Supply Base Report:

Skovdyrkerforeningen Vestjylland A.M.B.A
Fourth 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

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1 Overview

Producer name:	Skovdyrkerforeningen Vestjylland A.M.B.A
Producer address:	Nupark 47, 7500 Holstebro, Denmark
SBP Certificate Code:	SBP-01-54
Geographic position:	56.391300, 8.612800
Primary contact:	Thomas Holm Pedersen, +45 514 375 33, thp@skovdyrkerne.dk
Company website:	www.skovdyrkerne.dk
Date report finalised:	15 Sep 2025
SBR reporting period from:	07 Jul 2024
SBR reporting period to:	07 Jul 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	04 Nov 2025
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
Feedstock origin (countries)	Denmark (The entire country)
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

Skovdyrkerne DK (SDK) is is a service organisation owned and controlled by local forest owners widely spread out in 5 regions of Denmark. The 5 entities of Skovdyrkerne consist of ØERNE (Sealand og Funen), MIDT (middle ofJutland), VEST (vestern part of Jutland), SYD (sourthern part of Jutland), and SNØ (north-eastern part of Jutland).
The purpose of SDK is to provide all services related to forest management and natural resource management - delivered in a way that takes the conditions and outlook of each forest owner as the starting point.
SDK are forming a nationwide network providing services to the forest owners.
SDK comprise all relevant aspects regarding:

- Advisory services (on site, written reports, green forest management plans, project plans for afforestation etc.).
- Harvest operations in and outside the forest - timber and biomass (controlling the supply chain from tree to industry).
- Harvest operations in Christmas trees and decoration foliage (controlling the supply chain from tree to end user).
- All types of manual and mechanical operations in relation to silviculture, Christmas trees, foliage and management of nature in the open range.

Most of the activities and operations take place in forests owned by the members of SDK– which also enjoys certain advantages compared with other forest owners (non-members). However, buying / selling forest produce and services from / to other forest owners also takes place, as well as buying / and selling forest produce on a trading basis.

Products included in the scope of SBP Certification: *WB 2.1 Wood chips*
Number of employees: *100*
Annual maximum production capacity (metric tonnes): *200000*
Number of direct feedstock suppliers: *5000*
Approximate number of feedstock sub-suppliers: *100*

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

SDK are having a multisite chain of custody group certificate with certificate number PBN-PEFC-COC-000070. SDK holds a FSC chain of custody certification NC-COC-011844 and holds its own Controlled Wood system for Company Evaluation of FSC® Controlled Wood, FSC-STD-40-005 with certificate NC-CW-01844. SDK further promotes certification by encouraging its members to become FSC FM or PEFC FM certified by De Danske Skovdyrkerforeningers Forest Management group certificates being NC-FM/COC-011844 or NC-PEFC/FM-011844. During the autum of 2025 the FM certificates are being replaced with PBN-FM/COC-011844 and PBN-PEFC/FM-011844.
By operating to the above COC standards and the SBP 2.0 standard within the supply base SDK minimizes the risk of non-compliant input material and are handling the necessary mitigation strategies according to the Revised Regional Risk Assessment for Denmark and Regional Risk Assessment for Denmark Trees Outside Forests (SBR RRA Denmark & SBP-RRA-EU-DK-TOF)

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	The entire country
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Trees outside forest (TOF) - Urban and landscape feedstock (2A), Trees outside forest (TOF) - Agricultural land feedstock (3A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock , SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Minority
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, N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
The RRA TOF and RRA Forest are covering the whole supply base. In preparation for recognition under EU/2023/2413 (REDIII), the SBP has created and published the REDIII Level A risk assessment to assist Biomass Producers in implementing the management systems necessary for compliance with the RED sustainability criteria. However, for some indicators in SBP Standard 1, it it not possible to have a level A risk approach. In such situations, Level B management system at the level of the forest sourcing area has been conducted. Annex 2 - EU RED SBE findings, are considering which aspects should be taking into account,	
Feedstock types included in SBE:	Primary feedstock, Processing residues
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:**

Acer pseudoplatanus	Sycamore
Fraxinus excelsior	Common ash
Betula pubescens	White birch
Betula pendula	Silver birch
Pinus mugo	Mountain pine
Populus tremula	Aspen
Fagus sylvatica	Beech
Pinus contorta	Lodgepole pine
Chamaecyparis lawsoniana	Lawson cypress
Pseudotsuga menziesii	Douglas fir
Quercus robur	Common oak
Quercus petraea	Sessile oak
Ulmus glabra	Mountain elm
Juniperus communis	Juniper
Abies grandis	Grand fir
Aesculus hippocastanum	Horse chestnus
Picea glauca	White spruce
Tilia cordata	Common lime
Larix decidua	European larch
Larix kaempferi	Japenese larch
Larix eurolepis	Dunkeld larch
Abies procera	Noble fir
Abies nordmanniana	Nordmann fir
Picea omorika	Serbian spruce
Populus spp	Poplar

Quercus rubra	Northern red oak
Alnus glutinosa	Common alder
Picea abies	Norway spruce
Picea sitchensis	Sitka spruce
Pinus sylvestris	Scots pine
Acer platanoides	Maple
Taxus baccata	Yew
Thuja plicata	Western red cedar
Tsuga heterophylla	Hemlock
Abies alba	Silver fir
Pinus nigra	Austrian pine

d. Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation? No

Explanation: The amount consist of average tonnes in each entity

e. Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%): 31.00

f. Softwood (i.e. coniferous trees): specify proportion of feedstock from (%): 69.00

g. Proportion of feedstock composed of or derived from saw logs by weight (%): 5.00

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 (%): 5.00

j. Select forest type(s) where the primary feedstock was sourced from: Planted Forest

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: 1-200,000 tonnes
Physical form of the feedstock: Chips

n. Share of SBP-recognised system claim for processing residues:

0.00 % FSC

100.00 % PEFC

o. Volume of post-consumer feedstock: 0
Physical form of the feedstock: Chips

p. Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP: 100 %

q. What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated): 5480000.00 m3

Explanation: The proportion of broadleaf and conifier biomasse are estiamted from the average amount contracted in each entity. All amount of wood are EU RED-compliant. The total harvested volume estimated by the NFI (Dansk Skovstatisk 2023) could be processed as RED-compliant biomass.

