



Preferred by Nature OÜ Evaluation of Bimatra bvba Compliance with the SBP Framework: Public Summary Report

Fourth Surveillance Audit

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The promise of good biomass



Completed in accordance with the CB Public Summary Report Template Version 1.8

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

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Table of Contents

1	Overview
2	Scope of the evaluation and SBP certificate
2.1	Description of the company
2.2	Detailed description of the Chain of Custody system
3	Specific objective
4	Evaluation process
4.1	Timing of evaluation activities
4.2	Description of evaluation activities
4.3	Sampling methodology
4.4	CB stakeholder engagement
4.5	Stakeholder feedback
5	Results
5.1	Main strengths and weaknesses
5.2	Rigour of Supply Base Evaluation
5.3	Collection and communication of data
5.4	Competency of involved personnel
6	Review of company's risk assessments
6.1	Overview of company's risk assessments and mitigation measures
6.2	Specified risk indicators and mitigation measures
7	Non-conformities and observations
8	Certification decision

1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Ondrej Tarabus
Primary CB contact email:	otarabus@preferredbynature.org
Audit team leader:	Pilar Gorria Serrano
Audit team members:	N/A
Name of the Company:	Bimatra bvba
Company legal address:	6 Industrielaan str., 8770 Ingelmunster, Belgium
Company contact for SBP:	Bart De Clerck
Company contact email:	bart@bimatra.be
Company website:	https://www.bimatra.be
Installation date:	N/A
(production of heat, cooling or electricity from biomass has started)	
SBP Certificate Code:	SBP-07-45
Date of certificate issue:	24 Jan 2020
Date of certificate expiry:	23 Jan 2025
Audit closing meeting date:	12 May 2023
Audit cycle:	Fourth Surveillance Audit

2 Scope of the evaluation and SBP certificate

Scope Item	Check all that apply to the Certificate Scope	Change in scope (N/A for Assessments)
Primary Activity:	Biomass Producer	☐
Approved Standards:	SBP Standard 1: Feedstock Compliance Standard; SBP Standard 2: Verification of SBP-compliant Feedstock; SBP Standard 4: Chain of Custody; SBP Standard 5: Collection and Communication of Data Instruction	☐
Includes Supply Base Evaluation (SBE):	Yes	☐
Includes REDII scheme	No	☐
Includes REDII SBE	No	☐
Includes communication of Dynamic Batch Sustainability Data (DBSD)	No	☐
Includes Group Scheme	No	☐
Products	Chips	☐

Feedstock types:	Primary	☐
Feedstock origin (countries):	Belgium	☐
SBP-endorsed Regional Risk Assessments used:	Not applicable	☐
Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/		☐
Chain of custody system implemented:	PEFC, FSC: PEFC: CU-PEFC-803341-P22 FSC: SGSCH-COC-008396	☐
	Transfer	☐

2.1 Description of the company

Bimatra is a forest contractor that produces and sells wood chips. BP's office is situated in Ingelmunster, Belgium. The BP has their own machinery to harvest, chip and transport biomass but can also purchase biomass from other suppliers. The material is purchased as standing trees (in which case some assortments might be sold to sawmills and the low quality wood is chipped) or slash wood after harvest. The material is sourced from Belgium (either FSC/PEFC certified or included in SBP SBE) or from southern part of Nederland and France (around 10% of material used) but this material is not used for in SBP system and is not going to Gent port where all SBP certified material is accumulated. Bimatra's supply base is the Belgian forests, roadside wood, riverside wood, nature areas and urban plantations, all over Belgium, mainly in Flandres but also a part of Wallonia (French speaking part of Belgium). Chips are produced from primary feedstock from forest in Belgium. Wood chips in all cases are produced onsite (at harvest site) by mobile chipper, loaded to BP's lorry and transported directly to Gent harbour without any intermediate storage (FAS, Incoterms). Belgian forest owners are well organised in various local and national associations. The 'bosgroep' is well known trade organisation of private forest owners. When looking at land ownership around 60% of the feedstock is coming from Public landowners, and 40% from private owners. As Belgium contains a large number of Natura2000 sites it is estimated that around 28% of the feedstock is coming from such sites. Two certification options exist in forest management in Belgium: PEFC and FSC. The areas owned by the Belgian states have been mostly certified according to one or to both standards. In private and municipal forests, some have been certified according to PEFC and some according to FSC but there are also lots of (mostly small) forests that are not certified.

2.2 Detailed description of the Chain of Custody system

BP holds valid COC certificates. PEFC: CU-PEFC-803341-P22 and FSC: SGSCH-COC-008396. SBP certification is based on implementation of PEFC CoC certification requirements, however in case of

feedstock supplies with FSC 100% claim, it is also considered by BP as SBP-compliant feedstock. Transfer system of claims is implemented. So far the BP has not bought any PEFC/FSC certified wood material. The current scope of SBP certificate covers only direct transportation of the wood chips from the forest to Gent harbour and its unloading there (FAS Incoterms), therefore most important is to agree with the supplier that PEFC or FSC certificate code and claim are specified in purchase agreement and sales document. The waybill is performed by BP, and wood chips are transported to harbour by BP's own transport (lorry). BP is not responsible for biomass handling/storage in harbour, but only for its unloading in harbour. All shipments are measured at harbour in metric tonnes without conversion. Therefore, by default the conversion factor is 1. The weight delivered and registered in harbour is also invoiced by suppliers to BP.

