



Supply Base Report:

Dansk Flis Handel ApS Third Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the Supply Base Report Template Version 2.2 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

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

Document history

Version 1.0	Published 26 March 2015
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1 Overview

Producer name:	Dansk Flis Handel ApS
Producer address:	Industri Vest 22, 4293 Dianalund, Denmark
SBP Certificate Code:	SBP-05-32
Geographic position:	55.529405, 11.480863
Primary contact:	Mathias Toftegaard Nielsen, , mtn@skovsoehusnatur.dk
Company website:	
Date report finalised:	15 Jun 2025
SBR reporting period from:	04 Apr 2025
SBR reporting period to:	05 Apr 2026
Name of the Certification Body:	DNV Business Assurance Finland Oy Ab
Certification Body Approval date:	03 Jul 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Feedstock origin (countries)	Denmark (-)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Dansk Flis Handel is a company who sells wood chip. The production of wood chip is handled by its sister company Dansk Skov og Handel, from where Dansk Flis Handel sources wood chip. The main part of wood chip is produced in privately owned forests, both non-certified and PEFC-certified. Here, the base is branches and tops from both broadleaves and conifers, and it amounts to approx. 15.000 tonnes a year.

Products included in the scope of SBP Certification: WB 2.1 Wood chips

Number of employees: 1

Annual maximum production capacity (metric tonnes): 15000

Number of direct feedstock suppliers: 10

Approximate number of feedstock sub-suppliers: 5

Description of the chain-of-custody and upstream supply chain:

Purchase directly from forest owners or wood procurement organisations. production of wood chips on harvesting site.

2.2 Detailed description of the Supply Base

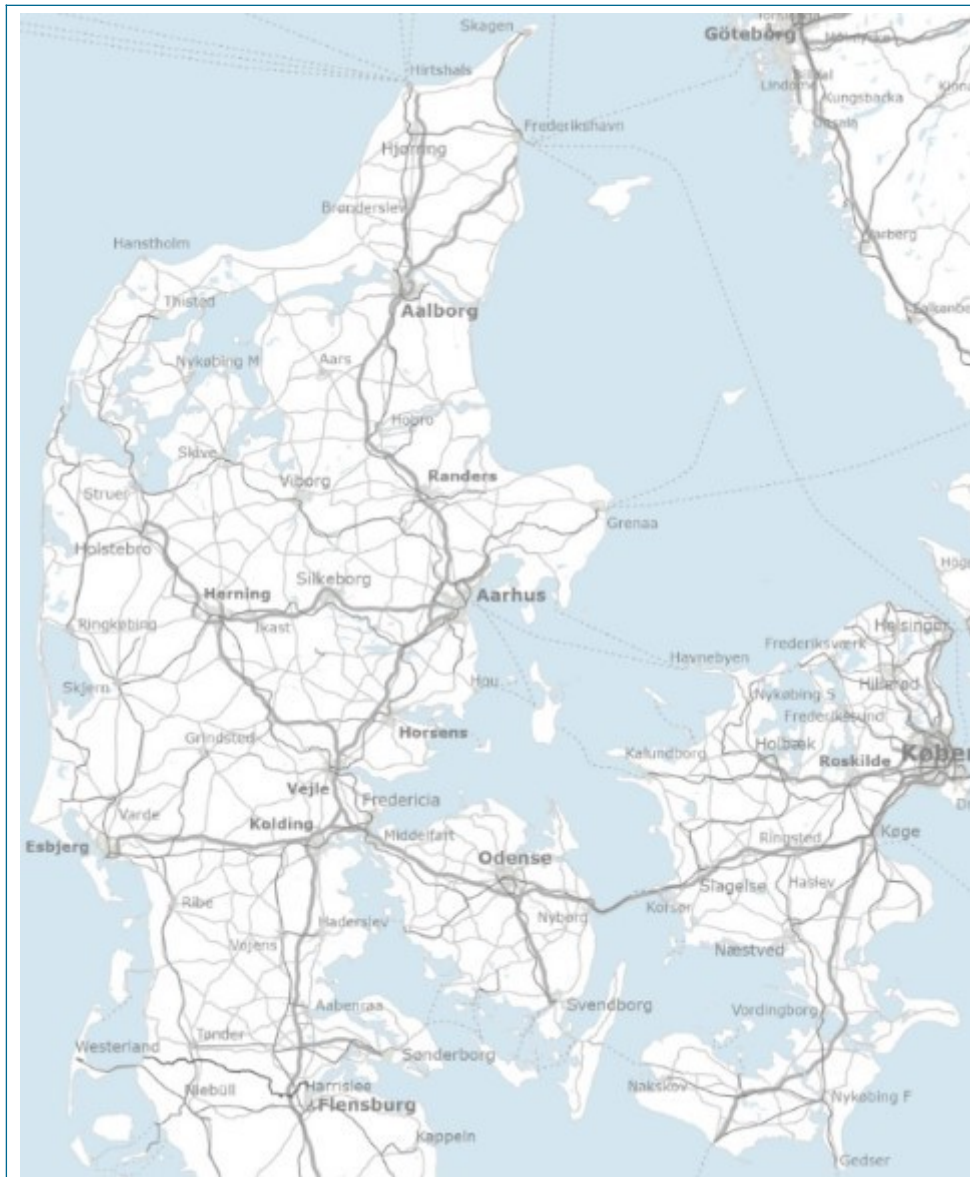
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

Annex 1 is generated by the system if the SBP SBE is used without Regional Risk Assessment(s) (RRAs). In case RRA(s) is used, further details shall be given only in section 3 below.