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

Forest areas in Denmark
The forest area is 651.757 hectares, in Denmark, which is equivalent to 15.1 percent of the entire country.
Broadleaves' and conifers' grouping and species
Broadleaves (44 percent) and conifers (40 percent) cover the largest part of the forest area and mixed stands (12 percent) and Christmas trees (2.2 percent) cover a smaller part. 3.8 percent of the total area are not covered for the time being, either due to harvesting of the former stand or due to the fact that the area is used for storage sites, firebreaks etc. (Skovstatistik 2023)
Solid Wood
The total amount of solid wood in the Danish forests amounts to 149.717 million m³/equivalent to 229,7 m³/hectares (Skovstatistik 2023). The largest quantity of solid wood exists in the region of Central Jutland (Skovstatistik 2023)
Growth and harvesting
The gross increment in the Danish forests was in 2023 estimated to 8.017 million m³/year (Skovstatistik 2023) In the latest statement (2023), the harvesting was estimated to 5.058 million m³ – of which 31,5 percent were used for timber and 68,5 percent were used for energy purposes – divided between firewood and wood chips (Skostatistik 2023).
Ownership
Private hands, either private persons (52 percent) or companies or foundations (24 percent) own the largest part of the forest area in Denmark. Totally 75 % of the forest area are owned by private owners (Skovstatistik 2023).
Practice in SDK
Through education-programmes and practice in SDK all employes are educated in identifying key habitats during harvest operations and thereby minimizing impact on identified biodiversity and cultural values. All operations can proceed when it is justified through a screening, that the operation is not in non-compliancy with either the SBP standards or the VEIII demands.
SDK are using a GIS program for identifying possible habitats and biotopes etc. combined with a physical control on the harvesting sites during the operations.
All identified key habitats/biotopes and possible impacts on nature values are being evaluated by the educated forest manager and operations will only be proceeded when alle risk mitigation strategies are correctly implemented.

3.2 Conflicts with applicable national and sub-national legislation

A large part of SDK's input material from the Supply Base comes from privately owned areas that are not PEFC/FSC® certified. These forests are located all over Denmark and the SBP Regional Risk Assessment (RRA) and SBP RRA TOF comprises all of Denmark. Specified risk is in RRA forest stated in the indicators 1.1.1, 2.1.1, 2.1.2, 2.1.3, 2.2.2, 2.2.9, 2.2.10 and 3.2.3. Regarding maintaining and enhancing the soil quality indicator 2.2.3 are examined. For harvest operations outside the forest the specified risk indicators described in RRA TOF are

the following: 2.1.1, 2.1.2, 2.1.3, 2.2.2, 2.2.4, 2.2.5, 2.2.7, and 2.2.10.
Focusing on the specified risk, SDK are using the RRA's specifed risk mitigation-strategies by doing the following process:
SDK are in all harvest-projects, using an established screening method for identifying key habitats and species (protected og non protected by legislation) - and regardless of risk type (low risk og specifed risk). This way, all identifed risk are being mitigated properly according to the SBP RRA and further, unnecessary impact on biodiversity are minimized.
The SBP RRA forest and SBP RRA TOF are mitigating the REDIII demands which in a Danish context are being interpretated as VEIII by Energistyrelsen. SDK are implementing the VEIII demands as the interpretations are being processed and confirmed by Energistyrelsen. Regarding the import of biomass only biomass with a valid SBP-compliant claim is sourced.
When only sourcing SBP-compliant biomasse as a trader, the biomass producer are oblighed to follow the SBP normative documents which includes mitigation of specifik risk mitigations strategies. The SBP 2.0 version comprise the Renewable Energy Directive EU/2023/2413 (REDIII).

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:	
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:	
Important ecosystems and habitats are preserved or protected in their natural state (CPET S8b). The Danish Forest Act (Article 14–24) establishes legal protection of key ecosystems and habitats in	

Denmark by means of designation of Natura 2000 areas (approx. 19.000 hectares - comprised of EU Habitats Directive areas and EU Birds Directive areas). With the designation of 21.000 hectares of untouched forest or forests with old management systems such as coppicing, forest grazing, and oak shrub forest, the total forest area where protection of natural values or biodiversity is app. 35.000 hectares or approx. 5,7% of the total forest area (there is some overlap).
Some forest landscapes are protected by “fredning” which is a form of legal protection in Denmark. Protected areas can be designated with objectives of landscape or wildlife protection. Protected areas cannot be changed, but maintenance is typically carried out. Protected areas can have regulation of public access to the area, to either maintain right of access; or – where specific wildlife interests mandate this – prohibit public access without a specific permit. A scientific report (Johannsen et al. 2013) concludes that clear goals and better mapping of species, along with evidence-based measures, are prerequisites for future efforts for biodiversity in Danish forests, and ensuring protection of threatened species, structures and habitats should be prioritised.

Risk conclusion: Based on the existing protection through the Forest Act and designation of Natura 2000 areas and individual protected areas, it is concluded that larger scale key ecosystems and habitats are sufficiently protected, and that sourcing of feedstock for biomass does not pose a threat towards these areas.

As mentioned in the findings for criteria 2.1.1 it is likely that a large number of smaller areas or biotopes of local or regional importance to biodiversity or as species habitats, in a Danish context called Key Biotopes (“nøglebiotoper”), which are not systematically identified and mapped. Based on a precautionary approach the risk assessment conclude that for these areas the risk is specified based on the same findings as for Indicators 2.1.1 and 2.1.2.

Mitigation measure:

In connection with the planning of the operational task in the forest by the forester, the project-area will be mapped in the GIS system. The forester is responsible for a screening of the area, where the necessary risk mitigation strategies are implemented.
The screening will be made by means of various maps within the GIS system (Nature protection laws §3, The Forest Act §28 and §25, Natura 2000, other relevant registrations, preservations etc.). Also local knowledge from the forester, e.g sensitive natural areas in the forest - are evaluated. With this apporach the risk of making any impact on biodiversity is minimized.
During the forest operation, the forester or the operator will make a registration in the field. Any observations that are not mapped from the start, will, if possible, be marked in the forest with a spray can. Otherwise, it will be mapped on the forestmap.
The registration will be mapped and sent to the operator in connection with the operational work. Besides workings maps, the forester will make a work description that will comprise operating technical information, and specific nature and cultural considerations are evaluated. If there are identified keybiotopes along the project-areas, risk mitigation-strategies are used. If the operator discovers any HCV-conflict during the operation, it will be reported back to the forester and all necessary means of avoiding impact on biodiversity will be taken.
In cases of deviations, the forester will together with the operator carry out a survey and evaluation in the forest to ensure that the offence will not take place again and that the damage is repaired if necessary.

