



Compliance with the SBP Framework: Public Summary Report

DNV Business Assurance Finland Oy Ab
Evaluation of The Danish Nature Agency
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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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:	Anja Brogaard
Name of the Company:	The Danish Nature Agency
Company legal address:	Førstballevej 2, DK-7183 Randbøl, Denmark
Company contact for SBP:	Jan Teinborg
Company contact email:	jatei@nst.dk
Company website:	www.naturstyrelsen.dk
Date of installation:	25 Jul 2021
SBP Certificate Code:	SBP-05-06
Date of certificate issue:	25 Jul 2026
Date of certificate expiry:	24 Jul 2031
Audit closing meeting date:	13 Mar 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):	Kimmo Haarala
Date of decision:	20 May 2026
Other comments:	Re-certification approved

2.2 Open non-conformities and observations

2.2 Closed non-conformities

NC number 8457 copied from 5857 NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.1 The Organisation shall develop a Risk Management Plan (RMP) which includes Risk Management Measures (RMMs) for each Indicator rated as specified risk within its SBE per the Organisation's Risk Assessment or an SBP-endorsed RRA with the objective to mitigate the risk and reduce the risk rating to low risk. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has in the SBR and the RMP under each of the four indicators with specified risk included the wording of the indicators instead of a correct description of the specified risk as per the RRA and the descriptions of the RMMs are written in a generic manner.	
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:	Procedures manual and SBR
Findings for Evaluation of Evidence:	A summary of RMMs is added to the SBR. Review of documentation and Site visits confirm compliance and implementation of RMMs. The risk mitigation measures have now been described in the BPs updated procedures handbook and SBR.
NC Status:	Closed

NC number 8458 copied from 5858 NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.4 The Organisation shall ensure that the RMP identifies: a. to whom in the Supply Base the RMMs applies, to address all specified risks; b. the timeframe by when the RMMs shall be implemented; and c. the Means of Verification of the effectiveness of the RMMs to reduce the risk rating to low risk. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has defined RMMs for each indicator in the SBP RRA for forests covered by the Danish Forest Act for Denmark, including that all feedstock is from own forests and that the RMMs apply for every project. The RMMs are assessed to be correctly implemented and resulting in reducing the risk rating to low risk. However, the BP has not specified the exact Means of Verification of the effectiveness of the RMMs for each indicator with specified risk for forests covered by the Danish Forest Act.	
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:	SBR and procedures manual.
Findings for Evaluation of Evidence:	Since the last audit, the BP has specified the exact Means of Verification of the effectiveness of the RMMs and included these in the SBR.
NC Status:	Closed

NC number 8459 copied from 5859 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
Description of Non-conformance and Related Evidence:	
The BP is aware and has expressed that they will perform internal audit with sampling of the projects. Internal audit report for the Danish Nature Agency in general performed. However at the time of the audit, no internal audit related to the defined SBP RMMs had been performed.	
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:	Internal audit report with results of monitoring effectiveness of RMMs.
Findings for Evaluation of Evidence:	Internal audit report prepared with sampling of projects and internal report signed with review of own effectiveness of the RMMs
NC Status:	Closed

NC number 8460 copied from 5860 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.1 There shall be demonstrated and documented commitment from senior management for maintaining certification and meeting all applicable requirements. The commitment of the Organisation shall be made available to its personnel, suppliers and customers, and to other stakeholders upon request. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP is committed and is aware. However at the time of the audit, the commitment was not documented as specified in the requirement.	
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:	Written commitment

Findings for Evaluation of Evidence:	The BP has formulated the commitment as part of the procedures manual, which is available to all staff on intranet and to all on request.
NC Status:	Closed

NC number 8461 copied from 5861	NC Grading: Minor
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:	
The BP has continuous stakeholder engagement with all types of Danish stakeholders. The BP has user councils for each FMU, which meet regularly and which are engaged in all types of activities. The BP is a state organisation with full transparency. All maps, plans and data are available on the webpage. The BP offers shelters and free walking, tracking, horse riding, biking etc. in all forests. For each FMU, the BP has a user council, with regular meetings and full engagement. However, at the time of the audit, the BP had not as such prepared a SEP as specified in this requirement.	
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:	Procedures manual with SEP
Findings for Evaluation of Evidence:	The BP has defined list of stakeholder and prepared a SEP, which now forms part of the SBP procedures manual.
NC Status:	Closed