Annex 2 is generated if EU RED SBE is in the scope for each country separately.

Country	Denmark
Area/Region	-
Exclusions	
Feedstock types	Primary
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Trees outside forest (TOF) - Agricultural land feedstock (3A)
Feedstock inputs	SBP Compliant feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Regional Risk Assessment (RRA) used

Provide a concise summary of why a SBE was determined to be required or not required here:	
Dansk Flis Handel harvests most of the feedstock in non-certified forests, which means that the supply base must be evaluated.	
Feedstock types included in SBE:	Primary
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	4.3000
Map(s) of the Supply Base area:	



2.3 Feedstock information

- a. **Total volume of Feedstock:** 1-200,000 tonnes
- b. **Volume of primary feedstock:** 1-200,000 tonnes
- c. **List of all the species in primary feedstock, including scientific name:**

Betula spp	Birk
Quercus spp	Eg
Picea abies	Rødgran
Pseudotsuga menziesii	Douglas
Picea sitchensis	Sitka
Fagus sylvatica	Bøg
Acer pseudoplatanus	Ær
Abies nordmanniana	Nordmandsgran
Pinus sylvestris	Skovfyr
Fraxinus excelsior	Ask
Larix decidua	Lærk
Abies procera	Nobilis
Populus spp	Poppel
Salix spp	Pil

- d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** Yes - Minority
Explanation:
- e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%):** 70.00
- f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 30.00
- g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.00
- h. **Indicate how you determine the proportion of saw log:** Specification used by the sawmill closest to where the wood was grown.
- i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 10.00
- j. **Select forest type(s) where the primary feedstock was sourced from:** Mix of The Above
- k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Mix of the above
- l. **Volume of primary feedstock from primary forest:** 0
- m. **Volume of processing residues feedstock:** 0
Physical form of the feedstock:
- n. **Share of SBP-recognised system claim for processing residues:**

o. Volume of post-consumer feedstock: 0

Physical form of the feedstock:

p. Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP: 20000 tonnes

q. What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 3200000.00 tonnes

Explanation: According to the publication - The future of Danish wood chips towards 2050 - analysis and recommendations(1), it is estimated that the forests' production potential of biologically based carbon is between 3,200,000 and 5,500,000 tonnes of wood chips corresponding to 35-60 PJ. (1) Fremtiden for Dansk skov mod 2050 - Analyse og Anbefalinger, 2020, Træ til Energi. <https://www.danskskovforening.dk/startside-2/politisk-arbejde/trae-til-energi/>

3 Supply Base Risk Assessments and Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☐ Not Applicable – Supply Base Evaluation not implemented

3.1 Summary of the Supply Base Evaluation

The Supply Base Evaluation identified a total of eleven (11) Specified Risk indicators across the Danish SBP Regional Risk Assessments (RRAs) for Forest and Trees Outside Forest (TOF) feedstock. Six (6) Specified Risk indicators apply to Forest feedstock and five (8) Specified Risk indicators apply to TOF feedstock (three are overlapping). For each Specified Risk indicator, Dansk Flis Handel has established documented Risk Mitigation Measures (RMMs) and corresponding Means of Verification. The RMMs include pre-harvest project screening, verification against relevant public GIS databases, review of legal and environmental documentation, supplier verification, site-specific work instructions and internal audits. The implementation and effectiveness of the RMMs are documented and verified before feedstock is accepted as SBP-compliant, resulting in all Specified Risks being reduced to Low Risk.

3.2 Conflicts with applicable national and sub-national legislation

There are no known conflicts with legislation.

3.3 Risk Management Measures

Guidance: Please provide more details about specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

Country: Denmark	
Area/sub-scope: Forest	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim

☐	Biomass Producer's own risk assessment
Indicator with specified risk:	
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.	
Description of the specific risk:	
There is no complete and systematic mapping and registration of HCV 1 and HCV 3 in both forests covered by the Forest Act and forests not covered by the Forest Act. Therefore, it is concluded that there is a specified risk that, at least locally important key species, habitats and areas of HCV pertaining to biodiversity in Danish forests have not yet been identified and mapped. Denmark well protects ecosystem services related to water catchments and the control of erosion of vulnerable soils and slopes covered by HCV 4 forests, therefore, low risk was assessed. Some forests have a valid Forest Management Plan including an HCV registration or are undergoing PEFC or FSC certification. A valid Forest Management plan, incl. HCV registration, or a PEFC/FSC certificate, can be used as a mitigation measure as low risk has been identified in these areas.	
Mitigation measure:	
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity. The risk assessment is based on a screening and available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduce risk from the National Risk Assessment. - Primary feedstock from FSC or PEFC certified forests in Denmark leads to low risk - Primary feedstock from forests with a green management plan, incl. key biotopes mapping leads to low risk SBP-RRA-EU-DK-FOR v2.1 RRA for Denmark FOR_Revised draft	
Monitoring and outcomes:	
To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.	