Projects where SDK are sourcing woodchips from external suppliers:
When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to

demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:

The following source types are defined and their risk levels assessed: Feedstock originating from forest estates with a Green Management plan: It is a requirement for receiving subsidies for developing a Green

Management plan that HCV areas in the forest are identified and mapped. However, there is no strict requirement that the HCVs are monitored and protected from forest management, and therefore risk is evaluated as specified. Feedstock from uneven-aged stands or stands of broadleaf species: Due to nolegal requirement for identification and mapping of Key biotopes, it is assessed that for all other forest sources of biomass feedstock, the risk of HCVs being present, but not identified or mapped is specified.

Mitigation measure:

In connection with the planning of the operational task in the forest by the forester, the project-area will be mapped in the GIS system. The forester is responsible for a screening of the area, where the necessary risk mitigation strategies are implemented.
The screening will be made by means of various maps within the GIS system (Nature protection laws §3, The Forest Act §28 and §25, Natura 2000, other relevant registrations, preservations etc.). Also local knowledge from the forester, e.g sensitive natural areas in the forest - are evaluated. With this apporach the risk of making any impact on biodiversity is minimized.
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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:	
This indicator is interlinked with indicators 2.1.1 and 2.1.2. As noted in the analysis of those two indicators, there are still many unmapped and unidentified HCV areas within the Danish forests. This means that there are unassessed threats connected to these unmapped and unidentified HCV areas. This is particularly true for old-growth even-aged coniferous stands of native species (Pinus sylvestris), and uneven-aged stands or stands of broadleaved species. Without assessing the threats, it is hard to maintain or enhance key species, habitats, ecosystems, and HCV in these areas. It can be recognised that when the registration of Article 25-areas is complete in 2024 and maps are published in 2025, maintaining many of these areas will become easier. However the analysis states that the risk for this Indicator is assessed as specified for both forests covered by the Forest Act and forests not covered by the Forest Act	
Mitigation measure:	
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- If relevant, permission for the activity should be provided.

If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:

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

Description of the specific risk:

Based on the existing protection through the Forest Act and designation of Natura 2000 areas and individual protected areas, it is concluded that larger scale key ecosystems and habitats are sufficiently protected, and that sourcing of feedstock for biomass does not pose a threat towards these areas. As mentioned in the findings for criteria 2.1.1 it is likely that a large number of smaller areas or biotopes of local or regional importance to biodiversity or as species habitats, in a Danish context called Key Biotopes ("nøglebiotoper"), which are not systematically identified and mapped. Based on a precautionary approach the risk assessment conclude that for these areas the risk is specified based on the same findings as for Indicators 2.1.1 and 2.1.2.

Mitigation measure:

In connection with the planning of the operational task in the forest by the forester, the project area will be mapped in the GIS system. The forester is responsible for a screening of the area and if there is a existing key biotope registration the exact project is evaluated and the opetation is only possible if it is concludede to be in compliancy with the SBP Standards. The screening will be made by means of various maps within the GIS system (§3, §28, §25,, Natura 2000, other relevant registrations, preservations etc.), the forester being familiar with the local conditions and the forest owner's knowledge of sensitive natural areas in the forest. Based on the screening the possibility of unregistered HCV areas in the forest is assessed. During the forest operation, the forester or the operator will make a registration in the field. The key biotope registration is mapped in a GIS programme. This mapping will be found on work order maps sent to the operator in connection with the operational work. Besides work order maps the forester will draft a work description that will comprise operating technical information, and specific nature and cultural considerations must be taken. In case of any risk of the HCV area being affected in connection with the implementation of the operational task this will be reported back to the forester.
If any ecosystem is identified during the operation, the foresters are educated in maintaing and making necessary measures for enhancing the identified ecosystems.
In cases of deviations, the forester will together with the operator carry out survey and evaluation in the forest to ensure that the offence will not take place again and that the damage is repaired if necessary

Projects where SDK treats wood chips from external suppliers:
Regarding mitigiation measures in dealing with wood chips from external suppliers SDK will demand that the supplier can document the sustainability of the wood chips according to the SBP Standards.
The followingi information should be available:
- Legality og the felled wood
- Detailed maps of the area or growth where the wood chips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the SDK forester will provide the required).
- Secure documented replantning/regeneration when handling clearcuts on forest areas not coved på the Danish Forest Legislation.
- If relevant permission for the activity
If the above-mentioned points cannot be complied, the wood chips cannot be treated as being SBP-

compliant.
Monitoring and outcomes:
The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness. If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark	
Area/sub-scope:	
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:	
2.2.9 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:	
In forests not covered by the Forest Act. harvesting levels are not required by any legislation to be sustained regarding inventory and growth data. This means that the indicator is specifed.	
Mitigation measure:	
All operations are evaluated due to of a long-term economic viability. Due to age class distribution in the individual forests, there can be management plan periods where the harvest levels exceed the increase in standing volume. The foresters in SDK are aware of the issue, and with proper regeneration and mitigation strategies for ensuring low cutting periods as well with high intensity cutting periods combined with replantning on sites, it is a continuous scope. **Projects where SDK are sourcing woodchips from external suppliers:**	

When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:

Mitigation measure:
All operations are evaluated due to of a long-term economic viability. Due to age class distribution in the individual forests, there can be management plan periods where the harvest levels exceed the increase in standing volume. The foresters in SDK are aware of the issue, and with proper regeneration and mitigation strategies for ensuring low cutting periods as well with high intensity cutting periods combined with replantning on sites, it is a continuous scope. All operations involving clearcuts on areas not coverd by the Danish Forest Act, are combined with sufficiently documentations for ensuring replantning on the specific site. **Projects where SDK are sourcing woodchips from external suppliers:** When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard. The following information should be available: - Legality og the felled wood - Detailed maps of the area where the woodchips are felled. - a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required). - Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act. - If relevant, permission for the activity should be provided. If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.
Monitoring and outcomes:
The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness. If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark	
Area/sub-scope:	
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:

Referring to indicator 2.1.1, two feedstock categories were found to include a specified risk: feedstock from even-aged stands of native old-growth conifers and feedstock from uneven-aged stands or stands of broadleaf species. In both categories, the risk is related to the potentially unmapped key biotopes, and both categories overlap with the areas defined in this indicator. The possibility that the unmapped key biotopes are
located in areas with a high carbon stock forces this indicator to be a specifed risk.
Specifically we translate the RRA into two sub elements for forest in Denmark.
1) Identifying protected nature areas.
2) Identifying areas of high carbon stocks.
There is only a specified risk under this indicator where those two elements are present in the same area.

