Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of SCA Energy AB

First 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

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1 Overview

Certification Body (CB) Name:	Control Union Certifications BV
Primary CB contact for SBP:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Henrique Silva
Audit team members:	-
Name of the Company:	SCA Energy AB
Company legal address:	Skepparplatsen 1, 85188 Sundsvall, Sweden
Company contact for SBP:	Simon Sallin
Company contact email:	simon.sallin@sca.com
Company website:	https://www.sca.com
Date of installation:	27 Feb 2026
SBP Certificate Code:	SBP-06-37
Date of certificate issue:	22 Jan 2025
Date of certificate expiry:	21 Jan 2030
Audit closing meeting date:	27 Feb 2026
Audit cycle:	First 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):	Robin Rosendahl
Date of decision:	22 May 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8911	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.4 The scope of the Organisation's CoC certification shall define the product types, the processes applied to these products (including subcontracting), the accounting methodology, and applicable SBP Standards. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
SCA energy is certified against FSC COC and PEFC COC. In the massbalance it is considered the product types. The CH is a trader and a biomass producer (woodchips), bark is not included in the CoC at the moment	
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
Original Due Date:	2027-05-22
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

The organization needs to include bark in the CoC certificate.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Trader
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Product Group IDs	☒ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips, WB 1.1 Wood pellets, WB 2.4 Other residues from wood processing
Feedstock origin (countries):	Sweden
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	RED III requirements evaluated, and Bark included as a product.

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.

SCA is a Swedish-based company with more than 4200 employees. Initially, the start-up was in 1929 as a forest owner. At the moment, SCA owns 5 sawmills and 3 pellet production units in Sweden with a capacity of 300,000 tonnes of pellets per year. SCA Energy AB will act as b2b trader with 2 staff members are involved in the team. For the SBP certification, the Chain of Custody is set to the external purchase of wood pellets. The site selected for certification is the administrative office at Sundsvall. SCA is one of Europe's largest producers of forest-based bioenergy, with a total production of about 9 TWh per year. The organization has updated the scope in 2024 to biomass producer, having at that moment a capacity to produce SBP-certified woodchips, and in 2026, bark was also included as a product.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
SCA energy AB	Skepparplatsen 1, 85188 , SUNDSVALL, Stockholms län [SE-01]	Head Office	☒
Terminal storage	Töva	Terminal	☒

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.

The scope of certification covers the purchase and sale of SBP-claimed pellets, which are predominantly sourced from the organisation's own pellet production facilities. The scope also includes the production and sale of wood chips originating from forest areas managed by the organisation. For the production of this biomass, a Supply Base Evaluation (SBE) is implemented to ensure and demonstrate that the feedstock complies with the applicable SBP requirements, enabling its sale as SBP-compliant biomass.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that SCA Energy SA's management system is capable of ensuring that all requirements of the specified SBP Standards are implemented across the entire scope of certification.
The scope of the evaluation covered:
- Review of SCA´s management procedures;
- Review of SBP system control points and an analysis of the existing PEFC and FSC CoC system;
- Interviews with responsible staff;
- Review of the records and calculations;
- Review the REDIII requirements.
- Include Bark as a product type

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Henrique Silva	2.0
2. On-site (excl. travel time)	Henrique Silva	32.0
3. Report writing	Henrique Silva	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Henrique Silva	Lead auditor	Lead SBP, ENplus, GGL, SURE, FSC, and PEFC auditor and successfully passed the ISO 9001 Leader auditor training programme.

5.3 Description of evaluation activities

This surveillance audit was conducted on February 25, 2026. The audit was conducted on the basis of meetings/interviews with relevant people of the certificate holder, relevant documents and records, and other best available information. The audit consisted of an opening meeting, during which the scope was confirmed. The auditor also explained the methods to be employed during the audit. After this introduction, all relevant Bridging requirements of the SBP scheme for meeting REDIII were verified on compliance through the use of a report template and checklists.

Interviews described on the checklist

The audit was completed by filling in the audit report and discussing the audit results. Critical Control points were evaluated and found to be sufficiently managed, and a closing meeting was performed.