NC number 8462 copied from 5862	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
At the time of the audit, the BP did not have an up-to-date self assessment covering requirement 1.21, 1.22, 1.23.	
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:	Internal audit report with evaluation

Findings for Evaluation of Evidence:	The BP has incorporated an up-to-date self assessment covering requirement 1.21, 1.22, 1.23 in the internal audit report.
NC Status:	Closed

NC number 8463 copied from 5863 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.31 The agreement shall include at minimum: – Name, business identity, and contact details of the subcontractor, outsourced activities; – Confirmation of the subcontractor that the subcontractor shall: – comply with the relevant requirements of the SBP Standards within the scope of the certificate; – not make unauthorised claims and use of SBP trademarks; – not further outsource the activities; – allow the CB to audit the subcontractor; and – allow access of the CB to the subcontractor's operations, systems, documents and records as deemed necessary by CB. N/A N/A
Description of Non-conformance and Related Evidence:	
Written outsourcing agreements exist with each contracted party. However, the outsourcing agreement does not include all requirements mentioned.	
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:	Updated annex to contract for outsourcing
Findings for Evaluation of Evidence:	Since the last audit, the outsourcing agreements have been updated with an annex including all requirements mentioned. At the time of the audit, the agreements had not been provided in updated version to all outsourcing contractors. This was done immediately after the audit and evidence submitted to the auditor.
NC Status:	Closed

NC number 8464 copied from 5864 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.8 Organisations not using a mass balance system shall keep feedstock and/or biomass with different material statuses physically separate and identifiable at all stages of the production and trading process. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP is using physical separation for all feedstock and transports directly from forest/origin to customers. However, there is no description of the process and handling of physical segregation in the BPs procedures manual.	

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:	Annexed procedure on physical separation to procedures manual.
Findings for Evaluation of Evidence:	The process and handling of physical separation is now clear in the BPs procedures manual, as a separate annexed procedure.
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

The BP revised the SBR and sent to to review after the audit.

The BP submitted evidence of outsourcing contracts in place after the audit.

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	
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 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
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
Feedstock origin (countries):	Denmark
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRR-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	Yes
Changes in the scope	None

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.

The Danish Nature Agency (Naturstyrelsen) is a wood chips producer chipping primary feedstock originating from the forests in Denmark managed by the Danish Nature Agency itself. The head office in Randbøl with the sales and operational office for all wood chips produced. The Danish Nature Agency is a state organization under the Ministry of Environment and Food Resources managing forests under the ownership of the Danish state. The forest management consists of planning, regeneration, managing, harvesting and monitoring. Once the primary feedstock is harvested in the state forests, it is owned by the Danish Nature Agency, chipped and sold. The supply base is the Danish state owned forests managed by the Danish Nature Agency. The Danish Nature Agency manages state owned Danish forest and nature areas and only supply wood chips from these areas. The Danish Nature Agency manages the areas for nature and recreational purposes but also harvest forest products, including biomass, from the forest areas. The Danish Nature Agency manages the forests according to the principles of close to nature forestry. Clear felling is in general not used being phased out and natural regeneration is the preferred regeneration method. The forest management implemented by the Danish Nature Agency is based on Danish legislation and a clear set of centralised policies, strategies, guidelines and instructions, which feed into the GIS based management planning and reporting system. The harvest and chipping operations are planned by the forest managers of the Danish Nature Agency and performed either by own forest workers or by contractors under the supervision of the forest managers. The forest management is FSC and PEFC certified. The total FSC certified area is 203725,4 ha, while the PEFC certified and thus SBP-compliant area is 204898,7 ha. The feedstock is supplied as either Roundwood or Wood chips produced in the forest of origin. The harvest and chipping operations are performed mainly by contractors under the monitoring of The Danish Nature Agency. The English version of the Public SBR has been updated by the BP to be uploaded on the webpage of SBP. Small areas are kept outside the FSC certified area consisting of agricultural fields, camping sites, golf courses, nursery and greeneries on agricultural fields: 4339,8+1165,5 ha. The area kept outside the PEFC certified area consists of agricultural fields, camping sites, golf courses and nursery: 4339,8 ha.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Naturstyrelsen	Førstballevej, Randbøl, Denmark	Main office	☒
Multiple forest operations producing wood chips	Own managed forests all over Denmark	Wood chip production	☒
NST Storage Jagtvej	Jagtvej, Torp Plantage, Aabenraa, Denmark	Forest Storage	☒
NST Storage Vadehavet	Hønning stævneplads, Rømøvej, Tønder, Denmark	Forest Storage	☒
NST Storage Oksbøl	Artillerivej, Ål Plantage, Denmark	Forest Storage	☐
NST Storage Frederikshåb	Nyvej, Frederikshåb, Denmark	Forest Storage	☐
NST Storage Klosterheden	Betonbbanerne, Klosterheden,	Forest Storage	☐