Mitigation measure:

Mitigation of the two identified risks above:
1) Identifying protected nature areas. Processes as described under indicator 2.1.1 for Denmark/Forest will be followed. This process will also include indentifying potential "no go" areas where harvest of forest biomass is not allowed: Wetlands, grassland, heathlands, peatlands, old growth and primary forests. If no protected nature areas are identified then this indicator is considered to be low and no futher action is taken.
2) If protected nature areas are identified in the work area then the sub element of high carbon stock will be considered. As descried in the RRA then this will be "old, mature forest stands that are in a natural or semi-natural state". Also as described in the RRA then old growth forest only make up a very small proportion of danish
forests. The areas are primarily located on sites which are very difficult to access due to the ground conditions, (steep or boggy ground). This leads to two conclusions:
1) the areas in question are not likely to be included in proposed harvest areas as they are difficult and most likely to expensive to work.
2) the areas stand out clearly, both to operators, forest manager and owners as being unusual compared with the rest of the forest because they are so rare.
With regards to identifying areas of potential high carbon stock then because of the unusual appearance of these areas then they are already part of the current training of operators and forester as areas that require further attention. This will be emphasized more in the future training programme for the foresters in SDK.
No harvest of biomass will take place in areas which are found to be both high carbon stock and HCV.

Projects where SDK are sourcing woodchips from external suppliers:
When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will

provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".
Procedures are further continuously education, informing and implementation of the corrected mitigation strategies.

Country: Denmark

Area/sub-scope:

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:

All nature conservation areas registered according to the Nature Protection Act § 3 have been systematically surveyed for HCV´s. These areas can be found in the app "§ 3-Natur". However, small biotopes are often so small that they are not covered by the Nature Protection Act, and these have not been registered. On this basis specified risk is raised for identification of small biotopes not covered by the Nature Protection Act. Due to no legal requirement for identification and

mapping of Key biotopes, the risk of HCVs being present, but not identified or mapped is specified.

Mitigation measure:

In connection with the planning of the operational task in the forest by the forester, the project-area will be mapped in the GIS system. The forester is responsible for a screening of the area, where the necessary risk mitigation strategies are implemented.
The screening will be made by means of various maps within the GIS system (Nature protection laws §3, The Forest Act §28 and §25, Natura 2000, other relevant registrations, preservations etc.). Also local knowledge from the forester, e.g sensitive natural areas in the forest - are evaluated. With this apporach the risk of making any impact on biodiversity is minimized.
During the forest operation, the forester or the operator will make a registration in the field. Any observations that are not mapped from the start, will, if possible, be marked in the forest with a spray can. Otherwise, it will be mapped on the forestmap.
The registration will be mapped and sent to the operator in connection with the operational work. Besides workings maps, the forester will make a work description that will comprise operating technical information, and specific nature and cultural considerations are evaluated. If there are identified keybiotopes along the project-areas, risk mitigation-strategies are used. If the operator discovers any HCV-conflict during the operation, it will be reported back to the forester and all necessary means of avoiding impact on biodiversity will be taken.
In cases of deviations, the forester will together with the operator carry out a survey and evaluation in the forest to ensure that the offence will not take place again and that the damage is repaired if necessary.

Projects where SDK are sourcing woodchips from external suppliers:
When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.

If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:	
All nature conservation areas registered according to the Nature Protection Act § 3 have been systematically surveyed for HCV´s. These areas can be found in the app "§ 3-Natur". However, small biotopes are often so small that they are not covered by the Nature Protection Act, and these have not been registered. On this basis specified risk is raised for identification of small biotopes not covered by the Nature Protection Act. Due to no legal requirement for identification and mapping of Key biotopes, the risk of HCVs being present, but not identified or mapped is specified.	
Mitigation measure:	
In connection with the planning of the operational task in the forest by the forester, the project-area will be mapped in the GIS system. The forester is responsible for a screening of the area, where the necessary risk mitigation strategies are implemented. The screening will be made by means of various maps within the GIS system (Nature protection laws §3, The Forest Act §28 and §25, Natura 2000, other relevant registrations, preservations etc.). Also local knowledge from the forester, e.g sensitive natural areas in the forest - are evaluated. With this apporach the risk of making any impact on biodiversity is minimized. During the forest operation, the forester or the operator will make a registration in the field. Any observations that are not mapped from the start, will, if possible, be marked in the forest with a spray can. Otherwise, it will be mapped on the forestmap. The registration will be mapped and sent to the operator in connection with the operational work. Besides workings maps, the forester will make a work description that will comprise operating technical information, and specific nature and cultural considerations are evaluated. If there are identified keybiotopes along the project-areas, risk mitigation-strategies are used. If the operator discovers any HCV-conflict during the operation, it will be reported back to the forester and all necessary means of avoiding impact on biodiversity will be taken. In cases of deviations, the forester will together with the operator carry out a survey and evaluation in the forest to ensure that the offence will not take place again and that the damage is repaired if necessary. Projects where SDK are sourcing woodchips from external suppliers:	

When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Projects where SDK are sourcing woodchips from external suppliers:
When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:	
All nature conservation areas registered according to the Nature Protection Act § 3 have been systematically surveyed for HCV´s. These areas can be found in the app "§ 3-Natur". However, small biotopes are often so small that they are not covered by the Nature Protection Act, and these have not been registered. On this basis specified risk is raised for identification of small biotopes not covered by the Nature Protection Act. Due to no legal requirement for identification and mapping of Key biotopes, the risk of HCVs being present, but not identified or mapped is specified.	
Mitigation measure:	
In connection with the planning of the operational task in the forest by the forester, the project-area will be mapped in the GIS system. The forester is responsible for a screening of the area, where the necessary risk mitigation strategies are implemented. The screening will be made by means of various maps within the GIS system (Nature protection laws §3, The Forest Act §28 and §25, Natura 2000, other relevant registrations, preservations etc.). Also local knowledge from the forester, e.g sensitive natural areas in the forest - are evaluated. With this apporach the risk of making any impact on biodiversity is minimized. During the forest operation, the forester or the operator will make a registration in the field. Any observations that are not mapped from the start, will, if possible, be marked in the forest with a spray can. Otherwise, it will be mapped on the forestmap. The registration will be mapped and sent to the operator in connection with the operational work. Besides workings maps, the forester will make a work description that will comprise operating technical information, and specific nature and cultural considerations are evaluated. If there are identified keybiotopes along the project-areas, risk mitigation-strategies are used. If the operator discovers any HCV-conflict during the operation, it will be reported back to the forester and all necessary means of avoiding impact on biodiversity will be taken. In cases of deviations, the forester will together with the operator carry out a survey and evaluation in the forest to ensure that the offence will not take place again and that the damage is repaired if necessary. **Projects where SDK are sourcing woodchips from external suppliers:** When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard. The following information should be available: - Legality og the felled wood - Detailed maps of the area where the woodchips are felled. - a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required). - Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not	

covered by the Danish Forest Act.
- If relevant, permission for the activity should be provided.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:

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

Description of the specific risk:

Based on the existing protection through the Forest Act and designation of Natura 2000 areas and individual protected areas, it is concluded that larger scale key ecosystems and habitats are sufficiently protected, and that sourcing of feedstock for biomass does not pose a threat towards these areas. As mentioned in the findings for criteria 2.1.1 it is likely that a large number of smaller areas or biotopes of local or regional importance to biodiversity or as species habitats, in a Danish context called Key Biotopes ("nøglebiotoper"), which are not systematically identified and mapped. Based on a precautionary approach the risk assessment conclude that for these areas the risk is specified based on the same findings as for Indicators 2.1.1 and 2.1.2.

