Compliance with the SBP Framework: Public Summary Report

DNV Business Assurance Finland Oy Ab Evaluation of Alstrup Skovservice ApS

Fourth Surveillance 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

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

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1 Overview

Certification Body (CB) Name:	DNV Business Assurance Finland Oy Ab
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Date of installation:	14 Jun 2022
SBP Certificate Code:	SBP-05-18
Date of certificate issue:	14 Jun 2022
Date of certificate expiry:	13 Jun 2027

Audit closing meeting date:	19 May 2026
Audit cycle:	Fourth Surveillance 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):	Björn Sild
Date of decision:	03 Jul 2026
Other comments:	Certificate maintained

2.2 Open non-conformities and observations

NC number 9127	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 N/A
Description of Non-conformance and Related Evidence:	
"The BPs procedures manual "entreprenørhåndbog", includes description of the BPs SBE, including use of SBP RRAs for Forests and TOFs, Risk Management Plan with RMMs for each indicator with specified risk. RMMs clearly described. During the audit, however two aspects of the RMP with RMMs were found unclear: - In the procedures manual, the link between the implemented RMMs and the specified risk indicators in the RRAs for Forest and TOF and level B forest indicators of the EU RED RA were unclear. - For TOF infrastructure projects, it was unclear which documentation the BP acquires from the suppliers to secure the projects are correctly classified.	
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 9128	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:	
During the audit, it was identified that the BP had conducted correct RMMs to secure low risk on level B. But while checking the BPs documentation, it appeared that the 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 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

2.2 Closed non-conformities

NC number 8842 copied from 6213	NC Grading: Observation
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.2 The Organisation shall implement any RMMs proposed by SBP (i.e., in Instruction Documents) or by SBP-endorsed RRAs. N/A N/A
Description of Non-conformance and Related Evidence:	
At the audit, one biomass project (AS2104) was inspected in the field, where a possible earthen dike was crossed by harvest machine. The dike was not very clear in the terrain and was not recorded in the publicly available historical maps. The project planner (BP)had not noticed it during his field screening. The BP (project planner) should have noticed a possible earthen dike and taken it into account when planning the logging. Only observation is raised, since it was not a protected historical element. PA4 2026: During review of records and site visits to harvesting sites and place of origin, the BP demonstrated that the RMMs are implemented. Screening documents and maps kept in folder and field inspections always performed. Review of sampled harvest operations confirmed that the BP is fully aware of and records and secures protecting cultural heritage. Observation closed.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed

NC number 8843 copied from 6214	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 demonstrated commitment to and awareness of maintaining SBP system and meeting all requirements. However at the time of the audit, the BP had not yet prepared and made avaialbe a documented commitment.	
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:	Code of Conduct with commitment.

Findings for Evaluation of Evidence:	PA4 2026: The BP has included the commitment, as section 5, in new Code of Conduct.
NC Status:	Closed

NC number 8844 copied from 6215	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.5 The Organisation shall maintain documented procedures (i.e., work instructions or equivalent documentation), covering all relevant requirements within the scope of the certificate and reflecting current Organisational activities. Documented procedures shall include at a minimum: – training, – internal audits, – record-keeping, – stakeholder engagement, including management of comments and complaints, – handling non-conforming products and non-appropriate documentation, – material receipt: input/purchasing, – material accounting, – sales transactions: output/sales, – claims, – business integrity, social, and health and safety requirements, – subcontracting activities/subcontractors (where applicable), and – collection and communication of data for energy and carbon balance calculations. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has prepared documented procedures covering most of the required clauses, however the folowing clause was not covered: 1) Handling non-conforming products and non-appropriate documentation	
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
Findings for Evaluation of Evidence:	PA4 2026: The BPs procedures manual with annexes has been updated, including section 7.6, "Afvigende produkter".
NC Status:	Closed

NC number 8845 copied from 6216	**NC Grading: Observation**
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation’s conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A

Description of Non-conformance and Related Evidence:	
BP is a smaller company with few employees involved in the SBP certification system. Interviews with the SBP manager and review of the internal audit report revealed that the company's SBP manager also functions as an internal auditor, and thus audits his own work. BP should appoint an impartial internal auditor. PA4 2026: Since the last audit, section in the procedures manual has been updated to secure avoiding that internal auditors audit own work. This was also clear from the internal audit report, Bilag 08: Efterprøvningsplan internt, audit 23-24.04.2026, where the BP has had an ekstern auditor.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed

NC number 8846 copied from 6217	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:	
The BP has not yet prepared and defined how to maintain an up-to-date self assessment covering compliance with applicable laws, rules and regulations (1.21), corruption (1.22) or occupational health and safety (1.23). BP shal prepare and keep up-to-date a self-assessment covering laws and regulations, corruption and occupational healt and safety.	
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 self assessment.
Findings for Evaluation of Evidence:	PA4 2026: The self assessment is now done as part of the intern audit and the internal audit report updated to show self assessment of all three points marked as points 2, 4 and 6-9.
NC Status:	Closed

NC number 8847 copied from 6218	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.25 The Organisation shall maintain an up-to-date self-assessment and create a statement that is available to its staff in which it describes how it applies SBP Standard 1 – Feedstock Sourcing, Criterion 4.1 “Decent working conditions are provided, and labour rights are safeguarded” to its operations. Note: Level of effort

	required for documentation of conformance with criteria 1.21-1.25 should be proportionate to the activities and the scale of the Organisation. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has not prepared and kept up-to-date self assessment and a statement, in which it descibes how et ensures "Decent working conditions" and that "labour rights are safeguarded" for their operations, and how it shall be made available for the BP's employees. The BP shall prepare and maintain self-assessment and statement and make it available to staff.	
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:	Code of conduct with statement.
Findings for Evaluation of Evidence:	PA4 2026: Statement elaborated and included in the BPs new Code of Conduct, which has been sent to all staff members via e-mail and the folder with the "APV" available in the office.
NC Status:	Closed

NC number 8848 copied from 6219	NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	2.4.2 Allocation of fossil fuel for production should be based on appropriate metering. The fuel allocation system is especially important where the storage is not dedicated to biomass production and some vehicles or machinery unrelated to the biomass production may also use the fossil fuel from the same storage. In some cases, a practical alternative is to measure and record the specific (hourly) fossil fuel consumption of all the machinery / vehicles used, and the number of operating hours. Note: The BP is not responsible for maintaining such metering systems for third parties supplying feedstock. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has not included the fuel used by the loader operating at the in SAR GHG data records	
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:	Management system
Findings for Evaluation of Evidence:	PA4 2026: Transport distances and fuel use, also for the wheel loader at the storage, is recorded in the BPs own management system, based on reporting from the transport companies.
NC Status:	Closed

NC number 8849 copied from 6220	NC Grading: Minor
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Requirement:	1.1 RED sustainability criteria for TOF N/A N/A
Description of Non-conformance and Related Evidence:	
BP is aware that heaths are no-go areas and that biomass must not come from such areas. BP has not documented or implemented clear procedures to avoid no-go areas.	
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:	Screenings and field maps
Findings for Evaluation of Evidence:	PA4 2026: The RMMs are included in the BPs procedures and SBR. Review of documentation and Site verifications confirm compliance and implementation of RMMs: - Avoiding any feedstock originating from primary forests, highly biodiverse forests and heathlands according to the Copernicus definition. - Screenings of site on public data portal: miljøportalen performed by the supplier and/or the BP, including §25. - 100% site verifications by BP.
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

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 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0; 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
Feedstock origin (countries):	Denmark
SBP-endorsed Regional Risk Assessments used: **Public link:** **https://sbp-cert.org/documents/standards-documents/risk-assessments/**	SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed, SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
Chain of custody system	☒ Physical separation ☒ Mass balance
Outsourcing	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.

