten, 31563) had not been recorded and managed in the complaint register.	
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 9482 copied from 9242 NC Grading: Observation	
Standard:	SBP Standard 4: Chain of Custody v2.0

Requirement:	1.19 The Organisation shall have documented procedures for identifying and ensuring that non-conforming products and/or associated claims are identified and controlled, and shall implement them as necessary. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During audit, it was observed, that the BP had sold volumes of woodchips with SBP complaint claim, even though the feedstock had not been managed through supply base evaluation system and concluded as as eligible input for SBP claimed products (See Major CAR 2026-01). In this case the product might be identified as non-conforming (after investigation), and the BP should in that case be aware to follow the "non-conforming product procedure".	
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 9483 copied from 9243		NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	4.10 For Organisations opting to use a mass balance system for material accounting, the Organisation shall set up and maintain a mass balance account to which additions and deductions of eligible input for a single physical site shall be recorded. Note 1: A mass balance system allows consignments of feedstock or biomass with differing sustainability and greenhouse gas emissions savings characteristics to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or site. Note 2: Site is a single functional unit of an Organisation situated at one physical location, which is geographically distinct from other units of the same Organisation. An Organisation's units with distinct physical locations may, however, be regarded as part of a site if they are an extension of it with no purchasing, processing, or sales functions of their own (e.g., a remote stockholding). A site can never include more than one legal entity. Subcontractors that are used within the terms of outsourcing agreements (e.g., outsourced warehouse) are not considered sites. Typical examples for sites are processing or trading facilities such as manufacturing sites, sales offices, or company-owned warehouse. N/A N/A N/A	
Description of Non-conformance and Related Evidence:		
At one storage (MR Depot), the BP keep a separate stack with wood residues from small garden and infrastructure projects. The stacked wood residues is now and then chipped and added to the main wood chip pile. However, these volumes added to the wood chip pile was not reflected in the mass balance for that storage site.		
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 9484 copied from 9244 NC Grading: Minor	
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 has not yet included SBP EU RED-compliant claim on sales invoices. Clarification: In line with the decision by the SBP Standards Committee, EU RED compliance has been made mandatory when making SBP-compliant under SBP Standards v2.0. Thus, SBP-compliant 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:	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 9486 copied from 9246 NC Grading: Observation	
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Requirement:	1.2 Sustainability criteria for forest biomass N/A N/A N/A
Description of Non-conformance and Related Evidence:	
a) During the audit, it was identified that the BP had conducted correct RMMs to secure low risk on level B for relevant RED requirements. But BP does not document meeting all elements during the field verifications performed. 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 growth forests - avoidance of large clear cuts - retention of deadwood extraction. b) Interviews with the BP's project manager and a machine operator during the audit demonstrated that they are aware that dead and dying wood must not be	

used as input for SBP EU RED-claimed biomass. However, during the field audit of biomass projects, one case (32314) was observed where deadwood had been placed in a stack of tree tops intended for chipping into SBP EU RED-compliant biomass. An observation has been raised rather than a non-conformity, as the deadwood can still be removed from the stack before chipping.	
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 9487 copied from 9247 NC Grading: Observation	
Standard:	SBP Standard 1: Feedstock Compliance v2.0
Requirement:	N/A N/A 2 Feedstock sourcing does not harm the environment 22 Ecosystem productivity, functions, and services are maintained or enhanced. 2210 Harvested areas shall be regenerated
Description of Non-conformance and Related Evidence:	
During field inspection of one biomass project (32256) it was observed, that appr 40 meters of a shelterbelt had been removed and there was no re-planting agreement in place. BP told, that the small part of the shelterbelt had not been removed by the BP, since they had only thinned and coppiced as allowed and according to the agreement with the landowner. The landowner had most likely removed the shelterbelt, but the BP could not provide evidence of this, or evidence of the landowner being informed about the re-planting obligation for SBP EU biomass.	
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 9485 copied from 9245		NC Grading: Major	
Standard:	SBP Standard 2: Feedstock Verification v2.0		
Requirement:	3.3 Depending on the source of feedstock, the Organisation shall develop and implement: all, parts or none, of the elements of an SBE in accordance with the following: a. Supply Base Verifiers (SBVs) (see section 5 below) and/or b. Risk Assessment and Risk Ratings (see section 6 below) and/or c. Risk Management Plan (RMP) containing Risk Management Measures (RMM) (see section 7 below). 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:	Evidence provided by BP: Updated SBP manual (13.08.2026); Supplier audit report; List of supplies; Field audit checklists for feedstock; Picktures from field audit. The BP identified all feedstock on truckload level, that had been delivered with RBP claim only from the relevant supplier. 117 truckloads had been delivered from 32 different projects. The BP recieved the suppliers screening documents and maps for all 32 projects and all projects was re-screened under the BP's own approved SBP and RED system, which included both desk screening and field screening. The BP has prepared a supplier audit report with results from the screening and field checks. The BP conclude that all feedstock, that they recieved with RBP claim only and afterwards re-screened under BP's own SBP system, is eligible as SBP feedstock. For the future, the BP will not accept RBP claimed feedstock as eligible input, unless it has been evaluated aand accepted through the SBP's own SBP RED system.		
Findings for Evaluation of Evidence:	During the NCR follow up audit, the BP presented how the NCR had been corrected. The BP presented documentation of delivered material in total, screening of each individual project, evaluation of the effectiveness of implemented corrective measures and actionplan to avoid same mistake for the future. All explanations were supported by the sufficient and relevant documented evidence. Auditor conclude, that the BP has implemented appropriate corrective actions and has implemented measures to avoid re-occurrence. Major NCR is hereby closed.		
NC Status:	Closed		

2.4 Actions taken by Organisation Prior to Report Finalisation

N/A

2.5 Notes for the next Audit

N/A

3 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Producer's had implemented sufficient corrective actions to close major NCR and to confirm that the BP had improved their SBP system in order to avoid NCR re-occurrence.

4 Evaluation process

4.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Anja S. Brogaard	1.0
2. On-site (excl. travel time)	Anja S. Brogaard	1.0
3. Report writing	Anja S. Brogaard	1.0
4. Other	Karina Seeberg Kitnaes	1.0

4.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Anja S. Brogaard	SBP Lead Auditor, TL	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. Since 2011, Anja has conducted multiple evaluations of forest managements and chain of custodies against applicable and qualifying standards in Denmark, Norway, Chile, USA and Russia.
Karina Seeberg Kitnaes	Technical reviewer	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 NCR audit included interview with responsible employer and document review.

During interview the BP explained how corrective actions and improvement measures had been implemented:

The BP identified all feedstock on truckload level, that had been delivered with RBP claim only from the relevant supplier. 117 truckloads had been delivered from 32 different projects. The BP received the suppliers screening documents and maps for all 32 projects and all projects was re-screened under the BP's own approved SBP and

RED system, which included both desk screening and field screening. The BP has prepared a supplier audit report with results from the screening and field checks. The BP conclude that all feedstock, that they recieved with RBP claim only and afterwards re-screened under BP's own SBP system, is eligible as SBP feedstock. For the future, the BP will not accept RBP claimed feedstock as eligible input, unless it has been evaluated aand accepted through the SBP's own SBP RED system.

During the NCR follow up audit, the BP presented how the NCR had been corrected. The BP presented documentation of delivered material in total, screening of each individual project, evaluation of the effectiveness of implemented corrective measures and actionplan to avoid same mistake for the future. All explanations were supported by the sufficient and relevant documented evidence. Auditor conclude, that the BP has implemented appropriate corrective actions and has implemented measures to avoid re-occurrence.