Mitigation measure:

In connection with the planning of the operational task in the forest by the forester, the project-area will be mapped in the GIS system. The forester is responsible for a screening of the area, where the necessary risk mitigation strategies are implemented.
The screening will be made by means of various maps within the GIS system (Nature protection laws §3, The Forest Act §28 and §25, Natura 2000, other relevant registrations, preservations etc.). Also local knowledge from the forester, e.g sensitive natural areas in the forest - are evaluated. With this apporach the risk of making any impact on biodiversity is minimized.
During the forest operation, the forester or the operator will make a registration in the field. Any observations that are not mapped from the start, will, if possible, be marked in the forest with a spray can. Otherwise, it will be mapped on the forestmap.
The registration will be mapped and sent to the operator in connection with the operational work. Besides workings maps, the forester will make a work description that will comprise operating technical information, and specific nature and cultural considerations are evaluated. If there are identified keybiotopes along the project-areas, risk mitigation-strategies are used. If the operator discovers any HCV-conflict during the operation, it will be reported back to the forester and all necessary means of avoiding impact on biodiversity will be taken.
In cases of deviations, the forester will together with the operator carry out a survey and evaluation in the forest to ensure that the offence will not take place again and that the damage is repaired if necessary.

Projects where SDK are sourcing woodchips from external suppliers:
When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- Secure documented replanting/regeneration when handling biomass from clearcuts on forest areas not covered by the Danish Forest Act.
- Secure documented replantning/regeneration when handling biomass from clearing of hedgerows and on nature conservation areas.
- If relevant, permission for the activity should be provided.

If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:	
There are currently no reports or other types of evidence indicating that the process of residue removal from forest stands or TOF areas cause harm to the ecosystems at any notable scale that results in specified risk. It is considered that the risk of negative impact is low since the general level of dead wood is very low today due to the high level of extraction of "residues". However, as a precautionary approach, hopefully increasing the general level of dead wood in hedgerows and smaller woodlots and nature conservation areas, specified risk is considered for the removal of deadwood. 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 low risk for these two origins is assessed. The red listed species mentioned in 2.1.2 are highly depending on dead wood and therefore the risk related to these are assessed as specified risk in 2.1.2.	
Mitigation measure:	
Besides the screening process and the specific risk mitigation process described ind 2.2.1 etc, there is a continous focus on leaving dead wood for enhancing the presence of species linked to dead wood. If any valueable existing dead wood occurs during the harvest operation, the scope is to secure it and enhance the biotope related to dead wood.	
Monitoring and outcomes:	
The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness. If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".	

Country: Denmark	
Area/sub-scope:	
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:	
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of the specific risk:	
This indicator referes to nature conservation areas and owners with christmass trees as primary production. Specified risk is concluded due to the following: The water course regulations implemented by the municipalities differ across Denmark and set different protection zones to water courses. 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. 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.	
Mitigation measure:	
The screening method conducted in SDK is used during operations in the open land. Being aware of the sitiuation, where ex. lakes <100 m2, are not protected by legislation in the open land, the forester will consider all key biotopes, and other protected habitats although the reguirement in the the Nature Protecton Act are not fulfilled. This method consider key elements in the open land, that would be protected by the Forest Act §28 etc. but is identified outside the forest. If anything occurs during the operation, the forester will take the necessary mitigation measures for protecting and enhancing the biodiversity and only proceed in the most responsible way.	
Monitoring and outcomes:	
The mitigation measures are monitored at least every six months during the internal audit. During the	

internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark	
Area/sub-scope:	
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:	
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.	
Description of the specific risk:	
Integrated Pest Management (IPM) is a cornerstone of the EU Directive on the sustainable use of pesticides in Denmark. However the use of banned pesticides has been found during control visits.. A preliminary estimate from 2022 shows that unapproved pesticides were found in just under 18 percent or 105 of the control visits. Christmas trees producers with an area of below 10 hectares are not obliged to report their pesticide usage to the authorities.	
Mitigation measure:	
When sourcing biomasse from christimas trees-producers, the decided screening listed in 2.2.1 etc. applies regardless of the site of the estate. However, on estates below 10 hectares, the forester is oblighed to ask the owner if he has made a report of used pesticedes. If the owner confirmes the operation can proceed. It is important to state that it is mandatory to have a register of used pesticides, but not to report to the authorities if the estate is below 10 hectares.	

Projects where SDK are sourcing woodchips from external suppliers:
When sourcing woodchips from external suppliers, SDK are demanding that the supplier is able to demonstrate fulfillment of the SBP Standard.
The following information should be available:
- Legality og the felled wood
- Detailed maps of the area where the woodchips are felled.
- a detailled screening with potential HCV and keybiotope registration (otherwise the forester from SDK will provide the required).
- When sourcing biomass from christmass-trees from estates below 10 ha. the supplier should verify that there has been conducted a report of used pesticides.
If the above-mentioned points can not be fulfilled, the woodchips can not be sourced as SBP-compliant.

Monitoring and outcomes:

The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness.
If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark

Area/sub-scope:

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:

For hedgerows and smaller woodloots specified risk is assessed.