Interviews described on the checklist

During the audit, two out of ten forest sites were visited (SR(10)*0.6= 1,9)

5.4 List of forest management units and feedstock suppliers visited

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

Site name
Töva Terminal
Site location
Töva
Site description
Terminal to chipp biomass and storage
Rationale and focus of visit
Verify the type of biomass used to produce woodchips
Description of audit activity
Inpect the wole park and understand the process of reciving biomass, chipping and outgoing

Site name
Stormyra m.m.
Site location
Sundsvall
Site description
This site is a part of the forest roads maintenance where residues were chipped to produce Woodchips and sent to the terminal
Rationale and focus of visit
The objective of the visit was to confirm the operations made and the pre-evaluation made by sca
Description of audit activity
Considering the weather conditions, it was only possible to inspect the site and verify the reality of the evaluation

Site name
Gillemyrvägen m.m.
Site location
Sundsvall
Site description
This site is a part of the forest roads maintenance where residues were chipped to produce Woodchips and sent to the terminal
Rationale and focus of visit
The objective of the visit was to confirm the operations made and the pre-evaluation made by sca
Description of audit activity
Considering the weather conditions, it was only possible to inspect the site and verify the reality of the evaluation

Site name

N/A
Site location
N/A
Site description
N/A
Rationale and focus of visit
N/A
Description of audit activity
N/A

5.5 Describe audit sampling methodology used

During the preparation of the audit, a sample plan was developed based on the following criteria: - A review of documentation related to energy and carbon data for the chosen reporting period of the SAR (October 24 to November 25). - An evaluation of DTS. No secondary feedstock supplier audits were audited although secondary feedstock was not considered for the SBE. The sampling was based on the total number of 10 FMUs; the sites to visit are 2, the square root of 10 multiplied by 0.6. For WaR (bark), one out of two was visited.

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.

The EU RED SBE (Supply Base Evaluation under the RED III) is now sent to public consultation.
The Supply Base Report, including the SBEs (SBP and RED II Supply Base Evaluations), was first sent to the relevant e-mail contacts of the entities defined and identified on SCA's stakeholders list between 25-01-2025 and 23-02-2025.
Stakeholders contacted for engagement include economic, environmental, and social interests:

- Forest owners;
- Government regulators;
- Local and regional authorities;
- Indigenous people;
- Environment, nature conservation, NGO's;
- Forest and biomass certification representatives;
- Research institutes and the University.

5.7 Stakeholder feedback and response

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

No coments have been received

5.8 Main strengths and weaknesses of the management system and operations

The audit of SCA Energy AB demonstrated a good level of compliance with the applicable criteria of Standards 1, 2, 4, 5, and ID5D. There was reasonable evidence provided to support compliance, where a Non-Conformity was not detected. The existence of an FSC/PEFC Chain of Custody system is considered a main strength with respect to SCA´s overall conformity with the relevant SBP standards. All the RED III procedures and requirements are in place.
No weaknesses were identified.