	Denmark		
NST Storage Kompedalen	Mosedalvej, Kompedalen, Denmark	Forest Storage	☐
NST Storage Roldskov	Roldskov, Denmark	Forest Storage	☐
NST Storage Nystrup	Gl. Vangsåvej, Nystrup, Denmark	Forest storage	☐
NST Storage Lidl	Lidl, Denmark	Forest storage	☒
NST Storage Tranum	Rødhusvej, Tranum, Denmark	Forest storage	☐
NST Storage Uggerby	Uggerby, Denmark	Forest storage	☐
NST Storage Gantekrogsvej	Gantekrogsvej, Grip Skog, Denmark	Forest Storage	☒
NST Storage Store Dyrehaven	Københavnsvej, Store Dyrehaven, Denmark	Forest Storage	☐
NST Storage Kongemindevejen	Kongemindevejen, Almindingen, Denmark	Forest Storage	☐

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 the Danish Nature Agency's own wood traceability system, which is also third party certified according to FSC and PEFC. The BP has valid FSC FM/COC certificate: SA-FM/COC-005712. The SBP segregation system for wood chips is applied. The only processes are chipping, transport, storage and sales of wood chips. All feedstock sold as SBP-compliant biomass originates from own managed forests covered by the Danish Forest Act and is also FSC and PEFC certified. The Danish Nature Agency only produces biomass from forest biomass, so only one feedstock type and maintains volume accounting system for each storage, for each MU and for overall with calculation tools covering all regional FMUs and storage facilities, where the SBP inputs and outputs can be easily verified. Based on the DTS records verified against sales invoices, measurement lists and procedures, the organization is adding correct SBP claims of the biomass on sales invoices. The BP is aware of the SBP claims and batch specific coding system, which is used on the sales invoices and in the DTS database for the monthly transactions. The wood chips are produced from primary feedstock from forests only, consisting of low quality roundwood, tree tops and wood from thinning. The majority of the primary feedstock are chipped directly in the forest or for a very small part at one of the FMU storages. The storages are located within the forest area. The feedstock is delivered by truck. Information on origin of the biomass is included on the delivery/measurement documents with a project code for each forest stand operation providing a direct documented trace back to the forest stand of origin. After the chipping, the biomass is in most of the cases transported directly from the forest to the end-point. Approx. 15-20% of biomass are placed at one of the storages and from there transported to the energy power plants. Ownership of the biomass is transferred to the buyer at the gate of the energy power plant.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Anja Brogaard	2.0
2. On-site (excl. travel time)	Anja Brogaard	16.0
3. Report writing	Anja Brogaard	6.0
4. Other	Technical Reviewer (Karina Kitnæs)	2.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Anja Brogaard	SBP Lead Auditor	Auditor at WSP Danmark. 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.

5.3 Description of evaluation activities

The RA audit method included:

- records verification, document and report review and interviews of staff regarding the management system descriptions, calculations and invoicing arrangements at the office and
- site visit at the forest of origin, mobile chipping and storage facility.