The Nature Protection Act does not assure regeneration of TOF areas and thus specified risk is assessed.
Mitigation measure:
All projects are screened with the established screening method and is anly accessed with the sufficent mitigation measures. To ensure correct regeneration on harvested areas in both woodlots <0,5 ha and hedgerows, it is required to have a written agreement with the owner stating a replantning/regeneration. When operating on nature conservation areas, the operation only can be proceeded if there is a permission by the Municipality. Projects where SDK treats wood chips from external suppliers: Regarding mitigiation measures in dealing with wood chips from external suppliers SDK will demand that the supplier can document the sustainability of the wood chips according to the SBP Standards. The followingi information should be available: - Legality og the felled wood - Detailed maps of the area or growth where the wood chips are felled. - a detailled screening with potential HCV and keybiotope registration (otherwise the SDK forester will provide the required). - Secure documented replantning/regeneration when handling biomass from clearing of hedgerows and on nature conservation areas. - If relevant permission for the activity by the Municipality (Nature convservation-areas) If the above-mentioned points cannot be complied, the wood chips cannot be treated as being SBP-compliant.
Monitoring and outcomes:
The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness. If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

Country: Denmark	
Area/sub-scope:	
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:	
1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.	
Description of the specific risk:	
From RRA: Woody feedstock sourcing and biomass production from forests covered by the Forest Act for energy generation in Denmark – as the above analysis suggests – comply with the applicable national and EU-level laws and regulations. Regular monitoring of such laws and regulations is conducted and reported by designated authorities. However, there is a risk that forests that are not covered by the Forest Act can supply biomass to bioenergy producers of capacity 2.5 MW or below without complying with all EU REDII requirements. Therefore, it is concluded that the risk class for Indicator 1.1.1 is 'low risk' for forests covered by the Forest Act and 'specified risk' for forests not covered by the Forest Act. Specifically: The EU REDII (Article 29.6) imposes several requirements concerning the sustainability of forest biomass to be used for energy generation. The requirements concern: (i) the legality of harvesting operations. (ii) forest regeneration of harvested areas. (iii) designated by law or by the relevant competent authority for nature protection purposes are protected. (iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity (v) that harvesting maintains or improves the long-term production capacity of the forest. With the Danish Forest Act, Nature Protection Act, and the Handbook (officially an executive order; Danish Energy Agency 2022a) that was first introduced in 2021 and amended in October 2022, Denmark fulfils the above requirements. As demonstrated below, the existing Danish legislation excluding the Handbook is not enough to fulfil the requirements. Concerning requirement (i), as concluded in the above section, the forest-based feedstock used for producing biomass for energy in the country is sourced in compliance with the applicable Danish legislation. Concerning requirement (ii), Article 8 of the Danish Forest Act states that tree stands cannot be felled before they have reached maturity and the area must meet the above requirements at the latest ten years after clearcutting. This implies that a harvested area (i.e. a clearcut) has to be regenerated. However, the Nature Protection Act does not have any direct provision for regeneration. This means that forests not covered by the Forest Act are not required by law to be regenerated after harvesting. Regarding requirements (iii) and (iv), the purposes of the Forest Act (Article 1) and Nature Protection Act are to preserve, protect and enlarge the country's forests by specifying biodiversity conservation as one of the core objectives. Thus, the forests that are covered by these two Acts (see Section 2.1) fulfil requirements (iii) and (iv). However, about 22% of the country's forests (i.e. 140,180 ha) are not protected by either of the Acts and thus do not have any legal obligation to fulfil requirements (iii) and (iv) of the EU REDII. Denmark's annual harvesting in recent years remains below the annual growth, implying the	

maintenance and improvement of the long-term production capacity of forests for timber, biomass for energy and other products. This means the requirement (v) is fulfilled for all forests
Mitigation measure:
The RRA identifies three risks as being specified on areas not covered by the Forest Act. Regeneration of the harvesting area: mitigation of this risk is addressed under indicator 2.2.10 for Denmark/Forest. Nature protection and soil quality: mitigation of these risks are addressed under indicators 2.1.1-2.1.3 for Denmark/Forest.
Monitoring and outcomes:
The mitigation measures are monitored at least every six months during the internal audit. During the internal audit, the implemented control-systems are investigated through a desk-top analysis and if necessary, a field visit to ensure their effectiveness. If evidence is found of non conformance, then appropriate actions will be taken to correct the non conformance and improve the system which includes a root course analysis and measures to minimize future iterations. Procedures are detailed in SDK's "Management System".

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 25 Aug 2025

Biomass Producer's stakeholder engagement end date: 22 Sep 2025

Total number of stakeholders contacted: 76

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

All interested parties have received the RRA's and SDK's risk mitigation measures. This material was submitted on 28-08-2025 The following interested parties have been contacted:

Stakeholder	Contact person	E-mail
Allerød Kommune	Natur og Miljø	naturogmiljoe@alleroed.dk
Assens Kommune	Jannik (vandmiljø)	jases@assens.dk
BAT Kartellet	Gunde Odgaard	gunde.odgaard@batkartellet.dk
Billund Kommune	Karl Grundahl	kommunen@billund.dk
Bornholms Regionskommune	Louise Lyng Bojesen	Louise.Lyng.Bojesen@brk.dk
Danmarks Naturfredningsforening	Lars Midtiby	lars@dn.dk
Dansk Energi		de@danskenergi.dk
Dansk Fjernvarme	Maria Hedegaard	mh@danskfjernvarme.dk
Dansk Ornitologisk Forening	Henrik Wejdling	henrik@wejdling.dk
Dansk Skovforening	Marie-Louise Bretner	mlb@skovforeningen.dk
Dansk Træforening		dktimber@dktimber.dk
Egedal Kommune	Teknik og Miljø	teknik-miljo@egekom.dk
Energistyrelsen		ens@ens.dk
Esbjerg Kommune	Teknik og Miljø	raadhuset@esbjergkommune.dk
Fanø Kommune	Trine Lyhne	bgtmtl@fanoe.dk
Favrskov Kommune	Carsten Monsrud	cmon@favrskov.dk
Faxe Kommune	Charlotte Rosenblad Ralund	crose@faxekommune.dk
Fredensborg Kommune	Pernille Balslev-Erichsen	pebae@fredensborg.dk
Fredericia Kommune	Rene Olesen	rene.olesen@fredericia.dk
Frederikssund Kommune	Mads Lindberg Christiansen	mlind@frederikssund.dk
Friluftsrådet	Thorbjørn Eriksen	toe@friluftsraadet.dk
FSC Danmark	Søren Dürr Grue	s.grue@dk.fsc.org
Furesø Kommune	Morten Jepsen	mje1@furesoe.dk
Fåborg-Midtfyns Kommune	Kasper Nowak (§3)	kanow@fmk.dk
Greve Kommune	Rikke Hvelplund	raadhus@greve.dk
Gribskov Kommune	Dorethe Ungstrup	dpede@gribskov.dk