3 Specific objective

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. The scope of this evaluation also covered the Supply Base Evaluation, and the mitigation measures describing herein. The scope of the evaluation covered:

- Review of the BP's management procedures, including requirements designated in SBP standard #1 V1.0
- Review of the Supply Base Report;
- Review of the risk assessment results;
- Review of PEFC system control points, analysis of the existing PEFC CoC system;
- Evaluation of mitigation measures implemented for primary feedstocks (including inspection of primary feedstock suppliers);
- Review of the records, calculations and conversion coefficients;
- Interviews with responsible staff;
- Review of the records

4 Evaluation process

4.1 Timing of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	PGS, MR and MK	4,0
2. On-site (excl. travel time)	PGS, MR and MK	20,0
3. Report writing	PGS	8,0
4. Other	N/A	0,0

Audit Schedule			
Activity	Location	Auditor name	Date/time
<i>STD 5: Energy data and SAR revision</i>	Desk revision	MR	02 Feb 2023/10:00
<i>Field work - FMUs visit</i>	FMUs visits in Belgium	MK	28 Feb 2023/8:00
<i>STD 1 and 2 Revision: risk assessment and mitigation measures</i>	Desk revision	PGS and MK	02 Mar 2023/10:00

<i>STD 4: chain and custody</i>	Desk revision	PGS and MK	31 Mar 2023/13:00
<i>Stakeholder consultation</i>	Onsite interviews and field inspections	MK	31 Mar 2023/9:00
<i>Closing meeting</i>	Desk revision	PGS and MK	12 May 2023/11:00

Auditor qualification		
Auditor name	Role	Qualification
Pilar Gorría	Lead auditor	Pilar is a forestry engineer from the University of Madrid. Part of her studies took place at the Forestry Research National Center-BFV in Vienna, where she explored carbon soil emissions in commercially managed forests. In her professional career, she has worked with forest fire prevention, environmental improvement plans and within the international development program of the National Park Agency of Spain
Michael Kustche	Auditor	Master in forestry, Lead Auditor Joining training on regularly basis. He has passed SBP auditor training In Berlin and Edingburg. Experience with several SBP assessments and annual audits in Europe
Mikhail Rai	Auditor	Mikhail has been working at Preferred by Nature since 2017. He is a lead auditor for FSC, PEFC, SBP, and LegalSource certification schemes. Expert on timber legality, supply chains and trademarks. The total work experience in the field of woodworking, timber trade, valuation, legal and consulting activities is more than 10 years. Mikhail holds BSc in Forestry. He successfully completed NEPCon FSC forest management and chain of custody lead auditor training courses in 2017, LegalSource and Controlled Wood

		training in 2018. In 2022, he attended a course on the ISO 45001:2018 standard "Development, implementation and internal audit of the occupational health and safety".
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4.2 Description of evaluation activities

The audit started with an opening meeting, where the audit team leader introduced the audit team, provided information about audit plan, methodology, auditors qualification, confidentiality issues, and audit methodology and clarified verification scope. Auditor explained the aim and objectives of the audit, informed about the audit process, underlined the need to collect objective evidence through a combination of document review, site visits, interviews and discussions, explained the essence and importance of sampling aspect of the auditing.

The audit was focused on the revision of the new Supply Base, revision of the new added areas to the Supply Base Report, purchase activities focusing on supplier evaluation, claims, feedstock classification and COC for those activities. The new SAR with new energy data was also reviewed and some samples verified.

Audit was conducted in different sessions and different formats:

First part of the audit was focused on the Energy data and the SAR analysis, auditor review feedstock classifications, distances, SDIs, transport routes, type of feedstock and sampled different origins and trucks.

In the second part of the audit, auditor analyse the risk assessment and mitigation measures as well as SBR for the reporting period. This evaluation was done partly remote and based on the results a field sampled was done. FMU visits were conducted at the end of February by auditor. As result of the field visit and the analysis of mitigation measures, a stakeholder consultation with forest authorities in the Supply Base was conducted to ensure where their monitoring was sufficient to ensure some indicators as HCV were considered low risk and in witch circumstances Mitigatoin measures implemented by BIMATRA were requested.

SBP STD 4 with focus on CCP for the scope was also evaluated specifically: purchase procedures and records, supplier verification scope, control system (transfer vs credit accounts), volumes and claims recording system, storage and sales.

Finally, a closing meeting was conducted in May where the main audit results were presented to the client.

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4.3 Sampling methodology

Auditor used the formula $0.6 \times \text{square root of the specified risk FMUs}$ to sample the onsite visit. For the selection of the FMUs visited, auditor consider different origins and risk, mainly focussed to cover poplar or other conifers plantations and other natural forest; type of operations thinnings vs final/clear cuts were also used. For invoices and other document sampling a random sampling was used for this evaluation. Auditor interview all staff involved in forest management activities.

4.4 CB stakeholder engagement

A stakeholder consultation with forest authorities in the Supply Base was conducted to ensure where their monitoring was sufficient to ensure some indicators as HCV were considered low risk and in witch circumstances Mitigation measures implemented by BIMATRA were requested.

4.5 Stakeholder feedback

Stakeholders confirmed that harvesting licence are issued in all cases within the supply base. The harvesting licence include an analysis of HCV and other biodiversity aspects that shall be considered during forest operations and these licences are developed based on GIS databases and field inspections. It was also confirmed that in case of final harvest, forest authorities conducts onsite visit during and/or after the harvesting operations to monitor the implementation but in case of thinning, these monitoring visits are not always conducted. Therefore, auditor considers that in case of thinnings, BIMATRA needs to implement mitigation measures at the forest level for indicator 2.1.2.

5 Results

5.1 Main strengths and weaknesses

Strengths: Strong monitoring from the forest authorities within the Supply Base; use of the PEFC transfer system; small, simple and transparent supply chains; effective recordkeeping system; small number of the management staff and clearly designated responsibilities.

Weaknesses: Dynamic relation with suppliers, which may start the field works and harvestings before the business is done with BP. See NCR's section.

5.2 Rigour of Supply Base Evaluation

The Supply Base Evaluation was implemented only for primary feedstock sourced from Belgium. The supply base is the forests, roadside wood, riverside wood, nature areas and urban plantations, all over Belgium. Two feedstock types have been identified by BP: thinning from semi-(natural) forest and final harvest from poplar plantations or other non-forest areas. Since the legislation requirements are the same for the whole supply base, SBE is completed without splitting the supply base to sub-scopes.

