



# **NEPCon OÜ Evaluation of Bimatra bvba Compliance with the SBP Framework: Public Summary Report**

Second Surveillance Audit

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**The promise of good biomass**



# Completed in accordance with the CB Public Summary Report Template Version 1.5

*For further information on the SBP Framework and to view the full set of documentation see [www.sbp-cert.org](http://www.sbp-cert.org)*

## *Document history*

*Version 1.0: published 26 March 2015*

*Version 1.1: published 30 January 2018*

*Version 1.2: published 4 April 2018*

*Version 1.3: published 10 May 2018*

*Version 1.4: published 16 August 2018*

*Version 1.5: published 22 October 2020*

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# Table of Contents

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

# 1 Overview

|                               |                                                             |
|-------------------------------|-------------------------------------------------------------|
| Certification Body (CB) Name: | NEPCon OÜ                                                   |
| Primary CB contact for SBP:   | Ondrej Tarabus                                              |
| Primary CB contact email:     | otarabus@preferredbynature.org                              |
| Audit team leader:            | Rui Simoes                                                  |
| Audit team members:           | Tim Roelandts, Rui Simoe                                    |
| Name of the Company:          | Bimatra bvba                                                |
| Company legal address:        | 6 Industrielaan str., 8770 Ingelmunster, Belgium            |
| Company contact for SBP:      | Bart De Clerck                                              |
| Company contact email:        | bart@bimatra.be                                             |
| Company website:              | <a href="https://www.bimatra.be">https://www.bimatra.be</a> |
| SBP Certificate Code:         | SBP-07-45                                                   |
| Date of certificate issue:    | 24 Jan 2020                                                 |
| Date of certificate expiry:   | 23 Jan 2025                                                 |
| Audit closing meeting date:   | 18 Nov 2021                                                 |
| Audit cycle:                  | Second Surveillance Audit                                   |

## 2 Scope of the evaluation and SBP certificate

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

|                                                                                                                                                                                                                                           |                                                           |                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------|
| <b>Feedstock types:</b>                                                                                                                                                                                                                   | Primary                                                   | <input type="checkbox"/> |
| <b>Feedstock origin (countries):</b>                                                                                                                                                                                                      | Belgium                                                   | <input type="checkbox"/> |
| <b>SBP-endorsed Regional Risk Assessments used:</b><br><br><b>Public link:</b><br><a href="https://sbp-cert.org/documents/standards-documents/risk-assessments/">https://sbp-cert.org/documents/standards-documents/risk-assessments/</a> | Not applicable                                            | <input type="checkbox"/> |
| <b>Chain of custody system implemented:</b>                                                                                                                                                                                               | PEFC, FSC: PEFC: CU-PEFC-803341-P22 FSC: SGSCH-COC-008396 | <input type="checkbox"/> |
|                                                                                                                                                                                                                                           | Transfer                                                  | <input type="checkbox"/> |

## 2.1 Description of the company

Bimatra is a forest contractor that produces and sells wood chips. BP's office is situated in Ingelmunster, Belgium. The BP has their own machinery to harvest, chip and transport biomass but can also purchase biomass from other suppliers. The material is purchased as standing trees (in which case some assortments might be sold to sawmills and the low quality wood is chipped) or slash wood after harvest. The material is sourced from Belgium (either FSC/PEFC certified or included in SBP SBE) or from southern part of Nederland and France (around 10% of material used) but this material is not used for in SBP system and is not going to Gent port where all SBP certified material is accumulated. Wood chip production of the company is very variable, depending on the year in 2020 it reached only about 23500ton. Bimatra's supply base is the Belgian forests, roadside wood, riverside wood, nature areas and urban plantations, all over Belgium, mainly in Flandres but also a part of Wallonia (French speaking part of Belgium). Some supply (around 10% each year) comes from the South of the Netherlands, mainly Zeeland and then a part of France (nearby Belgium border). Nevertheless this SBP certification process focus on the feedstock from Belgium only, as for the other countries no SBE is made. Thus this 10% is excluded from the process. Around 75% of the wood chips is produced from the primary feedstock harvested in areas outside forests, mainly roadside and riverside trees but potentially also gardens, landscapes trees or train site cuttings. The organization source material from 3 non-forest categories - wood from agricultural landscapes (15% from the non-forest biomass) mostly material from forests smaller than 0.5 ha; 9% from windbreaks or shelter belts and most of the of the material (51%) comes from along the roads. All material coming from stands smaller than 0,5 ha is included into this category (even though that the local legislation often classifies these stands as forests and it is considered to be forest land). Such material represents less than 1% of the total biomass produced. The supply base might also include clearing of trees and shrubs in connection with developments and expansion of infrastructure in Belgium. In the forests (25% of primary feedstock), the supply base is thinning of mainly broadleaves while the rest is branches and tops from both broadleaves and conifers. Wood chips in all cases are produced onsite (at harvest site) by mobile chipper, loaded to BP's lorry and transported directly to Gent