The Re-Assessment contained:

- Review of relevant data and records related to SBP Std. 1 on feedstock compliance, including SBE, RRA, RMP and RMMs, and implemented risk mitigation measures bringing risk to low risk for all indicators.
- Review of 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 supply base report.
- Review of relevant data and records related to SBP Std. 4 on Chain of Custody, including supplier and customer trade documentation, volume calculation verification, classification and review of knowledge of the DTS database and how to record transactions.
- Review of 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 relevant data and records and procedures related to meeting the EU RED bridging requirements.
 - Site inspection of multiple harvesting sites/mobile chipping sites, forests of origin, verification of performed screening, classification of feedstock and mitigation measures and of in-forest storage of wood chips with tracking of timber batches, and measurement and classification of feedstock.
 - Site visits to forest storages by sampling (square root of 15 forest storages x 0,6), rounded up to 4 sampled.
- Critical control points included verification of origin, implementation of risk mitigation measures in accordance with the RRAs for Denmark (forests covered by the Danish Forest Act), feedstock classification and category (SBP-compliant biomass) within the defined supply base 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 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
NST Hovedstaden
Site location
NST Hovedstaden
Site description
Forest unit under the Danish State forest
Rationale and focus of visit
Wood chipping operations for correct feedstock classification and transport to storages.
Description of audit activity
Site visits to forest sites and ongoing chipping activities, transport to storages. Feedstock classification verification.

Site name
NST Nordjylland
Site location
NST Nordjylland
Site description
Forest unit under the Danish State forest
Rationale and focus of visit
Wood chipping operations for correct feedstock classification and transport to storages.
Description of audit activity
Site visits to forest sites and ongoing chipping activities, transport to storages. Feedstock classification verification.

Site name
NST Vadehavet
Site location
NST Vadehavet
Site description
Forest unit under the Danish State forest
Rationale and focus of visit
Wood chipping operations for correct feedstock classification and transport to storages.
Description of audit activity
Site visits to forest sites and ongoing chipping activities, transport to storages. Feedstock classification verification.

Site name
NST Vendsyssel
Site location
NST Vendsyssel
Site description
Forest unit under the Danish State forest
Rationale and focus of visit
Wood chipping operations for correct feedstock classification and transport to storages.
Description of audit activity
Site visits to forest sites and ongoing chipping activities, transport to storages. Feedstock classification verification.

Site name
NST Blåvandshuk
Site location
NST Blåvandshuk
Site description
Forest unit under the Danish State forest
Rationale and focus of visit
Wood chipping operations for correct feedstock classification and transport to storages.
Description of audit activity
Site visits to forest sites and ongoing chipping activities, transport to storages. Feedstock classification verification.

Site name
NST Vestjylland
Site location

NST Vestjylland
Site description
Forest unit under the Danish State forest
Rationale and focus of visit
Wood chipping operations for correct feedstock classification and transport to storages.
Description of audit activity
Site visits to forest sites and ongoing chipping activities, transport to storages. Feedstock classification verification.

5.5 Describe audit sampling methodology used

Sampling of forests and RMMs: 1 large forest management with multiple forests (16 units). The sampling rate is $0.8 \times \sqrt{n}$ at Periodic Surveillance Audits of the number of samples of the BP's management system based on taking the following risks into consideration: - RMM 1) Screening before operation for key biotopes and other nature values. - RMM 2) Pre- and post assessments of operations. A total of 6 FMUs selected for field visits, rounded up. Sampling methodology based on the following complexity factors: Number of Supply Bases: 1, Denmark Number of suppliers: Feedstock only sourced from own forests all covered by the Danish Forestry Act, which are also FSC and PEFC FM certified. Types of risks in the Danish RRA for forests covered by the Danish forest act: Protection of key biotopes and other nature values, specified risk indicators 2.1.1, 2.1.2, 2.1.3, 3.2.3. Number of RMMs defined by the BP: 2. Results of internal monitoring, Comments/complaints received, Open NCs, level of corruption, lack of transparency. All low risk. Sampling of permanent storages: 15 Storages, sampling: $0.8 \times \sqrt{n}$ at RA audits of the number of sites. A total of 4 forest storages selected for field visits. Sampling also included: - DTS transactions and data related to all recorded transactions reviewed. - SAR report and all data and records related to the reported data - SBR report and all data and records related to the reported data. - Staff interview of responsible staff members - Review of origin through field verification by sampling of 3 Forest Management Units with multiple visits to compartments with ongoing and finalised operations and 4 storages, located within the FMUs.