Bimatra has contracted the Forestry Service Group to assist with the Supply Base Evaluation. They are also working with FSC international to compile CNRA 's for many countries around the world, including Belgium. They have 25 years of experience in this type of work.

The CNRA for Belgium was used as the backbone of BP's SBE. The CNRA has been completed by FSC International in 2017 and the actual work was carried out by several expert-contractors. The CNRA process is a lengthy one that takes more than a year to complete. The process includes stakeholder consultation and the risk assessment is done in a team effort where international consultant work with a larger group of local experts. It includes a public consultation round as well. All information about the procedures and results can be found here: <https://fsc.org/en/document-centre/documents/resource/397>

The CNRA resulted to a low risk identification for all 5 main categories and all 32 underlying indicators. BP has changed the risk designation based on the feedback from the initial assessment from low to specified risk for 6 SBP indicators (for detail see below). Considering that the even though there exists risk (which could be classified as specified) that the material would not comply with these indicators, the risk is still relatively low and therefore the mitigation measures are also quite mild and not necessarily require checking the site physically before the harvesting. This approach was accepted by the auditor, however minor gaps were identified - for details see below.

The current definition of the scope as adopted by the organization was adequate for the characteristics and management system. The mitigation measures are effective (with some gaps identified as mentioned under non-conformity section of this report), the audit also confirmed that the sites from outside forest are replanted after harvest except for cases where the reason for harvest is infrastructure in which case the trees are planted somewhere else as required by the legislation.

5.3 Collection and communication of data

Only diesel is used for wood chipping and wood chips transportation to Gent harbour. Diesel consumption for wood chipping is not known, therefore BP took the default value (1,67 l/tonne feedstock) from ID 5E.

Diesel consumption by trucks during wood chips transportation to harbour is registered by BP for each vehicle and is known exactly.

5.4 Competency of involved personnel

The only person responsible for implementation of all SBP requirements is Bart de Clerck, Director of Bimatra. Interviews conducted to Bart during 2 days of audit, confirmed that he is familiar with all applicable SBP requirements. Furthermore, prior to and during SBP audit, BP was also supported by customer representative Mrs.

Simona Ferutta, specifically in issues related to SAR completion. Mrs. Simona is the leading expert in Italy & Spain with regards to SBP certification .

6 Review of company's risk assessments

6.1 Overview of company's risk assessments and mitigation measures

The organization has used their own risk assessment (RA) developed by external consultant. The content of the risk assessment was reviewed by the auditor and two rounds of comments were provided prior the assessment. The updated RA was provided before the annual audit and the auditor reviewed the changes done by the BP. Experience with risk assessment as well as available literature was used during the review.

6.2 Specified risk indicators and mitigation measures

Country:
Belgium

Indicator:

2.1.1 The BP has implemented appropriate control systems and procedures for verifying that forests and other areas with high conservation value in the Supply Base are identified and mapped.

Specific risk description:

HCVs can be separated in 6 different groups, as can be found in the CNRA (indicators 3.1 till 3.6).
HCV 1 - Species diversity · HCV 2 - Landscape-level ecosystems and mosaics · HCV 3 - Ecosystems and habitats · HCV 4 - Critical ecosystem services · HCV 5 - Community needs · HCV 6 - Cultural values Each of these groups is low risk for Belgium as a whole. Conclusions in the CNRA in more detail: HCV cat Conclusion (as stated in the CNRA, conclusions are based on about 25 pages of evidences, which we cannot all repeat here). 1 Flanders: We conclude that Flanders has implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. We may also assume that the daily practise in the field, with harvesting permits and the online map systems are good enough, and publically available, to guarantee a proper implementation of laws without much room for doubts and mistakes. Besides this the law enforcement is strict enough, and effective. Biodiversity levels still need to improve, but regulations are in place. Based on the above sub-assessments we classify all source types related to Flanders as low risk. Wallonia: We conclude that Wallonia has implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. We may also assume that the daily practise in the field, with harvesting permits and the online map systems are good enough, and publically available, to guarantee a proper implementation of laws without much room for doubts and mistakes. Besides this the law enforcement is strict enough, and effective. Biodiversity levels still need to improve, but regulations are in place. Altogether we therefore classify all source types related to Wallonia as low risk. Brussels capital: we conclude that Brussels capital has implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. We may also assume that the daily practise in the field, with harvesting permits and the online map systems are good enough, and publically available, to guarantee a proper implementation of laws without much room for doubts and mistakes. Besides this the law enforcement is strict enough, and effective. Biodiversity levels still need to improve, but regulations are in place. Altogether we classify all source types related to Brussels Capital as low risk. 2 Landscape-level ecosystems and mosaics. There are no forest ecosystems in Belgium that meet the definition for large, landscape-level ecosystems or ecosystem mosaics that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance. It was decided that this type of HCV is not present in Belgium. Indeed it was thought to be extremely rare in Europe, with only forests such as Bialowieza in Poland, being in this category. We classify all source types as low risk. 3 Habitat levels show a mixed picture and in general still need more time to improve. However, we may conclude that Belgium properly implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. We may also