Country:	Denmark
Area/sub-scope:	Forest
Risk Assessment used:	
☐	SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim

	☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
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.	
Description of the specific risk:	
Since there is no complete and systematic mapping and registration of HCV 1 and HCV 3 (in both forests covered by the Forest Act and forests not covered by the Forest Act), their threads and impacts have not been systematically identified and evaluated either. It is therefore concluded that there is a specified risk that threats to and impact on key species, habitats and areas of HCV pertaining to biodiversity are not identified and evaluated. Some forests have a valid Forest Management Plan, including an HCV registration, or are undergoing PEFC or FSC certification. A valid Forest Management plan, incl. HCV registration and evaluation, or a PEFC/FSC certificate, can be used as a mitigation measure, as low risk has been identified in these areas.	
Mitigation measure:	
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity. The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment. - Primary feedstock from FSC or PEFC certified forests in Denmark leads to low risk - Primary feedstock from forests with a green management plan, incl. key biotopes mapping leads to low risk SBP-RRA-EU-DK-FOR v2.1 RRA for Denmark FOR_Revised draft	
Monitoring and outcomes:	

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: Forest

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☒ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

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.

Description of the specific risk:

Since there is no complete and systematic mapping and registration of HCV 1 and HCV 3 (in both forests covered by the Forest Act and forests not covered by the Forest Act), their threads and impacts have not been systematically identified and evaluated either. Without this knowledge, it is difficult to make sure these HCVs are maintained or enhanced. It is therefore concluded that there is a specified risk that key species, habitats and HCVs pertaining to biodiversity in the supply base are not maintained or enhanced. Some forests have a valid Forest Management Plan, including an HCV registration, or are undergoing PEFC or FSC certification. A valid Forest Management plan, incl. HCV registration and evaluation, or a PEFC/FSC certificate, can be used as a mitigation measure as low risk has been identified in these areas.

Mitigation measure:

Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity.

The risk assessment is based on available map material and databases as well as a review of the area

before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment.

- Primary feedstock from FSC or PEFC certified forests in Denmark leads to low risk
- Primary feedstock from forests with a green management plan, incl. key biotopes mapping leads to low risk

SBP-RRA-EU-DK-FOR v2.1 RRA for Denmark FOR_Revised draft

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: TOF

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☒ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
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- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.

Description of the specific risk:

Hedgerows and smaller woodlots

On basis of the general lack of legal protection, identification and mapping of key ecosystems and habitats of hedgerows and smaller woodlots the sourcing of feedstock for biomass may pose a threat to these areas. This indicator is considered to be strongly coherent with indicator 2.1.2 and therefore specified risk is suggested.

Nature conservation areas

Nature Conservation Areas in the landscape, Natura 2000 areas and individual protected areas – as they are mapped, protected and/or preserved in their natural state - are sufficiently maintained and also enhanced in Denmark. However, this indicator is considered to be strongly coherent with indicator 2.1.2 and therefore specified risk is suggested. Specified risk is suggested on basis that nature conservation areas “grow into” and “out of” protection and therefore there is risk of wrongly assessing if the harvest of biomass will lead to a change in status which maintain or enhance the ecosystem and the services it provides.

Woody energy crops

In line with the conclusion in 2.1.1 and 2.1.2 the biodiversity and therefore also the ecosystem services provided by these origins are considered low risk.

Mitigation measure:

SBP-RRA-EU-DK-TOF v1.0

In order to lower the risks for hedgerows, a maximum of 70% of the hedgerow may be cut.

For Nature Conservation Areas, an agreement with the local municipality is needed in order to lower the risk.

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: TOF

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
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- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Description of the specific risk:
TOF It is concluded that the risk of negative impacts on ground water, surface water and water downstream leads to the following assessments: landscape areas Hedgerows and smaller woodlots: • Risk is considered low. Landscape areas are considered to have use-levels of pesticides and nitrogen which are far below the levels of the agricultural industry at large and more comparable to the lower levels used in forestry. It is anticipated that even though there is no direct protection for lakes of less than 100 m2 they benefit from landowners' interest in protecting them and from the general protection of larger lakes and therefore low risk is considered for these when found in connection with hedgerows or smaller wood lots. Nature conservation areas: • The water course regulations implemented by the municipalities differ across Denmark and set different protection zones to water courses. BEK nr 919 (2016). As feedstock is harvested along protection zones across Denmark, these areas are important for downstream protection of hydrology. Data are insufficient to settle on low risk, and therefore as a precautionary approach specified risk is suggested for 1) altered/reduced water quality, including but not limited to, sedimentation, turbidity, water temperature; 2) altered/Reduced water quantity, including but not limited to, increased or decreased volume, seasonality, peak-flow, surface run-off and 3) altered/reduced of riparian habitat and function (SBP, 2023) Woody residues from agricultural land including primary agricultural production site • The trends are neutral to positive for the Harmonized Risk Indicators for pesticide use in Denmark. Regarding nitrogen leaching, the surplus in the field balance has fallen approx. 44% between 2004 and 2020 – which is good. Christmas tree plantations and orchards are considered to have usage of pesticides and nitrogen which are at the same levels as for the agricultural industry at large. This is supported by calculations on use of pesticides from the Danish Christmas Tree Association with information indicating a slightly lower use than average for the agricultural industry, therefore low risk is assessed for woody residues production. Regarding the protection of lakes under 100 m2 which aren't protected by the Nature Protection Act, there is considered small likelihood of these on the typical agricultural land, and therefore low risk. • Regarding the primary agricultural production, this indicator is interlinked with indicator 2.2.7 where specified risk is raised, therefore specified risk is suggested for primary agricultural production of indicator 2.2.5. Wood energy crops, short rotation coppice: low risk • The trends are neutral to positive for the Harmonized Risk Indicators for pesticide use in Denmark. Regarding nitrogen leaching, the surplus in the field balance has fallen approx. 44% between 2004 and 2020 – which is good. Regarding the protection of lakes under 100 m2 which aren't protected by the Nature Protection Act, there is considered small likelihood of these on the typical land where the energy crops is established and therefore low risk.
Mitigation measure:
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to

consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity.