Alstrup Skovservice ApS is a private company under management of the manager Gert Alstrup. The company offers forest contractor services to Danish forest and landowners, predominantly in the central part of Jutland. The supply base of the BP is Denmark. The feedstock is primary feedstock originating from Danish forests and surrounding landscapes, such as windbreaks, which is chipped onsite by the BP after harvest operation and then either placed at roadside (temporary storages) or transported and placed at the BPs own storage, where it airdries and then transported to the customers. The feedstock is purchased either as standing volume, as fuel wood in stack in the forest of origin within the Supply Base. For all products, the origin is known, and the BP is fully responsibility for feedstock classification and implementation of risk mitigation measures before and during harvest operations to secure low risk. The BP sources forest and TOF feedstock. The BP implements SBE mitigating measures for all feedstock an mitigate risk according to RRA for forest and RRA for TOF. The feedstock is supplied through the harvest and chipping operations screened, performed and monitored by the BP. The BP is supplying the wood chips produced directly from the forest via truck to the customers or via storage, which are heat and power plants and district heating plants.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Alstrup Skovservice	Egerisvej 5, DK-6920 Videbæk	Main office and 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 BP's own wood traceability system. The scope of the SBP system is including mass balance for feedstock at the storage and physical separation for direct transport from supplier to customer, where the product group is wood chips, chipping, storage, transport and sales of wood chips. The SBP COC system includes purchase from forest owners, forest managers or forest contractors, transport, storage, chipping and loading from origin to end-points. The BP purchases non-certified feedstock and through the SBE using SBP RRA for Forest and ToF for Denmark and RMP with RMMs of screening and field verification sells biomass as SBP-compliant biomass. The BP also purchases small volumes of PEFC certified processing residues from PEFC certified sawmills. All feedstock is traceable during all phases from the origin to the customer. 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 BP maintains annual volume accounts and calculations for all inputs and outputs.

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	Karina Kitnaes	2.0
2. On-site (excl. travel time)	Karina Kitnaes	16.0
3. Report writing	Karina Kitnaes	8.0
4. Other	Technical Review by Björn Sild	2.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Karina Seeberg Kitnaes	SBP Lead Auditor	Biologist, M.Sc., approved SBP lead auditor since 2016, FSC and PEFC FM/COC/CW auditor since 2001, 27 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 and b) site visit at the forest of origin, mobile chipping and storage facility.

The PA4 audit contained:
- Review of relevant data and records related to SBP Std. 1 on feedstock compliance, including SBE, SVP, RRA 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 reivew 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 related to SBP RED Bridging document and review and verification of data recorden and reported in SBP and SAR.

- Site inspection of harvesting sites/mobile chipping sites, forests and landscape 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.

Critical control points included verification of forest of origin, implementation of risk mitigation measures in accordance with the Forest and TOF RRA for Denmark, feedstock classification and category (SBP-compliant biomass) within the defined supply base and checking the 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
Multiple forests
Site location
Jutland, Denmark
Site description
Forests (fredskov and non-fredskov)
Rationale and focus of visit
Verification of feedstock classification and implementation of appropriate RMMs
Description of audit activity
Review of screening documents and maps, review of harvesting site, check of feedstock.

Site name
Multiple TOFs
Site location
Jutland, Denmark
Site description
TOF sites
Rationale and focus of visit
Verification of feedstock classification and implementation of appropriate RMMs
Description of audit activity

Review of screening documents and maps, review of harvesting site, check of feedstock.

5.5 Describe audit sampling methodology used

Sampling methodology based on the following complexity factors: - Number of Supply Bases: 1, Denmark. - Number of suppliers: Up to 150 forest and land owners per year. - Types of risk identified: 11 specified risk indicators in RRAs for forests and TOFs. - Number of risk mitigation measures: 3: screening, field verification and monitoring Results of internal monitoring by the BP: RMMS secure low risk - Number of performed harvest operations with screening, work instructions, maps and field control. Sampling calculations according to 0,6 x square root of number of operations with specified risk, plus selection of different types of operations with different feedstock classification types. Review by sampling included: - Data related to all recorded transactions. - 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 relevant staff members - Review of origin, screening and field verification by sampling of projects: 16 projects sampled. Combined TOF and Forest samples performed (interview, field visits and review of sampled operations).