assume that the daily practise in the field, with permits and the online map systems are good enough, and publically available. This guarantees a proper implementation of laws without much room for doubts and mistakes in all 3 regions. Besides this the law enforcement is strict enough, and effective in Belgium. Based on the above sub-assessments we classify all source types as low risk. 4 Forests acting as protection against erosion and flooding. With regards to the presence of forests acting as protection against flooding and erosion, and if these are potentially threatened by forest management activities, the conclusion is that their occurrence is small in the area under assessment, and it is effectively protected from threats caused by management activities. Forests acting as barriers for destructive fire. There are no special forests classified and acting as barriers for destructive fire, nor is there much need to appoint such forests. Thus there is no danger that any forest management will contribute to any further increase of forest fires. Forests acting as clean drinking water catchments and protection of water quality. With regards to the presence of forests acting as a source for clean drinking water, and if these are potentially threatened by forest management activities, the conclusion is that they are present in the area under assessment, and they are effectively protected from threats caused by management activities. We found no further evidence or data that prove otherwise. Based on the above sub-assessments we conclude that, for HCV 4, all of Belgium is considered low risk. 5 This HCV does not appear to occur in the Belgium context. No forest areas were identified that are fundamental to meeting the basic needs of local communities or indigenous people. There are no cases in literature, press or international reports to be found where this is stated different. There are also no special laws or regulations that regulate such things, which is another indication that there is no clear need for this. Besides this no sources mention indigenous people (IP) presence in Belgium, neither the sources that give overviews, such as The Indigenous World, nor could any report or website be found mentioning or claiming IP presence or a discussion or debate about such a presence. We classify all source types as low risk. 6 Examples of cultural sites found in forests (such as archaeological sites, monuments etc.) are rarely considered critical to local community's traditional cultural identity. Besides that archaeological features are already marked and mapped by the regional agencies. These sites may be considered HCV sites, but are in practice already fully protected during forestry operations by the forest laws. There are no cases in literature, press or international reports to be found where heritage sites seems to be threatened by forest management. There are thus no economic incentives that would lead to, and no well-known cases of, forest management activities causing destruction or disturbing of rights/values of features of national cultural significance. For HCV 6, all of Belgium is considered low risk. It simply means that, when a BP follows the laws and regulations, there is no risk that HCV's are damaged. And any company or BP in Belgium has to follow the law. Protection categories In Flanders the following protection categories are in place: Natura2000, Biological Hotspots map (Biologische Waarderings Kaart), Speciale Beschermings Zone's (SBZ), European Bird and Habitat regulation (called VEN in Flanders), natural parks (Parcs Naturels), nature reserves, forest reserves, and one national park (de 'Hoge Kempen'). In Flanders the Spatial Structure Plan for Flanders (1997) contains 125.000 hectares (9,2 % of the total surface area of Flanders) for the Flemish Ecological Network (called VEN), consisting of Large Units of Nature and Large Units of Nature in Development. Furthermore, nature interweaving areas ('Natuurverwevingsgebieden') are designated, in which the ecological function shall sustainably be combined with agriculture, forestry and recreation. These areas shall be connected by the provinces in their spatial structure plans. Forests could also be protected because of special regulations about the protection of historical real estates (castles, etc.). Besides this forests can be protected as buffer zones around other protected areas. More recently (2016) a new methodology is developed to score the ecological value of forests which is applied to forests that are outside the permanent forest estate (forests on land that is currently not classified as forest as a land-use category). These new actions are based on the new article 90 of the official 'Bosdecreet'. This scoring system looks at 5 different criteria: size, history, ecological value (existing map), desired nature & forest types (GNBS) and location related to value forests. As a result of this 'scoring' around 12.500 ha of 'most vulnerable and valuable forests' has been prepared by the Flemish government (Meest Kwetsbare Waardevolle Bossen (MKWB)). These are lands where HCVs can occur. The Flemish government has already taken the decision to increase the level of protection for those forests against permanent deforestation. It was decided in 2019 that such 'forest' will simply be considered real forest and will thus be bound by all other normal forests regulations, even when they do not have the official classification as forest. In Wallonia the following protection categories are in place: Natura 2000, European Bird and Habitat regulation, protected natural sites (public nature reserves, recognized nature reserves, and forest reserves) and ancient forests. In the Brussels capital region Natura2000 and Speciale Beschermings Zone's (SBZ) can be found. In Belgium there are no forest ecosystems that are classified as a Global 200 Ecoregion. There are 9 Priority forest habitats recognised under the EU Habitats Directive (see below). There are 9 RAMSAR sites designated (all wetlands). Nature 2000 New Nature 2000 sites in Flanders are proposed by INBO. They select and propose areas based on the EU Birds & the EU Habitats Directive. If sites are selected because of birds or habitats they will be called Speciale Beschermings Zone's (SBZ). This means that all such SBZ sites are

also Nature 2000 sites. The whole procedure is regulated throughout the “Natuurdecreet” law. In Wallonia the idea is the same, but the selection of sites is done by 8 special committees, each in its own part of Wallonia. There is no separate law; work is done according to the EU laws. Sites are officially named ‘Nature 2000’ sites. In total 148 sites (out of 240) are covered by a decree of designation in 2016. Implementation of Nature 2000 in Belgium as a whole is well underway and in a similar state as compared to other EU countries (there is a 6 –year work program with detailed goals and targets).

High Conservation Value Forest in Belgium

The CNRA analyses is based on so called ‘source types’. A source type is a timber/NFTP source with similar geographical and/or functional characteristics with a homogenous risk designation. These are potential sources from which timber could enter the market, and end up in the supply chain of FSC certified timber processing companies. Such source types need to be defined because risks could be different with each of them. The following source types were identified:

- Flemish Region, state owned, permanent, semi natural, forest.
- Flemish Region, military owned, permanent, semi natural, forest.
- Flemish Region, privately owned, permanent, semi natural, forest.
- Flemish Region, state owned, other lands with forests, semi natural, forest.
- Flemish Region, privately owned, other lands with forests, semi natural, forest.
- Walloon Region, state owned, permanent, semi natural, forest.
- Walloon Region, military owned, permanent, semi natural, forest.
- Walloon Region, privately owned, permanent, semi natural, forest.
- Walloon Region, state owned, other lands with forests, semi natural, forest.
- Walloon Region, privately owned, other lands with forests, semi natural, forest.
- Brussels Capital Region, state owned, permanent, semi natural, forest.
- Brussels Capital Region, privately owned, permanent, semi natural, forest.
- Brussels Capital Region, state owned, other lands with forests, semi natural, forest.
- Brussels Capital Region, privately owned, other lands with forests, semi natural, forest.