Guldborgsund Kommune	Jacob Klit-Hansen	jklh@guldborgsund.dk
Haderslev Kommune	Christina Vedel-Birch Andersen (chef for Klima og Miljø)	cvba@haderslev.dk
Halsnæs Kommune	Lis Vedel	lisve@halsnaes.dk
Helsingør Kommune	Pia Holm Nielsen (Centerchef for By, Land og Vand)	info@helsingor.dk
Hillerød Kommune	Vibeke Meno	miljo@hillerod.dk
HOFOR	Sune Balle Hansen	subh@hofor.dk
Holbæk kommune	Mette Spaanheden Jensen	meje@holb.dk
Horsens Kommune	Bo Karlshøj Riis	bri@horsens.dk
Høje-Taastrup Kommune	Lars Christensen	tmc@htk.dk
Hørsholm Kommune	Katrine Aare Langer	bom-post@horsholm.dk
Kalundborg kommune	Birgitte Kofod Møller	bimo@kalundborg.dk
Kerteminde Kommune	Martin Køhl Søholm	mks@kerteminde.dk
Kolding Kommune	Natur og vand	naturogvand@kolding.dk
Køge Kommune	Plan- og miljøafd.	natur@koege.dk
Langeland Kommune	Rikke Fink	natur.miljoe@langelandkommune.dk
Lejre Kommune	Peter Østerbye	peos@lejre.dk
Lolland Kommune	Martin Bruun	tmm@lolland.dk
Middelfart Kommune	Hanne Laursen	hanne.laursen@middelfart.dk
Miljøstyrelsen		mst@mst.dk
Nordfyns Kommune	Mette Højby Petersen	mettep@nordfynskommune.dk
Odder Kommune	Merete Johannsen	merete.johannsen@odder.dk
PEFC Danmark	Peter Bæk	Pb@PEFC.dk
Preferred by Nature	Michael Jakobsen	mjakobsen@preferredbynature.org
Skanderborg Hørning Fjernvarme	Peter Jensen	pj@skfj.dk
Skanderborg Kommune	Søren Peder Knudsen	soren.knudsen@skanderborg.dk
Vedvarende Energi	Bjarke Rambøll	br@ve.dk
Vedvarende Energi	Bjarke Rambøll	br@ve.dk
Verdens Skove	Jens Holm Kanstrup	jhk@verdensskove.org
Verdens Skove	Jens Holm Kanstrup	jhk@verdensskove.org
Viborg Kommune	Karen Glerup Nielsen	khg@viborg
WWF (Verdensnaturfonden)	Sofie Tind Nielsen	s.tind@wwf.dk
Ørsted		info@orsted.com
Nyborg Kommune	Charlotte Markvardsen	cma@nyborg.dk
Næstved Kommune	Jens Bach	jfubac@naestved.dk
Odense Kommune	Michael Teglmand (Odense Å)	mthe@odense.dk
Odsherred Kommune	Naturteam:	natur@odsherred.dk
Ringsted Kommune	Maria Cathrine Nielsen	teknikogmiljoechef@ringsted.dk

Roskilde kommune	Kim Dahlstrøm	
Slagelse Kommune	Marianne Hansen	teknik@slagelse.dk
Solrød Kommune	Jens Saabye	teknisk@solrod.dk
Sorø Kommune	Morten Olesen	mool@soroe.dk
Stevns Kommune	Birgitte J.T.K. Nielsen	birnie@stevns.dk
Svendborg Kommune	Rikke Berg	Rikke.Berg@svendborg.dk
Sønderborg Kommune	Bjarke Eriksen	post@sonderborg.dk
Tønder Kommune	Christa Jørgensen	toender@toender.dk
Varde Kommune	Hans Peter Due	hdue@varde.dk;
Vordingborg Kommune	Rolf Hoelgård	roho@vordingborg.dk
Vejen Kommune	Peter Hansen	Teknik@vejen.dk
Vejle Kommune	Lisbeth Wolters	teknikogmiljo@vejle.dk
Ærø Kommune	Frederik Kromann Laursen	FKL@aeroekommune.dk
Aabenraa Kommune	Barbara Frenzel	post@aabenraa.dk

4.2 Response to stakeholder comments

5 Report updates and approval

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

The Supply base for all the 5 entites (Øerne, Midt, Vest, Syd og Nordøst) has been updated and allgned and now includes the whole sourcing area of Denmark. It is the local "management representative" or "orther" that will sign the SBR.

Name	Anders Elmholt
Title	Other
Date of report approval	15 Sep 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	The entire country
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_v1.0 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	SBP-RED-EU-DK-FOR_v1.0 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(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	N/A
Level B management system at the level of the forest sourcing area	For forest areas covered by the Forest Act, See RRA Forest for Denmark. For Forest areas not covered by the Forest Act, fulfillment of indicator 2.2.10 is assessed. See mitigation measueres in the SBR.
(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	SDK has a continuous focus on preventing any adverse impact on the forest goods as weel as on the project areas outside the forest from wich residues are sourced. With this approach stumbs and roots as a starting point, are never remowed from the forest area. Removal of stumps and roots do not occur in the open land. Alternative solutions would be stump grinding if feasible. In Denmark only a few forest has been categorised as primary forest. SDK do not operate within forest designated as primary forest. However, old growth forest are spread out in Denmark, and SDK has mitigated strategies to prevent adverse impact og such areas. Old growth forest are desribed as areas with native species which primary has envolved through natural processes which normally are in conherens with late successional phases in primary and undisturbed forests (Bekendtgørelse om biomasse 2025). Foresters in SDK are all educated in identifying keybiotopes (nøglebiotoper), and possible HCV-areas, and when operating in old growth stands an indicator is the occurance of old stumps which is an indicator of former forestry. If really old stumps occurs though, and there is evidence of natural processes and late successional phases, the designation of old growth forest is present, and the activity is not possible. Also, conversation of old growth forest into plantations is not a practise ind SDK. In all operations there is a focus on avoid adverse impact on soil quality by chosing the right harvesting period, but also to use principles of responsible forestry, which is a skill that all foresters in SDK are posessing. In this way compraction etc. is minimized. When operating responsible there is a focus in securing the following regeneration and the forest climate by chosing the proper method for thinning and clearing (clear cuts). When having no exact tresholds for the size of clearcuts, it is always a scope for the forester to minimize the clearcuts in relation to the size of the actual stand, the whole forest and the circumstances on the very area, also with great consideration to the consequences of a clearcut. However, sometimes a clearut is considered to by the best practice in relation og viabulity and also the long-term production potiential of the stand. There is also a continous focus on leaving dead wood for biodiversity in and outside the forest. There is no sincere treshold for leaving of dead wood, but the treshold for the existing PEFC and FSC® certifications is a benchmark when possible and with respect to locally and ecologically appropriate circumstances.
(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	SBP-RED-EU-DK-FOR_v1.0 REDIII Level A for Denmark FOR
Level B management system at the level of the forest sourcing area	N/A
(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. *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:* *(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.*	
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	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. If there area any signs of operating in an old growth stand-definition, the forester in SDK will not continue the operation until further assessment has been conducted. Only if it is concluded that there is no evidens of old growth (late successinal phases and no clearly evidens of former activity) - the operation can continue. Likewise operations in and outside the forests which are stated, by the relevant competent authority, to be highly biodiverse and species-rich - will not be used as a sourcing area. Nevertheles, an exception occurs, if evidence is provided that the production of biomass do not interfere with the nature protection purposes. Relevant areas are §25 in the forest covered by the Forest Act, §3 areas in and outside the forest, and nature 2000 sites. Since §25 only applies on forest covered by the Forest Act, and that it does not entail any binding obligation, is is a highly prioritised subject for maintaing for the foresters in SDK due to the continous focus on maintaining and enhancing biodiversity in great coherence with responsible forestry. Regarding sourcing of biomass on areas kategorised as heathland, there is an ongoing discussion about the subject being put into the categori "no go area". However, biomass produced from §3 heathland, with permission from the Municipality, and in part as an integrated nature management plan due to the existing identified threat (owergrowing with