harbour without any intermediate storage (FAS, Incoterms). Belgian forest owners are well organised in various local and national associations. The 'bosgroep' is well known trade organisation of private forest owners. When looking at land ownership around 60% of the feedstock is coming from Public landowners, and 40% from private owners. As Belgium contains a large number of Natura2000 sites it is estimated that around 28% of the feedstock is coming from such sites. Two certification options exist in forest management in Belgium: PEFC and FSC. The areas owned by the Belgian states have been mostly certified according to one or to both standards. In private and municipal forests, some have been certified according to PEFC and some according to FSC but there are also lots of (mostly small) forests that are not certified. But in Belgium you always have the obligation to plant the same number of trees you cut on the same ground or on another.

## **2.2 Detailed description of the Chain of Custody system**

BP holds valid COC certificates. PEFC: CU-PEFC-803341-P22 and FSC: SGSCH-COC-008396. SBP certification is based on implementation of PEFC CoC certification requirements, however in case of feedstock supplies with FSC 100% claim, it is also considered by BP as SBP-compliant feedstock. Transfer system of claims is implemented. So far the BP has not bought any PEFC/FSC certified wood material. The current scope of SBP certificate covers only direct transportation of the wood chips from the forest to Gent harbour and its unloading there (FAS Incoterms), therefore most important is to agree with the supplier that PEFC or FSC certificate code and claim are specified in purchase agreement and sales document. The waybill is performed by BP, and wood chips are transported to harbour by BP's own transport (lorry). BP is not responsible for biomass handling/storage in harbour, but only for its unloading in harbour. All shipments are measured at harbour in metric tonnes without conversion. Therefore, by default the conversion factor is 1. The weight delivered and registered in harbour is also invoiced by suppliers to BP.

### 3 Specific objective

The specific objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.

The scope of the evaluation covered:

- Review of the BP's management procedures;
- Review the BP's Supply Base Evaluation;
- Review of the production processes;
- Review of chain of custody system control points, analysis of the existing PEFC CoC system;
- Interviews with responsible staff;
- Review of the records and calculations;
- Energy data collection analysis;
- ID5E 1.5

## 4 Evaluation process

### 4.1 Timing of evaluation activities

| <i>Audit Level of Effort (LoE)</i> |          |               |
|------------------------------------|----------|---------------|
| Activity                           | Auditors | Auditor hours |
| 1. Preparation                     | RS,TR    | 8,0           |
| 2. On-site (excl. travel time)     | RS, TR   | 20,0          |
| 3. Report writing                  | RS       | 8,0           |
| 4. Other                           | N/A      | 0,0           |