Wood with non-forest origin. Small scale landscape elements like poplar or willows along roads or canals, or vegetation in small urban parks, or private gardens are used as feedstock by Bimatra. Such small scale landscape elements are not considered to be forest according to the forest definition. Such sites are not even counted in the total forest areas in the country. There is also no ‘forest management’ as such because for these ‘landscape elements’ no forest management is applicable. In the contractors manual there is a small risk assessment presented anyway in case high conservation values are encountered in these small scale landscape elements. With this assessment potential risks while harvesting can be identified. This is part of the companies ‘good practises’ and it is a mitigation measure (see last box below, after Risk rating).

Flanders. In Flanders such elements are called KLE (Kleine landschapselementen, small landscape elements). In laws and regulations these KLE’s are elements like berms, tree lines, water sources, dikes, grafts, shrublines, hedges, hollow roads, orchards, hedges around parcels, streams, ditches etc. All such elements can be found on a digital map: ‘De Biologische Waarderingskaart (BWK)’. The mapping units of the Biological Valuation Map of Belgium that correspond to each type of small landscape element or vegetation and the normal maintenance of this nature (elements) are described in circular LNW / 98/01. In the event of a proposed change to a small landscape element or vegetation, it is always necessary to check on the site to which mapping unit the element or vegetation actually corresponds! In view of the scale level and the specific conditions of the vegetation survey, not all vegetation is mapped on the sheets of the Biological Assessment Map.

Legislation: The legal provisions regarding the protection of vegetation and KLEs can be found in the Decree of 21/10/1997 on nature conservation and the natural environment (the Nature Decree), article 13. The protection of vegetations and KLEs is further elaborated in the Decree of the Flemish Government of 23/07/1998 laying down further rules for the implementation of the Decree of 21 October 1997 on nature conservation and the natural environment (the Vegetation Decree). The protection procedures and the description of vegetations and KLEs are included in Circular LNW / 98/01 of 10/11/1998 regarding general measures regarding nature conservation and regarding the conditions for modifying vegetation and small landscape elements according to the decision of the Flemish government of 23 July 1998 laying down further rules for the implementation of the Decree of 21 October 1997 on nature conservation and the natural environment. The mentioned document (link above) pre-scribes the situation for each type of small scale element. In summary the conclusion is that a permit is needed in almost all cases except for very small scale elements in private gardens (like a solitary tree, then the owner only needs to ‘inform’ the municipality that he will remove it). In then depends on the location and surrounding of the element what will happen. In some cases environmental staff of the municipality can decide, in other cases Natuur & Bos have to be consulted and in extreme cases the minister has to make the decision. In any case the system is more than sufficient to protect HCV’s that might occur in these KLE’s.

Wallonia Management of the KLE’s in Wallonia is arranged in a similar way as in Flanders. A good summary and introduction website can be found here (Walloon government, in French). But the geographical situation in general with KLE’s is different. There is substantial less fragmentation of nature in Wallonia. Therefore most KLE’s are actually part of forest management because they are often part of it. Besides this Wallonia does a lot to preserve and to increase KLE related nature. In 2019 the new political partners agreed to plant an additional 4000 km of traditional hedges. Besides this there is special legislation to protect the elements. And a

system of permits is in place, just like Flanders. Maps are available as well. Like in Flanders the system is more than sufficient to protect HCV's that might occur in these KLE's. Cultural values and Cultural Heritage Sites. HCV 6 is present in the area under assessment. There are many registered cultural heritage sites and features in Belgium, with some of these sites found in forest reserves. Sites in Flanders and Brussels-Capital are listed on a website for public access. Another source lists the sites per Belgian province. In Wallonia sites are managed and protected by the 'CRMSF Wallonia'. In Flanders this is the 'KCML-Flanders' and for the Brussels-Capital region this is 'KCML Brussels'. Each of the 3 regional agencies is working according to their own regulations. All protected sites are considered by regional agencies as irreplaceable and they are strictly protected. Cultural heritage sites can be ancient graves and burial mounds, but may also include relicts of early settlements, fortifications, old bridges and roads, stone walls, etc. There are also areas with landscapes of national cultural significance. Examples of these include early industrial areas with dams, mill ponds etc. In Belgium there are two Unesco commissions; The Flanders Unesco Commission (VUC), raised in 2003 and the 'Commission belge francophone et germanophone pour l'Unesco' raised 2006. Currently there are 11 sites listed in Belgium. There are no Belgium sites on the UNESCO 'danger' list of 'World Heritage sites in Danger'. Belgium itself did not report any major problems with protection in their official 'cycle 1' report to UNESCO. Examples of cultural sites found in forests (such as archaeological sites, monuments etc.) are rarely considered critical to local community's traditional cultural identity. Besides that archaeological features are already marked and mapped by the regional agencies. These sites may be considered HCV sites, but are in practice already fully protected during forestry operations by the forest laws (lit 20, 58 and 66). There are no cases in literature, press or international reports to be found where heritage sites seem to be threatened by forest management. There are thus no economic incentives that would lead to, and no well-known cases of, forest management activities causing destruction or disturbing of rights/values of features of national cultural significance. For HCV 6, all of Belgium is considered low risk. Summary: In Belgium HCV's are identified and mapped in protected areas, Natura2000 sites and Cultural Heritage databases. Information is publicly available. The relevant FSC CNRA indicators indicate a low risk for these areas, but HCV can be found also in non-protected areas, such habitats for amphibians, bird nest and similar, referring to HCV 3, thus this indicator is considered as a specified risk.