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.

Stakeholder consultation and engagement by email to and dialogue with a long list of Danish stakeholders conducted six weeks before the audit.

Review of the BPs stakeholder engagement:

The BP has continuous stakeholder engagement with all types of Danish stakeholders. The BP has user councils for each FMU, which meet regularly and which are engaged in all types of activities.

The BP is a state organisation with full transparency. All maps, plans and data are available on the webpage. The BP offers shelters and free walking, tracking, horse riding, biking etc. in all forests.

During the audit, the BP initiated own stakeholder engagement for the SBE with RMP and RMMs.

5.7 Stakeholder feedback and response

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

No comments received related to the SBP certification.

5.8 Main strengths and weaknesses of the management system and operations

Strengths: There is proven competences and long experience of the management team and all staff handling the planning, harvesting, chipping, transport and sales of wood chips. The management and recording of data relevant for the certification systems are handled by professional staff and recorded in clear digital systems. There is extremely low risk of mixing with non-SBP-compliant feedstock, since the sourcing is only from own produced FSC and PEFC certified feedstock. The operations are handled by small number of management staff and there are clearly designated responsibilities between the staff members. Good data and recording systems with delivery of exact data for use in the SBP reporting.

Weaknesses: No specific weaknesses identified during this audit.

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

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

All forests are covered by the Danish Forest Act (fredskovspligtige)

All forests are owned by the state and managed by the Danish Nature Agency.

The BP has used the new SBP endorsed RRA for forests for Denmark: Specified risk indicators for forests covered by the forest law in

the Regional Risk Assessments (RRAs) for Denmark has been identified and addressed by RMP and RMMs for each indicator.

Clear and precise Risk Mitigation Measures have been implemented to secure low risk:

- Solid and comprehensive GIS based management planning and map system.
- Screening of all known data and own data in digital map and data system,
- Foresters and biologists performs field assessment pre- and post harvest operations.
- Data kept and monitored continuously and at yearly internal audits.

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

☒ N/A – processing residues and/or post-consumer feedstock not used.

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

The BP has implemented all relevant CoC requirements for both SBP standard 4 and EU RED. Evaluation of the BP's SBP and RED documented management system, and had demonstrated the digital management systems implemented by the BP. The evaluation also included training procedures and records, volume management and records incl. physical segregation, handling of complaints and non-conforming products, internal audit routines and records, H&S and workers rights, Risk assessment (RRA used) and risk mitigation measures.. Evaluation also included. The auditor assessed it as sufficient to fulfil the requirements of SBP standards

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

The Danish Nature Agency has in depth procedures for collecting, recording and communicating supplied actual data relevant for SBP. Since the scope of the SBP system is limited to wood harvest, chipping and transport to the customers and as the feedstock originates from only primary feedstock from own managed FSC/PEFC certified forests with detailed records on forest of origin of all feedstock, the GHG data can be obtained through a quite simple routine. The procedures, system and records are in line with the Document 5E requirements and procedures. The BP has prepared and maintained data for the SAR report for Woodchips with mobile chipping (SAR).

5.13 Summary of audit findings for competency of involved personnel

The personnel responsible for the system at Naturstyrelsen has a long experience of FSC and PEFC Chain of Custody system management, as well as FSC and PEFC FM system management and professional forest management and forest operations. 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.

During the audit, interview was conducted with relevant staff members involved in the SBP system, including quality manager, chip production responsible person, sales staff, accountant, Office manager and Stock file Controller. Interviewed staff demonstrated awareness of their responsibilities within SBP system.

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

All forests are covered by the Danish Forest Act (fredskovspligtige)

All forests are owned by the state and managed by the Danish Nature Agency.

Key biotopes and other nature values have been mapped in all the forests under the Danish Nature Agency.

The BP has used the new SBP endorsed RRA for forests for Denmark: Specified risk indicators for forests covered by the forest law in

the Regional Risk Assessments (RRAs) for Denmark has been identified and addressed by RMP and RMMs for each indicator.