The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment, except from the proposal to share maps with experts or relevant stakeholders.

TOF - Natureconservation and smaller woodlots:

An agreement with the local municipality is required in order to secure low risk

TOF - Primary production of agriculture:

Before starting the project we would want to see a spraying journal and/or the registration made for the authorities.

SBP-RRA-EU-DK-FOR v2.1 RRA for Denmark FOR_Revised draft

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: Forest

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☒ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
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- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:
2.2.9 Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Description of the specific risk:
The requirement of sustainable harvesting levels is covered by national legislation for forests covered by the Forest Act, and the standing volume of Danish forests has increased over the past decade; therefore, the risk for this Indicator has been assessed as low for forests covered by the Forest Act. Only the Handbook sets requirements for sustainable harvesting levels for forests not covered by the Forest Act. However, the Handbook is a requirement for end users and not for forest owners or biomass producers. Because there are no direct requirements at the forest level concerning the harvesting levels in forests not covered by the Forest Act, the indicator is assessed as specified.
Mitigation measure:
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity. The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment, except from the proposal to share maps with experts or relevant stakeholders.
Monitoring and outcomes:
To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark
Area/sub-scope: Forest
Risk Assessment used:
☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim

	☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.10 Harvested areas shall be regenerated	
Description of the specific risk:	
Forests covered by the Forest Act must be regenerated according to Danish law, and hence, they are assessed as having a low risk of non-compliance with the indicator. Forests not covered by the Forest Act are not legally obligated to regenerate. Only the Handbook sets regeneration requirements for forests not covered by the Forest Act. However, the Handbook is a requirement for end users and not for forest owners or biomass producers. Because there are no direct requirements at the forest level concerning the regeneration in forests not covered by the Forest Act, the indicator is assessed as specified.	
Mitigation measure:	
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity. The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment, except from the proposal to share maps with experts or relevant stakeholders Primary feedstock from FSC or PEFC certified forests lead to low risk Forests not covered by the Forest Act: a replanting agreement with the landowner is made. Forests covered by the Forest Act: no agreement is needed due to the legislation. SBP-RRA-EU-DK-FOR v2.1 RRA for Denmark FOR_Revised draft	
Monitoring and outcomes:	
To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.	

Country: Denmark

Area/sub-scope: Forest	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☒ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).	
Description of the specific risk:	
There is no complete and systematic mapping and registration of HCV 1 and HCV 3 in both forests covered by the Forest Act and forests not covered by the Forest Act. It is therefore concluded that there is a specified risk that, at least locally important, key species, habitats and areas of HCV pertaining to biodiversity in Danish forests have not yet been identified and mapped. High Carbon Stocks are, in a Danish context, found in Primary forest, untouched forests ("Old Growth Forests", Danish definition), in peatlands, in bogs and in wetlands as registered by the Danish Environmental Protection Agency and by the Nature Protection Act. "Old Growth Forest" areas, as defined by the Danish Energy Agency, have not been identified and mapped across Denmark. In summary, as both HCV mapping and registration, as well as mapping and registration of HCS forest areas, are incomplete, and having no strict protection on already identified HCS forests, specified risk is assessed.	
Mitigation measure:	
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity. The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduce risk from the National Risk Assessment, except from the proposal to share maps with experts or relevant stakeholders Primary feedstock from FSC or PEFC certified forests leads to low risk SBP-RRA-EU-DK-FOR v2.1 RRA for Denmark FOR_Revised draft	

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: TOF

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☒ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.

Description of the specific risk:

Conclusion for hedgerows and smaller wood lots:

On basis of a study of 8 sample areas across Denmark it is concluded that average field size has grown between 1954 and 2015 and that the edge to field ratio has decreased. It is also found that since 1990 an increase in the small biotopes area has happened, though biologists express the concern that the quality of the new biotopes is not at the same level as the former meadows and pastures. Biodiversity is assessed on basis of a report from Aarhus University, where authors assess the development in biodiversity represented by 171 indicators for species, habitats and processes in 9 Danish ecosystems. The analyses show that there is a steady decline for half of the indicators, while there is only progress or stable development for 12% of the indicators. For the rest, the development is unknown. Concerning the biodiversity importance of hedgerows and smaller woodlots in Denmark it is concluded that hedgerows have national scale importance for red listed species and local importance for important flora and fauna – both hedges that are isolated in agricultural land and hedges that are connected to forests are of great importance for biodiversity at the landscape level. According to the Danish Redlist endangered species that are classified as critically endangered (CR), endangered (EN) or vulnerable (VU) correspond to 17.3% of the assessed species. DOF

Birdlife have pinpointed some of the Redlist categorized “threatened” and “vulnerable” bird species which have habitat in hedgerows and small woodlots. On this basis the indicator for the sub scope is assessed as specified risk. Nature conservation areas it is concluded that since nature conservation areas “grow into” and “out of” protection there is risk of wrongly assessing if the harvest of biomass will lead to a change in status according to the Nature Protection Act and therefore specified risk for threats to and impacts on key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity is assessed for Nature Conservation areas. Additionally small (not covered by the area requirement) unidentified biotopes not covered by the Nature Protection Act mentioned in 2.1.1 (Ejrnæs et. al., 2021), are considered at risk and therefore specified risk is also raised on this basis. Woody residues and primary agricultural production site. On basis of the general use of monocultures, exotics in Christmas tree plantations and use of pesticides on agricultural land in both Christmas tree plantations and fruit orchards the risk is considered to be low for existence and identification of key species, habitats, ecosystems and areas of high conservation value and therefore low risk is assessed for threats to and impacts on key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base. Energy crops It is concluded that the main taxa to consider for identification of existence of HCV in energy crops are bird species. Considering different bird species it is concluded that species diversity is not high, the species composition is not particularly characteristic, but is a mixture of some of the most common bird species of the surrounding biotope types, e.g. skylark, pheasant and warbler, and on this basis there is a low risk of identification of HCV’s in energy crops and therefore low risk is assessed for threats to and impacts on key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base.