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

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

To define the Supply Base is necessary to collect information on the origin of wood that was physically used for the production of the wood chips during the reporting period or is planned to be used within the next year. For Forest feedstock is necessary to determine: • Place of harvesting: the countries of origin of the trees; • Primary wood processor responsible for the supply of inputs SBP-compliant feedstock • Sites of feedstock harvesting. The SBP coordinator prepares the Supply Base Report (SBR) at the SBP Audit Portal annually, in English. The report must be translated into Swedish upon request of any stakeholder. Commercially sensitive and confidential information can be excluded from the SBR. The SBR shall be approved by the company management. The SBP coordinator is responsible for the accuracy and completeness of the SBR and its updates. Each update shall provide actual values (or correct bands of data) regarding the previous reporting period. Bands of values are given to exclude commercially important and confidential information from the SBR. The SBP coordinator ensures that every new SBR includes a description of any significant changes to the Supply Base. The SBR shall cover the feedstock origins from the reference period and all expected origins till the next audit. Feedstock used by SCA Energy to produce wood chips is mainly harvest residues - tops and branches from harvesting operations, and fuel wood, which consists of logs that do not have the proper quality and/or dimensions to become timber or pulp wood. • Harvest residues: when trees are cut into timber and pulp wood, logs are delimbed, and the branches and tops are placed into piles. These piles are then loaded onto a forwarder that places them on the roadside areas in bigger piles, which are later chipped and then transported directly to customers or to a terminal storage. • Fuel wood: this low-quality wood is forwarded to the roadside and then transported by trucks, in logs, to terminal storage, where they are chipped and delivered to customers. Supply Base Evaluation Within the SBE, four (4) of the SBP indicators were identified as specified risk. These specified risks are, however, well mitigatable by SCA Energy. About 50% of SCA Energy's sourcing feedstock is certified by FSC and/or PEFC. Moreover, forestry in Sweden has a long history and a solid framework at the level of relevant entities such as the Swedish Forest Agency, education and training entities, as well as at the level of local and central authorities. Perception of corruption in Sweden is very low, as confirmed by its CPI (Corruption Perception Index) score of 82/100 (2023). SCA Energy AB has implemented a Risk Management Plan (RMP) containing Risk Management Measures (RMM) for each Indicator rated as specified risk within its SBE Risk Assessment, with the objective of mitigating the risk and reducing the risk rating to low risk. The Risk Management Plan identifies: • to whom in the Supply Base the RMMs apply, to address all specified risks; • the timeframe by which the RMMs shall be implemented; and • the Means of Verification of the effectiveness of the RMMs to reduce the risk rating 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

All the requirements of standard 4 CoC were evaluated. The organization has an FSC and PEFC VoC system and has implemented version 2 of the standards well

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

The SBP Audit Report (SAR) on Energy and Carbon Data for Wood Pellets, version 3.0, has been completed according to the standard, and all data provided by the BP was verified for its consistency and accuracy. SCA does have in-depth procedures for this and has supplied and communicated actual data, as well as provided a good overview of the requirements for data collection. During the audit, it was observed that the period of the report was compliant.

5.13 Summary of audit findings for competency of involved personnel

The company consists of a biomass trading desk, of which one has the main responsibility related to the SBP system. During the audit, the auditee showed a clear and in-depth understanding of SBP, its procedures, and the proper execution of those. Personnel training has been carried out. Considering the size of the company, there were no risks detected related to the competency of the involved personnel.

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

Within the SBE, four (4) indicators were identified as specified risk. These specified risks are, however, well mitigatable by SCA Energy. About 50 % of SCA Energy's sourcing feedstock is certified by FSC and/or PEFC. Moreover, forestry in Sweden has a long history and a solid framework at the level of relevant entities such as the Swedish Forest Agency, education and training entities, as well as at the level of local and central authorities. Perception of corruption in Sweden is very low, as confirmed by its CPI (Corruption Perception Index) score of 82/100 (2023).

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Sweden
Area/Sub-Scope
All
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
In Sweden there is systematic planning of formal (legal) forest protection in Sweden through the establishment of national parks, nature reserves, habitat protection, Natura 2000-areas and nature conservation agreements. Whereas national parks only may be established on state land, nature reserves, habitat protection, Natura 2000-areas or nature conservation agreements can be established on forest land that continues to be privately owned. A natural conservation agreement is a civil contract between the state and a forest owner through which the latter undertakes to limit its forestry or make specific conservation measures on specific forest land. Regarding High Conservation Values, for HCV 1-4 and 6 there are good geographical databases showing protected sites, Natura 2000 sites, mires protection plan sites, water protection areas, cultural reserves and world heritage sites, as well as maps showing Woodland Key Habitats (WKH). Regarding the Sami reindeer herding area (HCV 5) there is a clear map of the year around areas, however for the winter grazing areas there is only a map from 1974. Within the reindeer herding area there is no information available on critical areas. This information exists in the Reindeer Management Plans but this information is the property of each Sami village and is not official. Regarding data on threat from forestry there is good information regarding protected areas and WKH and wetlands (HCV1-4). Regarding threat from forestry on HCV5 the effect of forestry on reindeer herding is well documented as well are threats for HCV6 on archaeological sites. HCV1, as defined in Sweden, includes legally protected areas designated for nature conservation and species protection, as well as sites with non-statutory protection. The risks associated with harvesting wood from HCV1 areas with statutory protection are considered as low due to effective monitoring and enforcement of legislation. HCV1 without statutory protection includes forest sites with clear old-growth characteristics, including old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. HCV2 in Sweden include forests with