Clear and precise Risk Mitigation Measures have been implemented to secure low risk:

- Solid and comprehensive GIS based management planning and map system.
- Screening of all known data and own data in digital map and data system,
- Foresters and biologists performs field assessment pre- and post harvest operations.
- Data kept and monitored continuously and at yearly internal audits.

The BP has in SBR presented the implemented RMMs in brief for both specified risk indicators in the Danish RRA for forests covered by the Danish Forest Act and the level B indicators in the EU RED.

The BP has solid system in place to secure implementing the RMMs:

- a detailed centralized procedures handbook for forest management and close to nature forestry measures.
- comprehensive GIS based management systems, where all data and records are kept.
- Clear training requirements of own staff and contractors
- monitoring system for checking compliance and conformity.
- High level of knowledge of legislative requirements, including Danish requirements related to nature and biodiversity and RED.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Denmark
Area/Sub-Scope
Forests covered by the Danish Forest Act
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
It is concluded there is threats which impacts identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity which cannot be identified and evaluated in all forests irrespective of their coverage by the Forest Act. Therefore, the risk class for this indicator is assessed as specified for all forests. Based on the evidence provided, it is concluded that there is a specified risk that at least locally important key biotopes in forests have not yet been identified and mapped so may therefore be at risk from threats due to the sourcing of

biomass i.e.: Forests covered by Danish Forest Act: Specified risk.

Detailed description of a mitigation measure

1) A screening process done by the use of GIS bio-databases containing both species findings, ecosystems and areas of high conservation value.
 2) A physical inspection on site in order to discover overlooked species, habitats and areas of high conservation values.
 3) Cooperation with selected NGO "Dansk Ornitologisk Forening" in order to further limit the chance of harming key species, habitats, ecosystems or areas of high conservation value.
 A digital map containing the information of known key species, habitats, ecosystems which in themselves, or combined, are areas of high conservation values, is in use before and during an harvesting operation.

Detailed description of CB evaluation of mitigation measure and its conclusions

Review and evaluation of mitigation measures through:

- GIS based management system, with map layers of all values present and recorded,
- procedures handbook for forest management,
- data and records of mapping of key biotopes and other nature values of all forests,
- performed screenings, work instructions and maps provided to contractors.
- field visits to multiple forest sites to check correct implementation of measures.

The evaluation concludes that the BP has all data and records in system, performs screenings and field assessments prior to operations and has good monitoring system in place to secure sufficient risk mitigation and bring indicator 2.1.1 to low risk.

Country

Denmark

Area/Sub-Scope

Forests covered by the Danish Forest Act

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

It is concluded there is threats which impacts identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity which cannot be identified and evaluated in all forests irrespective of their coverage by the Forest Act. Therefore, the risk class for this indicator is assessed as specified for all forests. Based on the evidence provided above, it is concluded that there is a specified risk that at least locally important key biotopes in forests have not yet been identified and mapped so may therefore be at risk from threats due to the sourcing of biomass i.e.: Forests covered by Danish Forest Act: Specified risk.

Detailed description of a mitigation measure

The findings from the identification-process of key species, habitats, ecosystems and areas of high conservation value is evaluated against the specific desired activity in order to minimize threats and negative impacts.

If there can be found no mitigation measure in order to protect key species, habitats, ecosystems and areas of high conservation values, the action is either postponed to a later date, and a new evaluation, or cancelled all together

Detailed description of CB evaluation of mitigation measure and its conclusions

Review and evaluation of mitigation measures through:

- GIS based management system, with map layers of all values present and recorded,
- procedures handbook for forest management,
- data and records of mapping of key biotopes, habitats, ecosystems and HCVs, plus other nature values found in all forests managed by the BP,
- performed screenings, work instructions and maps provided to contractors.
- field visits to multiple forest sites to check correct implementation of measures.

The evaluation concludes that the BP has all data and records in system, performs screenings and field assessments prior to operations and has good monitoring system in place to secure sufficient risk mitigation and bring indicator 2.1.2 to low risk.