	trees) is allowed when the end buyer is a non-co2-quota heathplant. The discussion continues and SDK are operating within legislation on the matter.
(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. *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:* *(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.*	
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	Level A for Denmark: SBP-endorsed Regional Risk Assessment v2.0
Level B management system at the level of the forest sourcing area	N/A
(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. *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:* *(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.*	
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	Level A for Denmark: SBP-endorsed Regional Risk Assessment v2.0
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. *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:* *(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).*	

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	Level A for Denmark: SBP-endorsed Regional Risk Assessment v2.0
Level B management system at the level of the forest sourcing area	N/A
(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. *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).*	
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	Level A for Denmark: SBP-endorsed Regional Risk Assessment v2.0
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. *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.*	
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	Level A for Denmark: SBP-endorsed Regional Risk Assessment v2.0
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	Level A for Denmark: SBP-endorsed Regional Risk Assessment v2.0

Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

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-endorsed REDII Level A risk assessment for Article 29(7) LULUCF
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

For all supplieres of processing residues the following applies:

SDK only accept suppliers with sufficient evidence that alle delivered feedstock received complies with the SBP definitions of secondary and tertiary. All invoices are specified with names, addresses, type of supplier, and categories of feedstock,

Claims accepted in the feedstock category:
100 % PEFC Certificeret
FSC 100 %
SBP Compliant Biomass
All claims should note certificate-number.

Alle suppliers are enrolled in a internal audit scheme and will be monitored reguarly. For being an accepted supplier in SDK supply chain, the suppliers agrees on being accessed through a 3. party inspection.

Feedstock inspection and classification upon receipt

The Internal audit of this biomasscategory, is enrolled ind the ordinary auditsystem established in SDK which accours at least every 6 month. However, it is decided in every internal audit, to survey invoives received from suppliers delivering processing residues. If the internal audit detects any verification problems immediate corrective actions will be taken. The supplier then need to take necessary means to correct the deviation. If the supplier do not obey the reguirement a ban of delivering processing residues are the consequence.

Supplier audit for processing residues and post-consumer feedstock

See 1.2 Feedstock inspection.

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 - The entire country

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?	No, management plan needed at economic operator level (go to step 4)
List of applicable law(s)	N/A
Sources	N/A
Step 2: Description of enforcement and monitoring by competent authorities	
Description of the practical implementation and monitoring of the law(s)	N/A
Sources	N/A
Is the enforcement and monitoring ensured for the identified law(s)?	No, management plan needed at economic operator level (go to step 4)
Step 3: Evaluation of the effectiveness of the legal framework	
Evaluation of the practical implementation of the law(s) and explanation	N/A

for the evaluation	
Sources	N/A
Is legal framework effective?	No, management plan needed at economic operator level (go to step 4)
Step 4: Detailed description of a management plan and monitoring at economic operator level	SBP RRA Denmark TOF, indicator 2.2.3 establishes low risk for woody residues from landscape, agricultural land and for woody energy crops.
(ii) Impact on soil carbon	
Step 1: Identification of applicable laws	
Have the applicable law(s) been identified?	No, management plan needed at economic operator level (go to step 4)
List of applicable law(s)	N/A
Sources	N/A
Step 2: Description of enforcement and monitoring by competent authorities	
Description of the practical implementation and monitoring of the law(s)	N/A
Sources	N/A
Is enforcement and monitoring ensured for the identified law(s)?	No, management plan needed at economic operator level (go to step 4)
Step 3: Evaluation of the effectiveness of the legal framework	
Evaluation of the practical implementation of the law and explanation for the evaluation	N/A
Sources	N/A

Is legal framework effective?	No, management plan needed at economic operator level (go to step 4)
Step 4: Detailed description of a management plan and monitoring applied at economic operator level	SBP RRA Denmark TOF, indicators 2.2.1, 2.2.3 and 2.2.4, establishes low risk for woody residues from agricultural land and for woody energy crops.

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.	If there area any signs of operating in an old growth stand-definition, the forester in SDK will not continue the operation until further assessment has been conducted. Only if it is concluded that there is no evidens of old growth (late successinal phases and no clearly evidens of former activity) - the operation can continue. Likewise operations in and outside the forests which are stated, by the relevant competent authority, to be highly biodiverse and species-rich - will not be used as a sourcing area. Nevertheles, an exception occurs, if evidence is provided that the production of biomass do not interfere with the nature protection purposes. Relevant areas are §3, §28 in the Forest Act (but in the open land) which protects areas less than §3, and nature 2000 sites. The established screening method combined with relevant education makes the foresters able to screene and mitigate any findings during the harvest operation.

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.	SBR RRA TOF, indicator 2.2.1 establishes low risk for woody residues from agricultural land and for wooddy energy crops.

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*

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.	SBP RRA Denmark TOF, indicator 2.2.1, establishes low risk for woody residues from agricultural land and for woody energy crops.

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.	SBP RRA Denmark TOF, indicator 2.2.1, establishes low risk for woody residues from agricultural land and for woody energy crops.

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.	SBP RRA Denmark TOF, indicator 2.2.1, establishes low risk for woody residues from agricultural land and for woody energy crops.

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.	SBP RRA Denmark TOF, indicator 2.2.1, establishes low risk for woody residues from agricultural land and for woody energy crops.

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.	SBP RRA Denmark TOF, indicator 2.2.1, establishes low risk for woody residues from agricultural land and for woody energy crops.

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).