Mitigation measure:

Relevant for the TOF Landscape sub-scopes with specified risk: *Hedgerows and smaller woodlots and Nature conservation areas*

Dansk Flis Handel is working according to the procedures of the Contractor’s Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor’s Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity.

The screening is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduce risk from the National Risk Assessment.

The screening is carried out before harvesting the feedstock and includes a screening for HCVs and a description of the protection and the measures taken in order to protect the HCVs.

SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark	
Area/sub-scope: TOF	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☒ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
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.	
Description of the specific risk:	
Landscape Conclusion for hedgerows and smaller wood lots: On basis of a study of 8 sample areas across Denmark it is concluded that average field size has grown between 1954 and 2015 and that the edge to field ratio has decreased. It is also found that since 1990 an increase in the small biotopes area has happened, though biologists express the concern that the quality of the new biotopes is not at the same level as the former meadows and pastures. Biodiversity is assessed on basis of a report from Aarhus University, where authors assess the development in biodiversity represented by 171 indicators for species, habitats and processes in 9 Danish ecosystems. The analyses show that there is a steady decline for half of the indicators, while there is only progress or stable development for 12% of the indicators. For the rest, the development is unknown. Concerning the biodiversity importance of hedgerows and smaller woodlots in Denmark it is concluded that hedgerows have national scale importance for red listed species and local importance for important flora and fauna – both hedges that are isolated in agricultural land and hedges that are connected to forests are of great importance for biodiversity at the landscape level. According to the Danish Redlist endangered species that are classified as critically endangered (CR), endangered (EN) or vulnerable (VU) correspond to 17.3% of the assessed species. DOF Birdlife have pinpointed some of the Redlist categorized “threatened” and “vulnerable” bird species which have habitat in hedgerows and small woodlots. On this basis the indicator for the sub scope is assessed as specified risk. Nature conservation areas it is concluded that since nature conservation areas “grow into” and “out of” protection there is risk of wrongly assessing if the harvest of biomass will lead to a change in status according to the Nature Protection Act and therefore specified risk for threats to and impacts on key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity is assessed for Nature Conservation areas. Additionally small (not covered by the area requirement) unidentified biotopes not covered by the Nature Protection Act mentioned in 2.1.1 (Ejrnæs et. al., 2021), are considered at risk and therefore specified risk is also raised on	

this basis. Woody residues and primary agricultural production site. On basis of the general use of monocultures, exotics in Christmas tree plantations and use of pesticides on agricultural land in both Christmas tree plantations and fruit orchards the risk is considered to be low for existence and identification of key species, habitats, ecosystems and areas of high conservation value and therefore low risk is assessed for threats to and impacts on key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base. Energy crops It is concluded that the main taxa to consider for identification of existence of HCV in energy crops are bird species. Considering different bird species it is concluded that species diversity is not high, the species composition is not particularly characteristic, but is a mixture of some of the most common bird species of the surrounding biotope types, e.g. skylark, pheasant and warbler, and on this basis there is a low risk of identification of HCV's in energy crops and therefore low risk is assessed for threats to and impacts on key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base.

Mitigation measure:

Relevant for the TOF Landscape sub-scopes with specified risk: *Hedgerows and smaller woodlots* and *Nature conservation areas*

Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity.

The screening is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduce risk from the National Risk Assessment.

The screening is carried out before harvesting the feedstock and includes a screening for HCVs and a description of the protection and the measures taken in order to protect the HCVs.

SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: TOF

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed

	☒ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
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.	
Description of the specific risk:	
Landscape and smaller wood lots Hedgerows and smaller woodlots shall according to the "Order on the Handbook on the fulfilment of sustainability requirements and requirements for saving greenhouse gas emissions for biomass fuels for energy purposes" (2021) section 6.1.1 paragraph 3, be reviewed by an expert of biodiversity and suitable habitats prior to any harvest of biomass. This review shall according to section 6.1.1. paragraph 4 be: "documented in maps and guides that are used by relevant parties and which ensure that the identified values are protected" assure protection does not focus on permanent maintenance and enhancement plans for hedgerows and smaller woodlots but is a review of the site at a given point in time. Therefore, a general lack of maintenance and enhancement plans for biodiversity assuring the continuity of hedgerows, the biodiversity in old and very old trees + adjacent shrubs/trees, the biodiversity of different taxa in hedgerows and smaller woodlots, the systematic identification of red listed species (not only to be identified before the harvest of biomass) and the existence of protection plans for field edges - lead to the assessment of specified risk. Nature conservation areas The risk of misinterpretation of when an area "grow into" or "grow out of" § 3 protected nature leads to specified risk. Additionally, as mentioned in indicator 2.1.1. and 2.1.2 the small unidentified biotopes not covered by Nature Protection Act, see size limits in 2.1.2 (Ejrnæs et. al., 2021) are considered specified risk. A guideline on clearing obligation on farmlands has been published in 2023. Low risk is considered in relation to this guideline as the farmers are obliged to clear the land at a 5-year interval, which is not considered a sufficient period of time to create habitats which should be protected. Woody residues and primary agricultural production site. This indicator is assessed as low risk, see 2.1.1 and 2.1.2 as it is assessed that there are no potential species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in general and related to maintaining a diversity of flora and fauna in the landscape and at the stand level which the agricultural origins can provide. Woody energy crops This indicator is assessed as low risk, see 2.1.1 and 2.1.2 as it is assessed that there are no potential species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in general and related to maintaining a diversity of flora and fauna in the landscape and at the stand level which the energy crops origins can provide.	
Mitigation measure:	
Relevant for the TOF Landscape sub-scopes with specified risk: <i>Hedgerows and smaller woodlots</i> and <i>Nature conservation areas</i> Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how	

to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity.