| <i>Audit Schedule</i>          |                    |              |                   |
|--------------------------------|--------------------|--------------|-------------------|
| Activity                       | Location           | Auditor name | Date/time         |
| <i>Opening meeting</i>         | Bimatra facilities | RS, TR       | 17 Nov 2021/09:00 |
| <i>Open NCR's</i>              | Bimatra facilities | RS, TR       | 17 Nov 2021/09:30 |
| <i>Chain of Custody system</i> | Bimatra facilities | RS, TR       | 17 Nov 2021/10:00 |
| <i>Supply Base Evaluation</i>  | Bimatra facilities | RS, TR       | 17 Nov 2021/12:00 |
| <i>Energy data</i>             | Bimatra facilities | RS, TR       | 17 Nov 2021/13:00 |

|                                          |                    |        |                   |
|------------------------------------------|--------------------|--------|-------------------|
|                                          |                    |        |                   |
| <i>Sampling and field visit planning</i> | Bimatra facilities | RS, TR | 17 Nov 2021/14:00 |
| <i>Visits of sites</i>                   | Forest sites       | RS, TR | 17 Nov 2021/15:00 |
| <i>Visits of sites</i>                   | Forest sites       | RS, TR | 18 Nov 2021/09:00 |
| <i>Closing meeting</i>                   | Brussels           | RS, TR | 18 Nov 2021/16:30 |

| Auditor qualification |                                   |                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Auditor name          | Role                              | Qualification                                                                                                                                                                                                                                                                                                                                                                          |
| Rui Simoes            | Lead auditor                      | Forestry engineer > 20 year experience in forest project, management and works. Author of several fluvial and semiarid restoration projects and field works. FSC, PEFC in SBP and COC auditor for NEPCon. EU nature & conservancy projects evaluator. PhD Climate Change student. International experience working on English, Spanish and French language, besides mother Portuguese. |
| Tim Roelandts         | Local expert, auditor in training | Tim is a Belgium citizen, approved FSC and PEFC CoC auditor                                                                                                                                                                                                                                                                                                                            |

## 4.2 Description of evaluation activities

The evaluation visit was focused on management system evaluation: division of the responsibilities,

document and system, analysis of the existing PEFC/FSC system and PEFC system control points as well as GHG data availability.

Description of the audit evaluation:

The annual audit took started at the organization's office, and the second part was done at the forest sites sites origin from the SPB feedstock from the reporting period.

All SBP related documentation connected to the SBP, including SBP Procedure, SAR and GHG data calculations, Supply Base Report, Supply Base Evaluation and PEFC system description was provided by the company prior of the audit. Audit started with an opening meeting attended by the Organization's management.

During the opening meeting, audit team leader introduced the audit team, provided information about audit plan, methodology, auditor qualification, confidentiality issues, and assessment methodology and clarified certification scope. During the opening meeting the auditor explained CB's approval related issues.

After that, as first part of the audit, the auditor went through all applicable requirements of the SBP standards nr.1, 2, 4, 5 and instruction document 5E covering input clarification, existing chain of custody system, management system, CoC, recordkeeping/mass balance requirements, emission and energy data and categorization of input and theoretical set up of the SBE system including risk designation, mitigation measures implemented and evaluation of their effectiveness.

The CoC critical control points were evaluated during the audit, including identification of the material (both certified and included in the SBE system), physical separation system defined by the organization, sales, TM use, volume recording, internal accounting system and identification of origin.

The second part of the audit took place with sampling and field visits planning.

Sampling: In total, the biomass was sourced from 135 sites. The auditor has used the sampling formula of square root from the total sites multiplied by 0.6 which resulted to 7 sites to be visited. At the end, the audit team decided to visit 8 sites to focus on implementation of mitigation measures and replantation of non-forest sites.

At the end of the audit, findings were summarized and audit conclusions baased on use of 3 angle evaluation method were provided to the Organization's management.

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<http://www.nepcon.org/impartiality-policy>

### **4.3 Sampling methodology**

During the sampling following criteria were considered: - Each type of harvesting site shall be visited (forest, plantation, non-forest) - Site with the major volume of biomass should be visited - Sites of non-forest biomass areas should be visited

### **4.4 CB stakeholder engagement**

There has been no consultation with stakeholders as a part of this annual surveillance audit; neither the BP nor the CB has received any comments or complaints from stakeholders.