Mitigation measure:

Although this indicator is low risk for the protected areas it can still happen that HCVs are found outside these areas. Thus there is a system in place to respond to such requirement. The main mitigation measure implemented by the BP is the screening of the FMU prior to the harvesting and the decision taken how to work with HCV areas. All projects are evaluated prior to accept the material, origin is screened using online database to identify if the forest overlaps with a HCV area (Gras database 'Gras' - <http://gst-prod.gras-system.org/webui/index.html#/country/EU-28?version=gras>). Screenshots are saved by BIMATRA as evidence.

Besides governative forest officers both in Wallonia and Flanders issue harvesting licences with limitations or conditions if required also considering potential HCV, habitats or other environmental values.

Country:
Belgium

Indicator:
2.1.2 The BP has implemented appropriate control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities.

Specific risk description:
The CNRA with regards to this aspect is low risk for Belgium. The HCVs 1, 2, 3, 4 and 6 are considered by the Forest Services in the process of issuing the felling licences and those requirements and restrictions are checked on the field, as forest officers both in Wallonia and Flanders supervise works in forest lots and

poplar lots, checking if any requirement of the felling licence is fulfilled, including mandatory rules about HCV, habitats, conservation measures. The Royal Belgian Institute of Natural Sciences in its 2014, Fifth National Report of Belgium concluded that threats from regular Forest Management activities as such are not causing major risks for HCVs in Belgium. The updated document “Bimatra instructions for forest operators” (updated 2021) has a table at page 2 explaining the HCV and the note to ask Bimatra about any further information needed; it also lists the forest habitat that are endangered and what to do if the operators are close to them. Other endangered habitats or trees are always considered in the felling licence and checked by forest officers before, during and after felling operations. Clear cuts and other deleterious operations in forests are not allowed in Belgium by laws and applicable regulations. Bimatra excludes the following endangered habitats in its SBP feedstock (see 2.2.3): Code Habitat 9110 Luzulo-Fagetum beech forests 9120 Atlantic acidophilous beech forests with Ilex and sometimes also Taxus in the shrublayer (Quercion roburi-petraeae or Ilici-Fagenion) 9130 Asperulo-Fagetum beech forests 9150 Medio-European limestone beech forests of the Cephalantho-Fagion 9160 Sub-Atlantic & medio-EU oak or oak-hornbeam forests of Carpinion betuli 9180 * Tilio-Acerion forests of slopes, screes and ravines 9190 Old acidophilous oak woods with Quercus robur on sandy plains 91D0 * Bog woodland 91E0 * Alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno-Padion, Alnion incanae, Salicion albae)

Mitigation measure:

There is a system in place for making sure that operators can identify threats and report to Bimatra; there is a clear approach to exclude the endangered habitats (Scheme 1).

Scheme 1 SBP – Approach about excluding feedstock based on type of lot and origin

V. 01/2023

TYPE OF LOT	ORIGIN	ACTIVITY
PLANTATION	AREA WITHOUT HCV	Follow the felling licence or other rules related to poplar plantations
PLANTATION	AREA WITH HCV	Follow the felling licence or other rules related to poplar

		plantation s and double- check on the open source database about HCV
FOREST	AREA WITHOUT HCV	Follow the felling licence
FOREST	AREA WITH HCV	Follow the felling licence and double- check on the open source database about HCV: <i>fill the “Field visit checklist, v. 03” (evidence of mitigation measures)</i>
FOREST	ANY AREA WITH ENDANGERE D HABITATS (see list below**)	Exclude from SBP feedstock

**HABITATS EXCLUDED:

9110 Luzulo-Fagetum beech forests

- 9120 Atlantic acidophilous beech forests with Ilex and sometimes also Taxus in the shrublayer (Quercion roburi-petraeae or Ilici-Fagenion)
- 9130 Asperulo-Fagetum beech forests
- 9150 Medio-European limestone beech forests of the Cephalantho-Fagion
- 9160 Sub-Atlantic & medio-EU oak or oak-hornbeam forests of Carpinion betuli
- 9180 * Tilio-Acerion forests of slopes, screes and ravines
- 9190 Old acidophilous oak woods with Quercus robur on sandy plains
- 91D0 * Bog woodland
- 91E0 * Alluvial forests with Alnus glutinosa and Fraxinus excelsior (Alno-Padion, Alnion incanae, Salicion albae)

Country:
Belgium

Indicator:

2.2.1 The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.

Specific risk description:

This risk assessment concludes that current practices with harvesting permits generally ensure appropriate assessment of impacts in connection with production of biomass, and that planning, implementation and monitoring is sufficient to minimize negative impact based on available knowledge. The Biomass producer should have access to harvesting permits to secure this. The risk is thus low, except for private owners in Wallonia and for non-forest sites, where harvesting permits are not required in all cases. In these cases there is a specified risk identified.

Mitigation measure:

For private forest in Wallonia and non-forest sites, the BP requires the harvesting organization to fill in the risk assessment provided in the supplier manual which is shared with each supplier prior the harvesting operation. With this assessment potential risks while harvesting should be identified as part of the company 'good practices'. Such information is collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently for each wood chipping if needed. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.

During the audit the supplier manual as well as the "Feedstock checklists" were reviewed and although the risk assessment requested from the supplier is quite superficial, it gives at least basic information about the impact which can have the harvesting operation. Considering the relatively low risk that the suppliers would

not be in compliance with this indicator this approach is considered as effective way to reduce the risk to low.

Country:

Belgium

Indicator:

2.2.3 The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).

Specific risk description:

Habitat levels show a mixed picture and in general still need more time to improve. However, it can be concluded that Belgium properly implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. The daily practice in the field, with permits and the online map systems are publically available. The law enforcement is effective in Belgium but in case of Luzulo-Fagetum beech forests and Asperulo-Fagetum beech forests the quality of the ecosystem is declining and therefore no low risk can be concluded. Additionally, in Medio-European limestone beech forests, Sub-Atlantic & medio-EU oak or oak-hornbeam forests, Bog woodland and Tilio-Acerion forests of slopes, screes and ravines the situation is unclear and should be further investigated once there are results from the research available.