The screening is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduce risk from the National Risk Assessment.

The screening is carried out before harvesting the feedstock and includes a screening for HCVs and a description of the protection and the measures taken in order to protect the HCVs.

SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: TOF

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☒ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
- ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim
- ☐ Biomass Producer's own risk assessment

Indicator with specified risk:

2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.

Description of the specific risk:

It is assessed, that the level of dead wood is considered to be at a low level today. The lack of inventory on dead wood in TOF origins lead to a conclusion that no strong impact assessment on ecosystem can be assessed and this should be considered in the coming years. Therefore, on basis of an anticipated low level

of dead wood, lack of inventory of dead wood and lack of assessment on ecosystem, a precautionary assessment of a specified risk for negative impact on the ecosystem in hedgerows and smaller woodlots and nature conservation areas is assessed. However, for the TOF origins “Woody residue from agricultural land” and “Woody Energy crops, short rotation coppice” the feedstock type of these origins is not considered to produce deadwood and therefore there is low risk for these two origins.

Mitigation measure:

Dansk Flis Handel is working according to the procedures of the Contractor’s Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor’s Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity.

The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment, except from the proposal to share maps with experts or relevant stakeholders.

Harvest of residues and stumps will not take place.

SBP-RRA-EU-DK-TOF v1.0

Monitoring and outcomes:

To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.

Country: Denmark

Area/sub-scope: TOF

Risk Assessment used:

- ☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim
- ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim
- ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
- ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- ☒ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
- ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed
- ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed
- ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed
- ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim
- ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim
- ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim
- ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim
- ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim

	☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☐ Biomass Producer's own risk assessment
Indicator with specified risk:	
2.2.10 Harvested areas shall be regenerated	
Description of the specific risk:	
Hedgerows and smaller woodlots TOF origins supplying producers with a capacity of 2.5 MW or below are under no legal obligation to be regenerated, as they do not have to comply with the Handbook. TOF origins supplying producers with a capacity of 2.5 MW or above are not required to use site specific control systems which means that the risk of inadequate or poor-quality documentation of regeneration is not mitigated. Therefore, specified risk is assessed for these origins. Nature conservation areas TOF origins supplying producers with a capacity of 2.5 MW or below are under no legal obligation to be regenerated, as they do not have to comply with the Handbook. TOF origins supplying producers with a capacity of 2.5 MW or above are not required to use site specific control systems which means that the risk of inadequate or poor-quality documentation of regeneration is not mitigated. Further, the Nature Protection Act does not assure regeneration of TOF areas and thus specified risk is assessed.	
Mitigation measure:	
Dansk Flis Handel is working according to the procedures of the Contractor's Manual, which is laid out to consider the indicators described in the National Risk Assessment. The Contractor's Manual describes how to identify a specific risk and which measures to reduce the risk should be taken before the feedstock can be called SBP compliant. If Dansk Flis Handel is not able to reduce the risk for parts of the biomass, it will not form part of the SBP quantity. The risk assessment is based on available map material and databases as well as a review of the area before startup. A map and checklist is prepared for each job to ensure that the machine operator is aware of protected or preserved nature/culture. Dansk Flis Handel has implemented the measures to reduced risk from the National Risk Assessment, except from the proposal to share maps with experts or relevant stakeholders. As a mitigation measure for this specific indicator, a regeneration agreement with the landowner, is also required. If a landowner is not willing to regenerate, the biomass will not be bought by Dansk Flis Hande.	
Monitoring and outcomes:	
To ensure that SBP projects are properly categorized and that screening is performed according to the procedures, a minimum of 10 % of random projects will each year be selected for internal control. If it is assessed in this process that parts of the chip quantity are not SBP compliant, it will not be sold with SBP-Claim.	

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 15 Apr 2025

Biomass Producer's stakeholder engagement end date: 15 May 2025

Total number of stakeholders contacted: 8

Give a general description of the process of Stakeholders Engagement, including stakeholders contacted, method of communication and a summary of the comments received:

Dansk Flis Handel has defined its stakeholders to be:

- Employees
- Costumers
- Subsuppliers
- Energistyrelsen
- DM&E
- Sorø and Slagelse Municipalities

All employees was consulted during Dansk Flis Handels internal SBP training in the beginning of april 2026.

The following stakeholders was contacted by email in the end of april:

- Sorø Fjernvarme
- Skovsøhus Natur
- Slagelse Municipality
- Sorø Municipality
- Swebølle Municipality
- VEKS Municipality
- Energistyrelsen
- DM&E

All stakeholders was given 1 month notice to submit their response.

No comments received.

4.2 Response to stakeholder comments

5 Report updates and approval

This document is: Updated SBR (surveillance audits/scope-change audits)

The document have been updated to latest knowledge and changies.