### **4.5 Stakeholder feedback**

See above

## 5 Results

### 5.1 Main strengths and weaknesses

Strengths: Very small scale forest thinnings and stands from the feedstock origin; use of the PEFC transfer system; small, simple and transparent supply chains; effective recordkeeping system; small number of the management staff and clearly designated responsibilities.

Weaknesses: Dynamic relation with suppliers, which may start the field works and harvestings before the business is done with BP. As such makes it more difficult to implement the defined mitigation measures. See NCR's section.

### 5.2 Rigour of Supply Base Evaluation

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

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

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

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

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

### **5.3 Collection and communication of data**

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

### **5.4 Competency of involved personnel**

The only person responsible for implementation of all SBP requirements is Bart de Clerck, Director of Bimatra. Interviews conducted to Bart during 2 days of audit, confirmed that he is familiar with all applicable SBP requirements.

Furthermore, prior to and during SBP audit, BP was also supported by customer representative Mrs. Simona Ferutta, specifically in issues related to SAR completion. Mrs. Simona is the leading expert in Italy & Spain with regards to SBP certification .

## 6 Review of company's risk assessments

### 6.1 Overview of company's risk assessments and mitigation measures

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

### 6.2 Specified risk indicators and mitigation measures

| Country/Area | Indicator                                                                                                                                                                                | Specified risk description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Mitigation measure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Belgium      | 1.3.1 The BP has implemented appropriate control systems and procedures to ensure that feedstock is legally harvested and supplied and is in compliance with EUTR legality requirements. | Most wood from public forests in Belgium is sold by the regional forest administrations in public 'standing stock' sales. This has as a consequence that the forest administrations are not considered as 'operators' under the EU TR. Instead, the companies harvesting in the forest (and selling harvested wood) have to comply with the Regulation. The Flemish Agency for Nature and Forests has prepared a document for forest managers and harvesting companies on how they can comply with the EUTR. Based on the (region-specific) criteria for legality applicable to wood from Belgian forests, there is a low risk for illegal wood from Belgian forests. However, apart from the EU 'guidance document' to the EUTR, there are currently no specific guidelines or templates (on format and content) for the 'due diligence system' in Belgium. At present only a limited number of 'operators' (forest owners, companies harvesting in the forests, and wood importers) | <p>Bimatra has implemented appropriate control systems and procedures to ensure that the EUTR compliance is applied to all lots. Bimatra has a sourcing procedure in place, which includes collection of data and information about legal requirements.</p> <p>The data were provided by the BP during the audit and are collected for each site where material is sourced from. The auditor asked for number of harvesting permission which were provided by the BP. No due diligence system as such is required from the suppliers, however, the detail of the information which is collected from the suppliers provides sufficient information to evaluate the risk.</p> <p>The mitigation measure is considered to be effective to mitigate the risk.</p> |

|         |                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                                                                                                                                                                      | <p>have a true 'due diligence system' in place. In most cases the 'basic information' (step 1) is available (although often not systematically kept in a database), but a formal 'risk evaluation procedure' (step 2) and 'risk reduction procedure' (step 3) is lacking. So far, no 'due diligence systems' have as such been certified by independent monitoring organizations active in Belgium. Furthermore, given the limited capacity of the inspection agencies, priorities for inspections are currently at the companies importing non-domestic wood. There is limited evidence to suggest that the DDS requirements are uniformly enforced at forest level.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Belgium | <p>2.1.1 The BP has implemented appropriate control systems and procedures for verifying that forests and other areas with high conservation value in the Supply Base are identified and mapped.</p> | <p>In Belgium HCV's are identified and mapped in protected areas, Natura2000 sites and Cultural Heritage databases. Information is publicly available. The relevant FSC CNRA indicators indicate a low risk for these areas, but HCV can be found also in non-protected areas, thus this indicator is considered as a specified risk.</p>                                                                                                                                                                                                                                                                                                                                 | <p>The BP has several measures implemented to address this risk of HCVs not being identified. All suppliers are provided with contractor manual where the BP states that forest &amp; landowners are obliged to inform them if their lands are located in one of these sites and/or if any HCVs are present.</p> <p>Besides that, the BP creates 'Feedstock checklist' which lists all HCV categories and ask the supplier to evaluate the site prior the harvesting operation begins. The supplier should indicate any HCV identified in the checklist which is provided to the BP before the biomass is sourced. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit, number of sites were visited to evaluate if any HCV could be present in the harvesting site and if yes, to evaluate if such site would be protected. Also, checklist from all visited sites (and</p> |