Country

Denmark

Area/Sub-Scope

Forests covered by the Danish Forest Act

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

It is concluded there is threats which impacts identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity which cannot be identified and evaluated in all forests irrespective of their coverage by the Forest Act. Therefore, the risk class for this indicator is assessed as specified for all forests. Based on the evidence provided above, it is concluded that there is a specified risk that at least locally important key biotopes in forests have not yet been identified and mapped so may therefore be at risk from threats due to the sourcing of biomass i.e.: Forests covered by Danish Forest Act: Specified risk

Detailed description of a mitigation measure

The mitigation measure is done by the use of strict internal guidelines to secure and enhance biodiversity.

The guidelines can be divided into protection of specific key species, habitats, ecosystems and areas of high conservation value and more broadly guidelines, that promotes biodiversity in general. Examples of the more broadly guidelines are to leave forest residues on the forest floor, not to harvest old trees with high biodiversity value or to establish a natural water level in the

forest. A majority of the forested areas, containing the best sites for key species, habitats, ecosystems and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base are set aside for long term biodiversity.

Detailed description of CB evaluation of mitigation measure and its conclusions

Review and evaluation of mitigation measures through:

- GIS based management system, with map layers of all values present and recorded,
- procedures handbook for forest management,
- data and records of known occurrence of key species, mapping of key biotopes , habitats, ecosystems and HCVs, plus other nature values found in all forests managed by the BP,
- performed screenings, work instructions and maps provided to contractors.
- field visits to multiple forest sites to check correct implementation of measures.

The BP has data on redlist, rare and endangered species and cooperates with the Danish Birdlife on identifying nesting and breeding habitats for important bird species. The evaluation concludes that the BP has all data and records in system, performs screenings and field assessments prior to operations and has good monitoring system in place to secure sufficient risk mitigation and bring indicator 2.1.3 to low risk.

Country

Denmark

Area/Sub-Scope

Forests covered by the Danish Forest Act

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

There is a risk that locally important key biotopes both in forests covered by the Forest Act and forests not covered by the Forest Act have not yet been identified and mapped and may therefore be at risk due to the sourcing of biomass. In practice, the areas of concern would be old, mature forest stands that are in a natural or semi-natural state and have not been identified or mapped. In short a significant number of smaller areas or biotopes of local or regional importance to biodiversity or species habitats, known as key biotopes ("nøglebiotoper") are not systematically identified and mapped. Based on the evidence provided above, it is concluded: Forests covered by Danish Forest Act: Specified risk Forests not covered by Danish Forest Act: Specified risk Based on above a number of unidentified smaller areas or biotopes of local or regional importance to biodiversity or species habitats remain unmapped i.e. wetlands and natural peatland ecosystems classified as non-forest mires containing old-growth forests and wetland forests.

Detailed description of a mitigation measure

All forests are covered by the Danish Forest Act.

All forests have been mapped for Key biotopes and other nature values. Data are found in centralized GIS based management plan, which is used for planning and screening all operations, plus recording pre- and post assessment operations.

The BP has further identified the following:

Areas identified as having a higher than normal level of carbon stock and at the same time a high conservation value (HCV) are identified and mapped mostly by the use of GIS overlay analysis. The resulting identification of specific areas are then marked as "no-go" areas in the digital sourcing and COC system in order to avoid sourcing the feedstock.

Monitoring is done by checking the digital sourcing and COC system both during the internal audits.

Detailed description of CB evaluation of mitigation measure and its conclusions

Review and evaluation of mitigation measures through:

- GIS based management system, with map layers of all values present and recorded,
- procedures handbook for forest management,
- data and records of known occurrence of old growth and High nature values found in all forests managed by the BP,
- performed screenings, work instructions and maps provided to contractors.
- field visits to multiple forest sites to check correct implementation of measures.

The BP has data on redlisted, rare and endangered species and cooperates with experts on identifying nesting and breeding habitats for important bird species. The BP has data on all old growth occurrences and other key biotopes. The BP controls all activities and secures no negative impacts on the identified and known values.

The evaluation concludes that the BP has all data and records in system, performs screenings and field assessments prior to operations and has good monitoring system in place to secure sufficient risk mitigation and bring indicator 3.2.3 to low risk.