Name	Mathias Toftegaard Nielsen
Title	Report author
Date of report approval	15 Jun 2025

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Denmark
Area	-
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.2 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Level A for forest covered by the danish forest act Level B for forest NOT covered by the danish forest act. For forest not covered by the forest act a regeneration agreement is made with the landowner to make sure the harvested area is regenerated.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.2 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and	

habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Harvesting operations is performed after screening of site via public data portals, work instructions pre- and post harvest assessments.
(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	There is no legislation in Denmark related to the above requirement. Denmark's annual harvesting in recent years remains below the annual growth. This implies that the maintenance and improvement of the long-term production capacity of forests for timber, biomass for energy and other products. At the sourcing level Dansk Flis Handel makes sure to meet this requirement by securing replanting agreements with landowners of forest which are not covered by the forest act.
(vi)¹ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(a) primary forest and other wooded land and old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of old growth forest at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.</i>	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The determination of land status is carried out under the same conditions and reference dates specified in the relevant provisions of Article 29. Prior to accepting feedstock, the organisation assesses whether the sourcing area overlaps with protected areas, highly biodiverse habitats, peatlands, wetlands, primary forests, or other land categories that would result in non-compliance with the applicable sustainability requirements. Where a risk of sourcing from such areas is identified, additional verification and risk mitigation measures are implemented before

	feedstock is accepted.
(vi)² That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(b) highly biodiverse forest and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.</i>	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Where risks are identified, the organisation applies additional verification and mitigation measures to obtain assurance that the forest biomass does not stem from land falling within the categories specified in Article 29(3)(a), (b), (d) and (e), Article 29(4)(a), and Article 29(5). Records of assessments, verification activities, and decisions are maintained to demonstrate compliance with the sustainability requirements.
(vi)³ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(d) highly biodiverse grassland spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.</i>	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.2 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)⁴ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</i> <i>(e) heathland - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed</i>	

cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	The organisation has implemented a due diligence system to ensure that forest biomass is not sourced from land with the statuses referred to in Article 29(3)(a), (b), (d) and (e), Article 29(4)(a), and Article 29(5) of Directive (EU) 2018/2001. This includes verification that biomass does not originate from highly biodiverse land, designated nature protection areas where harvesting would conflict with conservation objectives, wetlands, peatlands, or other land categories that would render the biomass ineligible under the Directive.
(vi)⁵ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: (a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).</i>	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.2 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(vi)⁶ That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. <i>Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.</i>	
Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.2 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A

(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).

Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	<i>Not applicable, requirement only applies to Level A</i>

LULUCF criteria 29(7)

Type of Risk Assessment used	☒ Level A – proof at national or sub-national level ☐ Level B – management system at forest sourcing area level
Level A risk assessment description	SBP-RED-EU-DK-FOR_v1.2 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A

Annex 2a: EU RED II Supply Base Evaluation

Annex 3: SBP Processing residues and/or Post-consumer feedstock requirements

☒ Not Applicable (Processing Residues and/or post-consumer feedstock not used)

Verification and monitoring of suppliers

N/A

Feedstock inspection and classification upon receipt

N/A

Supplier audit for processing residues and post-consumer feedstock

N/A

Annex 4: EU RED detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For “Trees outside forests (TOF) – Urban and landscape feedstock” no EU RED sustainability requirements apply, only the GHG savings criteria apply (SBP EU RED Bridging ID v2.0 Section 1.1). The land use category in this case is neither forest land nor agricultural land. For “Trees outside forests (TOF) – Agricultural land feedstock” the applicable criteria are Article 29 paragraphs (2)-(5).

Country: Denmark - -

Article 29 (2): Soil quality and soil carbon

Biomass fuels produced from waste and residues derived not from forestry but from agricultural land shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 only where operators or national authorities have monitoring or management plans in place in order to address the impacts on soil quality and soil carbon. Information about how those impacts are monitored and managed shall be reported pursuant to Article 30(3).

(i) Impacts on soil quality

Step 1: Identification of applicable laws

Have the applicable law(s) been identified?

Yes

List of applicable law(s)

Data source: SBP-RRA-EU-TOF v1.0 – Denmark

Sources

Data source: SBP-RRA-EU-TOF v1.0 – Denmark

Step 2: Description of enforcement and monitoring by competent authorities

Description of the practical implementation and monitoring of the law(s)

Data source: SBP-RRA-EU-TOF v1.0 – Denmark

Sources

Data source: SBP-RRA-EU-TOF v1.0 – Denmark

Is the enforcement and monitoring ensured for the identified law(s)?

Yes

Step 3: Evaluation of the effectiveness of the legal framework

Evaluation of the practical implementation of the law(s) and explanation

Data source: SBP-RRA-EU-TOF v1.0 – Denmark

for the evaluation	
Sources	Data source: SBP-RRA-EU-TOF v1.0 – Denmark
Is legal framework effective?	Yes
Step 4: Detailed description of a management plan and monitoring at economic operator level	N/A
(ii) Impact on soil carbon	
Step 1: Identification of applicable laws	
Have the applicable law(s) been identified?	Yes
List of applicable law(s)	Data source: SBP-RRA-EU-TOF v1.0 – Denmark
Sources	Data source: SBP-RRA-EU-TOF v1.0 – Denmark
Step 2: Description of enforcement and monitoring by competent authorities	
Description of the practical implementation and monitoring of the law(s)	Data source: SBP-RRA-EU-TOF v1.0 – Denmark
Sources	Data source: SBP-RRA-EU-TOF v1.0 – Denmark
Is enforcement and monitoring ensured for the identified law(s)?	Yes
Step 3: Evaluation of the effectiveness of the legal framework	
Evaluation of the practical implementation of the law and explanation for the evaluation	Data source: SBP-RRA-EU-TOF v1.0 – Denmark
Sources	Data source: SBP-RRA-EU-TOF v1.0 – Denmark