high natural values above the nature conservation boundary, defined by Naturskyddsföreningen (1988) and the IFL database developed by the IFL Mapping Team (2006-2021). A large-scale survey effort to identify natural and continuous forests with high natural values in the north- western Sweden has been carried out by county boards in northern Sweden, and the data compiled by the Environmental Protection Agency (Alpine Forest Survey 2020). Identified areas have been described to represent intact landscapes of natural forests with a very high probability (95%) of hosting high natural values also at stand scale, therefore considered as HCV2. Within HCV2, forestry activities that cause damage to areas with high natural values are not allowed, and consideration must be taken to avoid fragmentation of intact forest landscapes. The main risk associated with HCV2 is related with the correct identification of forests with high natural values, from which wood should not be sourced. Currently, specific legislative regulations in the Forestry Act apply to the HCV2 area defined as sub-alpine forests and delineated by the SFA in 1991. In this area, a harvesting permit is needed from the SFA and all harvesting applications are assessed manually. HCV3 as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests where forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases. The state of biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2023) and the overall status of rare and threatened species has not improved during the last years (Species Trends, 2023), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection. According to available information, HCV4, defined as water protection areas, are not being threatened by forestry activities. HCV5 is defined as particularly important sites and essential resources for the Sami people, including old settlements, cultural monuments, work-enclosures (arbetshagar) and culturally important paths and water protection areas. Also, lichen-rich forests constitute a fundamental resource for the reindeer herding and such forest sites should be considered as HCV5 and identified in communication with reindeer herding communities (RHC, samebyar). The risks associated with HCV5 include lack of clearly defined SFA guidelines for the forestry sector on how to implement consideration to reindeer herding during forestry operations. HCV6 concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well- mapped and covered by management plans and legal protection. Forestry operation that causes the main threat to Sami cultural sites is soil scarification. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified during forestry planning and clearly specified in the compartment directives.

Detailed description of a mitigation measure

A Supplier Declaration is signed by feedstock supplier(s). Harvesting operations are monitored by SCA Energy.
The risk assessment is based on available map and databases. If maps have been

prepared in connection with certification or a management plan, these maps must be used in the process in order to ensure key species, habitats, ecosystems, HCV areas are identified.

To be able to identify these areas during work, machine operators working in the forest are trained. All forestry staff is trained on best practices in forestry.

Detailed description of CB evaluation of mitigation measure and its conclusions

The control system for feedstock includes regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 2 random visits to sites per month is made during or after conclusion of harvesting operations by the Operations Responsible.
If any deviations or non-conformities from visits or other observations occur, the risk approach and its mitigation measures shall be reviewed. If we are not able to reduce the risk, such feedstock will not be eligible to be SBP-compliant feedstock.

Country

Sweden

Area/Sub-Scope

All

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

In Sweden there is systematic planning of formal (legal) forest protection in Sweden through the establishment of national parks, nature reserves, habitat protection, Natura 2000-areas and nature conservation agreements. Whereas national parks only may be established on state land, nature reserves, habitat protection, Natura 2000-areas or nature conservation agreements can be established on forest land that continues to be privately owned. A natural conservation agreement is a civil contract between the state and a forest owner through which the latter undertakes to limit its forestry or make specific conservation measures on specific forest land. Regarding High Conservation Values, for HCV 1-4 and 6 there are good geographical databases showing protected sites, Natura 2000 sites, mires protection plan sites, water protection areas, cultural reserves and world heritage sites, as well as maps showing Woodland Key Habitats (WKH). Regarding the Sami reindeer herding area (HCV 5) there is a clear map of the year around areas, however for the winter grazing areas there is only a map from 1974. Within the reindeer herding area there is no information available on critical areas. This information exists in the Reindeer Management Plans but this information is the property of each Sami village and is not official. Regarding data on threat from forestry there is good information regarding protected areas and WKH and wetlands (HCV1-4). Regarding threat from forestry on HCV5 the effect of forestry on reindeer herding is well documented as well are threats for HCV6 on archaeological sites. HCV1, as defined in Sweden, includes legally protected areas designated for nature conservation and species protection, as well as sites with non-statutory protection. The risks associated with harvesting wood from HCV1 areas with statutory protection are considered as low due to effective monitoring and enforcement of legislation. HCV1 without statutory protection includes forest sites with clear old-growth characteristics, including old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected

species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. HCV2 in Sweden include forests with high natural values above the nature conservation boundary, defined by Naturskyddsföreningen (1988) and the IFL database developed by the IFL Mapping Team (2006-2021). A large-scale survey effort to identify natural and continuous forests with high natural values in the north- western Sweden has been carried out by county boards in northern Sweden, and the data compiled by the Environmental Protection Agency (Alpine Forest Survey 2020). Identified areas have been described to represent intact landscapes of natural forests with a very high probability (95%) of hosting high natural values also at stand scale, therefore considered as HCV2. Within HCV2, forestry activities that cause damage to areas with high natural values are not allowed, and consideration must be taken to avoid fragmentation of intact forest landscapes. The main risk associated with HCV2 is related with the correct identification of forests with high natural values, from which wood should not be sourced. Currently, specific legislative regulations in the Forestry Act apply to the HCV2 area defined as sub-alpine forests and delineated by the SFA in 1991. In this area, a harvesting permit is needed from the SFA and all harvesting applications are assessed manually. HCV3 as defined in Sweden includes legally protected areas as well as sites with non-statutory protection. The risks associated with harvesting wood from areas with statutory protection are considered low due to effective monitoring and enforcement of legislation. HCV3 without statutory protection include Important Bird Areas (IBAs), wetlands of international importance (Ramsar sites) and extensive mire formations under the Mires Protection Plan. In practice, however, a great majority of these sites are protected due to the overlap with Natura 2000 areas, national parks and nature reserves. Also, wetland areas, even if forested, constitute non-productive forests where forestry activities are not permitted. HCV3 also includes forest sites with clear old-growth characteristics, such as old trees, uneven-aged stand structure, large amount of dead wood in different composition stages, and/or sites with a high concentration of rare, threatened or protected species. These habitats have previously been identified and registered by the Swedish Forest Agency (SFA) and large forestry companies. Due to changes in policy, the WKH concept and methodology is no longer being used by the SFA and forest owners have been able to request the removal of WKH registered after 2019 from the database. After a Supreme Court decision in early 2024, the SFA will no longer unregister WKH's from its database but this decision does not affect WKH's in the forestry companies' databases. The state of biodiversity in Sweden has been assessed as poor in the latest evaluation by SFA (Levande Skogar, 2023) and the overall status of rare and threatened species has not improved during the last years (Species Trends, 2023), which relates to that forests of high importance for forest biodiversity and conservation are not receiving sufficient protection. According to available information, HCV4, defined as water protection areas, are not being threatened by forestry activities. HCV5 is defined as particularly important sites and essential resources for the Sami people, including old settlements, cultural monuments, work-enclosures (arbetshagar) and culturally important paths and water protection areas. Also, lichen-rich forests constitute a fundamental resource for the reindeer herding and such forest sites should be considered as HCV5 and identified in communication with reindeer herding communities (RHC, samebyar). The risks associated with HCV5 include lack of clearly defined SFA guidelines for the forestry sector on how to implement consideration to reindeer herding during forestry operations. HCV6 concerns globally, nationally and locally important cultural values and include Sweden registered archaeological monuments and cultural history monuments of national interest, such as world heritage sites and cultural reserves, and culturally important areas for the Sami people, including old settlements, cultural monuments, work-enclosures and culturally important paths. World heritage sites and cultural reserves can be considered well protected against substantial damage from forestry activities, since these areas are well- mapped and covered by management plans and legal protection. Forestry operation that causes the main threat to Sami cultural sites is soil scarification. As many sites are not marked in the field they are at risk of being overlooked by the machine operators if not previously identified during forestry planning and clearly specified in the compartment directives.