Mitigation measure:

There is a system in place for making sure that operators can identify threats and report to Bimatra; there is a clear approach to exclude the endangered habitats (Scheme 1).

Scheme 1 SBP – Approach about excluding feedstock based on type of lot and origin

V. 01/2023

TYPE OF LOT	ORIGIN	ACTIVITY
PLANTATION	AREA WITHOUT HCV	Follow the felling licence or other rules related to poplar plantations
PLANTATION	AREA WITH HCV	Follow the felling licence or other rules related to poplar

		plantations and double- check on the open source database about HCV
FOREST	AREA WITHOUT HCV	Follow the felling licence
FOREST	AREA WITH HCV	Follow the felling licence and double- check on the open source database about HCV: <i>fill the “Field visit checklist, v. 03” (evidence of mitigation measures)</i>
FOREST	ANY AREA WITH ENDANGERED HABITATS (see list below**)	Exclude from SBP feedstock

**HABITATS EXCLUDED:

9110 Luzulo-Fagetum beech forests

- 9120 Atlantic acidophilous beech forests with *Ilex* and sometimes also *Taxus* in the shrublayer (Quercion roburi-petraeae or Ilici-Fagenion)
- 9130 Asperulo-Fagetum beech forests
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- 9160 Sub-Atlantic & medio-EU oak or oak-hornbeam forests of Carpinion betuli
- 9180 * Tilio-Acerion forests of slopes, screes and ravines
- 9190 Old acidophilous oak woods with *Quercus robur* on sandy plains
- 91D0 * Bog woodland
- 91E0 * Alluvial forests with *Alnus glutinosa* and *Fraxinus excelsior* (Alno-Padion, Alnion incanae, Salicion albae)

7 Non-conformities and observations

NC number NC-003304 (01/23)	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	11.7 The following apply to the risk rating: 1) There shall be justification, supported by adequate documentary evidence, for any risk statement. 2) Evidence that there is a risk of non-compliance with an indicator shall result in a rating of either specified risk or unspecified risk, if determined during the RA, or specified risk if determined by the SVP. 3) The justification of ratings, and any related evidence, shall be evaluated by the CB during certification and surveillance audits. 4) When verifying a low risk statement, the CB is required to independently check the completeness of the risk statement and accuracy of the rating.
Description of Non-conformance and Related Evidence:	
From the risk assessment desk review it was found that in some indicators (ex. 1.1.2 and 1.1.3) the findings provided doesn't correspond to the requested analysis of the supply base performance but the BIMATRA procedure instead. The risk rating justification shall be based on: Legal framework description, the common approach/implementation in the sector and the level of law enforcement and compliance with the indicator. Based on that the risk is rated as Low or Specified.	
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:	Annex 1 (exhibit 1)
Findings for Evaluation of Evidence:	During the audit and before the closing meeting, BP has updated and re-writted findings in risk assessment to address the lack of justification. Interviews with the responsible staff shown good understanding on the risk description, justification and cases when BP needs to implement mitigation measures but during the final document revision it was concluded that same applies to indicator 1.3.1 where the system implemented in the region ensures the compliance with legality. As the mitigation measure has not been fully implemented the NCR can not be closed
NC Status:	Open

NC number NC-003305 (02/23)	NC Grading: Major
Standard:	SBP Standard 1: Feedstock Compliance Standard

Requirement:	2.1 General Principles
Description of Non-conformance and Related Evidence:	
Risk assessment justification is based partially in the approved FSC CNRA and concluded low risk for all categories with the exception on HCV in non protected areas where it is considered specified risk but it is not clear what are the habitats, ecosystems and species that are not identified. As the description is not clear what specific HCV are at risk it is not clear what mitigation measure would be adequate and the NCR is considered Major. Indicator 2.1.1. The Biomass Producer has implemented appropriate control systems and procedures for verifying that forests and other areas with high conservation values are identified and mapped	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	Annex 1 updated (evidence 1)
Findings for Evaluation of Evidence:	Before close the audit and the report, the BP updated the Annex 1 and include the indicator as specified risk. Mitigation measure were also updated. Main tool to identify HCV is "Gras" data base where Natura 2000 areas, Nationally Designated Areas (CDDA) UICN IV-VI and I-III or Ramsar sites are identified and mapped
NC Status:	Closed

NC number NC-003306 (03/23)	NC Grading: Major
Standard:	SBP Standard 1: Feedstock Compliance Standard
Requirement:	2 Scope
Description of Non-conformance and Related Evidence:	
Some inconsistencies are identified in the desk review: 1). Risk assessment based its low risk rating on CNRA from FSC although the previous indicator 2.1.1 about identification of HCV determine specified risk for HCV in non protected areas. 2) There are some information sources from Natural 2000 monitoring that shows some habitats with unfavorable status and the main pressures and threats identified are connected to harvesting and forest management activities. Exh a) Luzulo-Fagetum beech forests code 9110 with pressures: B03 - Replanting with or introducing non-native or non-typical species (including new species and GMOs), B07 - Removal of dead and dying trees, including debris and B08 - Removal of old trees (excluding dead or dying trees). Exh b) Bod woodlands with unfavorable status and same threats at above + B09 Clear cutting. 3) Other available reports as the link http://etat.environnement.wallonie.be/home/Infographies/biodiversite.html also support the specified risk Indicator:SBP STD 1. 2.1.2. The Biomass Producer has implemented appropriate control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities. Where an Indicator is rated as specified Risk, mitigation	