Is legal framework effective?	Yes
Step 4: Detailed description of a management plan and monitoring applied at economic operator level	N/A

Article 29 (3a): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

- (a) *primary forest and other wooded land and old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located.*

Description of a management system process to meet the requirement.	Harvesting operations are only initiated after a documented pre-harvest screening of the harvesting site. The screening includes verification against relevant public GIS databases and environmental information to identify protected areas, High Conservation Values (HCV), Natura 2000 sites, protected habitats and other areas with high biodiversity value. The results are documented in Screening and assessed before harvesting is approved. Where environmental restrictions or legal protection apply, harvesting is excluded or carried out only in accordance with applicable legislation and site-specific work instructions. Compliance is further verified through project documentation, post-harvest assessments where relevant and annual internal audits.
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Article 29 (3b): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

- (b) *highly biodiverse forest and other wooded land which is species-rich and not degraded, or has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;*

Description of a management system process to meet the requirement.	Prior to harvesting, all harvesting areas are screened using public GIS databases and available environmental information to verify that the biomass does not originate from highly biodiverse grasslands. Harvesting is not accepted from areas identified as protected or qualifying as highly biodiverse grasslands. The assessment is documented in Screening, supported by project documentation and verified through annual internal audits.
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Article 29 (3c): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

(c) *areas designated:*

(i) *by law or by the relevant competent authority for nature protection purposes; or*

(ii) *for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the first subparagraph of Article 30(4), unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*

(i)

Description of a management system process to meet the requirement.

Prior to harvesting, all harvesting sites are assessed using relevant public GIS databases and environmental information to verify that the biomass does not originate from highly biodiverse non-forest land. The assessment includes review of land use, protected areas and other available environmental information. Where such areas are identified, the biomass is excluded from SBP-compliant supply. The assessment is documented in Screening and retained in the project file. Compliance is verified through project documentation and annual internal audits.

Article 29 (3d): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

(c) *highly biodiverse grassland spanning more than one hectare that is:*

- (i) *natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or*
- (ii) *non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*

Description of a management system process to meet the requirement.	Prior to harvesting, the harvesting area is assessed using public GIS databases and available environmental information to determine whether the biomass originates from peatland. Biomass is not accepted from areas where harvesting would conflict with the requirements of Article 29(3)(d). The assessment is documented in Screening and retained in the project file. Compliance is verified through project documentation and annual internal audits.
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Article 29 (3e): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:(e) heathland – Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).

Description of a management system process to meet the requirement.	Harvesting areas are screened before operations commence to identify wetlands and other environmentally sensitive areas using relevant public GIS databases and environmental information. Where wetlands are identified, harvesting is excluded or carried out only where permitted by applicable legislation and without affecting the ecological status of the area. All assessments are documented in Screening and verified through project documentation and annual internal audits.
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Article 29 (4a): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:

(a) *wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year;*

This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.

Description of a management system process to meet the requirement.	Prior to harvesting, harvesting sites are screened using relevant public GIS databases and available environmental information to verify that the biomass does not originate from land with high carbon stock as defined in Article 29(4)(a). Harvesting is excluded where the land status does not comply with the RED II requirements. The assessment is documented in Screening and verified through project documentation and annual internal audits.
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Article 29 (4b): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:

- (b) *continuously forested areas, namely land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds in situ;*

This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.

Description of a management system process to meet the requirement.	Prior to harvesting, the harvesting area is assessed using public GIS databases, aerial imagery and available environmental information to verify that harvesting does not involve land use change affecting continuously forested areas with high carbon stock. Harvesting activities are limited to sustainable forest management operations and do not involve conversion of forest land. The assessment is documented in Screening and verified through project documentation, supplier information and annual internal audits.
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Article 29 (4c): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:

- (c) *land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10 % and 30 %, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in Part C of Annex V is applied, the conditions laid down in paragraph 10 of this Article would be fulfilled.*

This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.

Description of a management system process to meet the requirement.	Harvesting sites are assessed before operations commence using public GIS databases and available environmental information to verify that biomass does not originate from land where harvesting would result in conversion of areas covered by Article 29(4)(c). Harvesting is carried out as part of sustainable forest management and does not involve permanent land use change. Assessments are documented in Screening Form 07 and retained in the project file. Compliance is verified through project documentation and annual internal audits.
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Article 29 (5): Protection of peatland

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.

Description of a management system process to meet the requirement.	Sustainable forest management requirements are verified prior to harvesting through project screening, supplier documentation, Green Management Plans where applicable, and verification of FSC®/PEFC certification where available. Harvesting operations are planned to ensure compliance with Danish legislation and recognised sustainable forest management practices, including regeneration requirements and protection of long-term forest productivity. Compliance is documented in the project file and verified through project reviews, internal audits and management oversight.
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Annex 4a: RED II detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For “Trees outside forests (TOF) – Urban and landscape feedstock” no REDII sustainability requirements apply, only the GHG savings criteria apply (SBP REDII Bridging ID Section 4.2). The land use category in this case is neither forest land nor agricultural land. For “Trees outside forests (TOF) – Agricultural land feedstock” the applicable criteria are Article 29 paragraphs (2)-(5).