Detailed description of a mitigation measure

A Supplier Declaration is signed by feedstock supplier(s). Harvesting operations are monitored by SCA Energy.
The risk assessment is based on available map and databases. If maps have been prepared in connection with certification or a management plan, these maps must be used in the process in order to ensure key species, habitats, ecosystems, HCV areas are identified and evaluated.

To be able to identify these areas during work, machine operators working in the forest are trained. All forestry staff is trained on best practices in forestry.

Detailed description of CB evaluation of mitigation measure and its conclusions

The control system for feedstock includes regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 2 random visits to sites per month is made during or after conclusion of harvesting operations by the Operations Responsible.
If any deviations or non-conformities from visits or other observations occur, the risk approach and its mitigation measures shall be reviewed. If we are not able to reduce the risk, such feedstock will not be eligible to be SBP-compliant feedstock.

Country

Sweden

Area/Sub-Scope

All

Indicator

4.2.6 Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.

Specified risk description

The control system for feedstock includes regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to conserve and increase biodiversity. At least 2 random visits to sites per month is made during or after conclusion of harvesting operations by the Operations Responsible. If any deviations or non-conformities from visits or other observations occur, the risk approach and its mitigation measures shall be reviewed. If we are not able to reduce the risk, such feedstock will not be eligible to be SBP-compliant feedstock.

Detailed description of a mitigation measure

- Commitment for communication with Indigenous People and implementation of consideration to reindeer herding interests.
- Identification of which reindeer herding villages are present in the are of operations through mapping data and other available information.
- Information and consultation of Indigenous People's.
- Document verification and field visits to harvesting sites, with focus on abundance of ground and arboreal lichens.

A Supplier Declaration is signed by feedstock supplier(s).
To be able to identify these areas during work, machine operators working in the forest are trained. All forestry staff is trained on best practices in forestry.

Detailed description of CB evaluation of mitigation measure and its conclusions

The control system for feedstock includes regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if consultation to Indigenous People is made and, if applicable, an accommodation process is held. At least 2 random visits to sites per month is made during or after conclusion of harvesting operations by the Operations Responsible. If any deviations or non-conformities from visits or other observations occur, the risk approach and its mitigation measures shall be reviewed. If we are not able to reduce the risk, such feedstock will not be eligible as SBP-compliant feedstock.

Country

Sweden

Area/Sub-Scope

All

Indicator

4.2.7 Designated cultural heritage sites shall be preserved.

Specified risk description

The control system for feedstock includes regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if consultation to Indigenous People is made and, if applicable, an accommodation process is held. At least 2 random visits to sites per month is made during or after conclusion of harvesting operations by the Operations Responsible. If any deviations or non-conformities from visits or other observations occur, the risk approach and its mitigation measures shall be reviewed. If we are not able to reduce the risk, such feedstock will not be eligible as SBP-compliant feedstock.

Detailed description of a mitigation measure

A Supplier Declaration is signed by feedstock supplier(s). Harvesting operations are monitored by SCA Energy.
The risk assessment is based on available map and databases as well as a review of the area before start. If maps have been prepared in connection with certification or a management plan, these maps must be used in the process in order to ensure cultural heritage areas are identified and considered.

To be able to identify these areas during work, machine operators working in the forest are trained. All forestry staff is trained on best practices in forestry.

Detailed description of CB evaluation of mitigation measure and its conclusions

The control system for feedstock includes regular follow-up of suppliers and inspections to harvesting operations to check if harvesting is made according to best practices, including for this indicator, if measures are in place to preserve cultural heritage. At

least 2 random visits to sites per month is made during or after conclusion of harvesting operations by the Operations Responsible.
If any deviations or non-conformities from visits or other observations occur, the risk approach and its mitigation measures shall be reviewed. If we are not able to reduce the risk, such feedstock will not be eligible to be SBP-compliant feedstock.