5.6 CB stakeholder engagement

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

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

5.7 Stakeholder feedback and response

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

5.8 Main strengths and weaknesses of the management system and operations

The main strengths of the BP is proven long-term experience and expertise of planning and conducting harvest operations with high focus on maintaining and protecting present nature values and cultural heritage. .
During the review and evaluation of the BP' SBE with using the SBP RRA for Forests and ToFs for Denmark and the supplier verifications before accepting an order, the strengths of the BP include the clear track of feedstock to origin and its flows from the origin to the end-points, the overview and control of suppliers. The BP has well-developed and clear risk mitigation measures to get these four specified risk indicators categorized to low risk, including the screening the origin and monitoring with good system setup, procedures, field verification, control and monitoring of forest operations.
The BP manager and staff showed good awareness of best practice in machine operation, and all operators have attended training course in machine operation in near-natural and close to nature forestry. The BP manager showed good and solid knowledge of the risk mitigation measures and identification of nature values and key biotopes in forests and windbreak localities.
The BP's SBP responsible has created the Supply Base Report and the documented management system, etc. Furthermore, all involved parties had a strong engagement in implementation of SBP system and positive approach.
The auditor did not identify any 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 has used the SBP endorsed regional risk assessment (RRA) for Denmark for Forest and TOF Based on the “specified risks” in this risk assessment the BP has implemented relevant and consequent mitigation measures. For the SBP endorsed risk assessment (RRA), the risk was designated low for all indicators of the SBP Standard 1 apart from 6 indicators for forest and 8 indicators for TOF.

The BP has developed mitigation measures for these indicators into its procedures and feedstock sourcing program. For the indicators with specified risk in the RRA, the BP has developed clear risk mitigation measures, including supplier screening (forest owners or land owners) in their RMP and RMMs screening procedures for the project site before harvest operations, routines for field verification, recording and control and monitoring mechanisms of the forest operations conducted

During the evaluation, it was confirmed and verified that the mitigation measures are sufficient to bring the specified risk indicators down to low risk.

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 a strong CoC system, where material can be traced from forest or landscape site to customer or storage. 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;
Mass balance with input and output and inventory volumes;
Transport documents and volumes,
Weight-bills with project ref. and volumes.
DTS transactions.
Interview with involved employees and sub-contractors

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

Since the scope of the SBP system is limited to purchase of feedstock, chipping, storage and transport and as the feedstock originates from primary feedstock with detailed records on forest of origin of all feedstock, 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 prepared and maintained data for the SAR report for Woodchips with mobile chipping (SAR) v3.0.

5.13 Summary of audit findings for competency of involved personnel

The responsible employer and sub-contractors (owner, the office staff and the operators) showed competences of best practice in forest planning and implementation of operation where nature values are protected. All operators have attended a three-day training course in machine operation in close-to-nature forestry.

All involved personal has provided good knowledge in relevant fields, including project management, feedstock classification 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 and the implementation of the risk mitigation measures, including identification of potential nature values on site.

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 BP has used the SBP endorsed RRA for Denmark with low risk in all indicators apart from 6 indicators for forest with specified risk (2.1.1, 2.1.2, 2.1.3, 2.2.9, 2.2.10, 3.2.3) and 8 indicators for TOF (2.1.1, 2.1.2, 2.1.3, 2.2.2, 2.2.4, 2.2.5, 2.2.7, 2.2.10).

Auditor reviewed the RRA and the related documentation maintained by the BP and audited the BP up against the SBP Std. 1 and Std. 2 to confirm the BP's approach of using the RRA and to review if the BP has sufficient knowledge and has implemented sufficient mitigation measures leading to confirming low risk in the four specified risk indicators.

The BP has implemented appropriate risk mitigation measures indicators with specified risk in the SBP endorsed RRA for forest in Denmark:
2.1.1, 2.1.2, 2.1.3, 2.2.2 - same mitigation measures for all: - Screening on publicly available map-layers with relevant nature elements, on-site inspection of harvest area.
2.2.9, 2.2.10 - legally binding replanting agreement with land owner in case of clear cut.
3.2.3 - No harvest in wetland, peatland or old growth forest unless approved by relevant authorities.

The BP has implemented appropriate risk mitigation measures indicators with specified risk in the SBP endorsed RRA for TOF in Denmark:
2.1.1, 2.1.2, 2.1.3 - same mitigation measures for all: - Screening on publicly available map-layers with relevant nature elements, on-site inspection of harvest area.
2.2.4 - No stump removal on project sites, dead wood left on harvest site.
2.2.5 - No activities that can affect surface water or ground water. No activities in edge zones near surface water unless approval from authorities
2.2.10 - legally binding replanting agreement with land owner in case of clear cut.
2.2.7 is currently not relevant for the BP.
Risk mitigation measures is described in the BP procedures manual (and in brief in the SBR): Lead auditor included checking operation sites, checking feedstock classification, interviewing the manager, checking trainings implemented and checking the recorded information and examples of maps with known key biotopes/HCVs, project work instructions, project id documentation and company evaluation.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Denmark
Area/Sub-Scope
Forests and ToF
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.