measures shall be taken to reduce the risk level to Low Risk (16.1)	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	Annex A and mitigation measures have been updated
Findings for Evaluation of Evidence:	The BP has reviewed the RA and mitigation measures to address this NCR. Point 1) has been addressed by using Grass tool to identify HCV in the supply base. Point 2) has been addressed by excluding the main habitats with unfavourable status from the scope of SBP. The BP screen the plot before the harvesting operation and if those habitats are identified, the plot is not included in the biomass activity. Point 3) the BP rely on forest authorities monitoring to ensure that HCV are protected. Before complete this report, audit team double checked with regional authorities the level of monitoring on site during and after harvesting activities. As conclusion: 1. Audit team agrees that out of HCV areas, no mitigation measures are requested. 2. In HCV identified using "grass" data base, measures to maintain and prevent HCV are identified in felling licences. Forest authorities monitor harvesting activities in all final cuts. Audit team consider that in those cases, low risk can be concluded based on forestry authorities monitoring. 3. In HCV identified areas with thinnings activities, prevention measures are also identified in the harvesting licences but there is not a systematic monitoring at the forest level during harvesting operation to ensure that the specific limitations are follow; therefore in those cases a mitigation measure shall be further developed by BIMATRA. The NCR keeps open.
NC Status:	Open

NC number NC-003307 (04/23)	NC Grading: Minor
Standard:	SBP Standard 1: Feedstock Compliance Standard
Requirement:	2 Scope
Description of Non-conformance and Related Evidence:	
RA revision add references to the environmental authorities reports as http://etat.environnement.wallonie.be/home/Infographies/biodiversite.html where main threats on biodiversity in Wallonia forest are: 1. Composition of the forest greatly simplified to only 1 or 2 species 2. Stands with an irregular structure or with several storeys have lost ground, being gradually converted into high forests regular, mainly resinous, 3. Dying trees and dead trees has decreased 4. The volume of dead wood in the forest was on average 10 m³/ha (30 m³/ha would be the ideal minimum volume(b) and there were 0.65 dead trees/ha in the public forest (it is recommended to have 2/ha). Risk assessment states that the situation is far from the recommended objectives, but it is in progress and it is not up to the a single forest operators to establish rules, limitations and guidelines are clear in each felling licence.	

Auditor team concludes that due to the scale of the country, type and scale of forest under BMATRA scope; it is reasonable to agree that main biodiversity values are already captured by HCV areas identified and covered by mitigation measures under indicator 2.1.2. Therefore, audit team agrees with the low risk but not with the justification provided by the BP, because not all forest operations are monitored by the forest authorities during harvesting operations.	
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 NC-003309 (05/23)	NC Grading: Major
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	IN2C; 1.1 The BP shall prepare a SBR which is publicly available and includes a summary of any SBE
Description of Non-conformance and Related Evidence:	
BIMATRA uses a risk assessment annex 1 already published in the SBP portal in 2022. In this annual audit some updates have been made by the BP and provided to the audit team (see exhibit 1). At the moment of the closing meeting the new SBR, with the relevant annex 1 and the updated mitigation measures have not been published and therefore the new updated are not publicly available. Although all the information was available to the audit team during the audit the NCR shall be classified as Major because the SBR available in the portal needs to be approved or not approved at the end of the auditing process	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-003308 (06/23)	NC Grading: Observation
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Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	15.2 The BP management system shall be appropriate to the type, range and volume of work performed.
Description of Non-conformance and Related Evidence:	
Due to the fact that current mitigation measures request onsite visits to evaluate if harvesting licences guidelines, requirements and/or limitations are implemented by the forest operators; the BP will need to ensure that sufficient resources are available to implement and verify mitigation measures at the forest level.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	N/A

NC number NC-003508 (003288)	NC Grading: Major
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	IN2C; 4.1 The report shall be concise, covering the most important features, and shall be completed using the latest version of the SBR template for Biomass Producers downloaded from the SBP website.
Description of Non-conformance and Related Evidence:	
SBR did not presented relevant information about supply base description (3.1 Description of the Supply Base) including share of the harvested timber in the region is used in bioenergy sector, socio-economic conditions, forest composition, profile of adjacent lands, the forestry management practices or land management practices used and the presence of any CITES or IUCN species, overview of the proportions of SBP feedstock product groups (Controlled Feedstock, SBP-compliant Primary Feedstock, SBP-compliant Secondary Feedstock, SBP-compliant Tertiary Feedstock, SBP non-compliant Feedstock) showing the proportions of each which are certified and uncertified, indication of the number of suppliers for each SBP feedstock product group, and species mix. Also Summary of risk descriptions in the SBR in section 4.1. is not correct. . Exhibit 4 - Supply Base Report-Bimatra bvba-Second Surveillance Audit-2021 Findings in annual audit 2023: The updated SBR has not been updated in the SBR portal. The NCR can not be closed and it is upgraded to Major	
Timeline for Conformance:	3 months from the report finalisation

Evidence Provided by Company to close NC:	SBR
Findings for Evaluation of Evidence:	Last version of SBR updated in the SBP portal do not have specific information about the Country of sourcing, “description” section is not completed. The NCR finding have not been addressed and the NCR keeps open.
NC Status:	Open

NC number NC-003509 (003283)	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	IN2C; 2.1 The SBR shall be made available in English, and at least one official language of the country in which the BP is located.
Description of Non-conformance and Related Evidence:	
At the BP website it wasn't found any version of the SBR in any official language of the country. https://www.bimatra.be/nl/certificaten .	
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:	SBP launched already in 2021 the SBP Portal and all SBR are created and there.
Findings for Evaluation of Evidence:	This NCR is withdrawn and the SBR will be evaluated with the open Mayor NCR from last year and the new NCR 05/23
NC Status:	Closed

8 Certification decision

Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Ondrej Tarabus
Date of decision:	09 Aug 2023
Other comments:	N/A