Specified risk description
Specified risk identified for key biotopes in forest with a) Evenaged pinus sylvestris stands older than 90 years, without key biotope registrations b) un-even aged decidious forest not covered by forest act and without keybiotope registrations. c) landscape
Detailed description of a mitigation measure
The BP screen all projects on digital map databases for nature values (HCV, Red-list, §3 and §25) and physically inspect all harvest areas before accepting biomass.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 14 sampled projects (desk (14) and field check (9)). Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
Forest and ToF
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
Specified risk identified: Key biotopes, key species, HCV and Eco-systems in all forest and landscape
Detailed description of a mitigation measure
The BP screen all projects on digital map databases for nature values (HCV, Red-list, §3 and §25) and physically inspect all harvest areas before accepting biomass.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 9 sampled projects (desk=14 and field check=9). Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope

Forest and ToF
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
Specified risk identified: Key biotopes, key species, HCV and Eco-systems in all forest and landscape
Detailed description of a mitigation measure
The BP screen all projects on digital map databases for nature values (HCV, Red-list, §3 and §25) and physically inspect all harvest areas before accepting biomass
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 9 sampled projects (desk=14 and field check=9). Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
ToF
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
The BP screen all projects on digital map databases for eco-systems values and physically inspect all harvest areas before accepting biomass.
Detailed description of a mitigation measure
The BP screen all projects on digital map databases for eco-systems values and physically inspect all harvest areas before accepting biomass.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 9 sampled projects (desk=14 and field check=9). Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
ToF
Indicator
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Specified risk description
Specified risk for landscape projects
Detailed description of a mitigation measure
No removal of stumps or dead /decayed wood for biomass. The BP screen all projects physically before harvest, plan harvest operations and instruct machine operators to avoid impact.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 9 sampled projects (desk=14 and field check=9). Harvest sites and piles of wood for chipping inspected Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
ToF
Indicator
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description
Specified risk for Natura 2000 and protected nature, and agricultural primary production
Detailed description of a mitigation measure
The BP screen all projects physically before harvest, plan harvest operations and instruct machine operators to avoid impact on water. For activities near surface water, the BP involve local authoritues to seek approval.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 14 sampled projects (desk=14 and field check=9).

Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
ToF
Indicator
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Specified risk description
Specified risk for biomass from agricultural production (christmas trees)
Detailed description of a mitigation measure
The BP has so far not sourced biomass projects from agricultural production. But if it becomes relevant, the BP will require declaration from land owner that no illegal pesticides has been used on the project area.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 9 sampled projects (desk=14 and field check=9). Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
Forest
Indicator
2.2.9 Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Specified risk description
Specified risk for forest not covered by the Danish Forestry Act
Detailed description of a mitigation measure
The BP enter legally binding re-planting agreements with landowners in case of clear cut projects.
Detailed description of CB evaluation of mitigation measure and its conclusions

The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 14 sampled projects (desk, 14) and field check (9). Samples of re-planting agreements. Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
Forest and ToF
Indicator
2.2.10 Harvested areas shall be regenerated
Specified risk description
Specified risk for forest not covered by Danish Forestry Act and landscape
Detailed description of a mitigation measure
The BP enter legally binding re-planting agreements with landowners if any projects areas are clear-cut.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 9 sampled projects (desk=14 and field check=9). Samples of replanting agreements. Auditor conclusion: Low risk for all sampled projects and system well implemented by BP

Country
Denmark
Area/Sub-Scope
Forest
Indicator
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Specified risk description
Specified risk for all forest

Detailed description of a mitigation measure
The BP screen all projects on digital map databases for the combination of high carbon stocks and HCV and physically inspect all harvest areas before accepting biomass
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor has evaluated mitigation measures and conclusions by checking: BPs handbook; SBR; Summary in PSR. Screening checklist and maps for 14 sampled projects (desk=14 and field check=9). Auditor conclusion: Low risk for all sampled projects and system well implemented by BP