|         |                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                | <p>some others) were evaluated to see if any HCV was identified.</p> <p>The mitigation measure is considered to be effective although there are some gaps identified - see NCR section of the report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Belgium | 2.1.2 The BP has implemented appropriate control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities. | In Belgium HCV's are identified and mapped in protected areas, Natura2000 sites and Cultural Heritage databases. Information is publicly available. The relevant FSC CNRA indicators indicate a low risk for these areas, but HCV can be found also in non-protected areas and it is not clear if they would be protected in such case. Thus this indicator is considered as a specified risk. | <p>The BP has several measures implemented to address this risk of HCVs not being identified. All suppliers are provided with contractor manual where the BP states that forest &amp; landowners are obliged to inform them if their lands are located in one of these sites and/or if any HCVs are present.</p> <p>Besides that, the BP creates 'Feedstock checklist' which lists all HCV categories and ask the supplier to evaluate the site prior the harvesting operation begins. The supplier should indicate any HCV identified in the checklist which is provided to the BP before the biomass is sourced. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit, number of sites were visited to evaluate if any HCV could be present in the harvesting site and if yes, to evaluate if such site would be protected. Also, checklist from all visited sites (and some others) were evaluated to see if any HCV was identified.</p> <p>The mitigation measure is considered to be effective although there are some gaps identified - see NCR section of the report.</p> |
| Belgium | 2.2.1 The BP has implemented appropriate control systems and procedures to verify that feedstock is                                                                                                           | This risk assessment concludes that current practices with harvesting permits generally ensure appropriate assessment of impacts in connection with production of biomass, and that planning, implementation and monitoring is sufficient to                                                                                                                                                   | For private forest in Wallonia and non-forest sites, the BP requires the harvesting organization to fill in the risk assessment provided in the supplier manual which is shared with each supplier prior the harvesting operation. With this assessment potential risks while harvesting should be identified as                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | <p>sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.</p>                                             | <p>minimize negative impact based on available knowledge. The Biomass producer should have access to harvesting permits to secure this. The risk is thus low, except for private owners in Wallonia and for non-forest sites, where harvesting permits are not required in all cases. In these cases there is a specified risk identified.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>part of the company 'good practices'. Such information is collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently for each wood chipping if needed. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit the supplier manual as well as the "Feedstock checklists" were reviewed and although the risk assessment requested from the supplier is quite superficial, it gives at least basic information about the impact which can have the harvesting operation. Considering the relatively low risk that the suppliers would not be in compliance with this indicator this approach is considered as effective way to reduce the risk to low.</p> |
| Belgium | <p>2.2.3 The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).</p> | <p>Habitat levels show a mixed picture and in general still need more time to improve. However, it can be concluded that Belgium properly implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. The daily practice in the field, with permits and the online map systems are publically available. The law enforcement is effective in Belgium but in case of Luzulo-Fagetum beech forests and Asperulo-Fagetum beech forests the quality of the ecosystem is declining and therefore no low risk can be concluded. Additionally, in Medio-European limestone beech forests, Sub-Atlantic &amp; medio-EU oak or oak-hornbeam forests, Bog woodland and Tilio-Acerion forests of slopes, screes and ravines the situation is unclear</p> | <p>Potential risks while harvesting are identified as part of the company 'good practices'. This information about each wood chipping are collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently.</p> <p>The mitigation measure is the same as for the indicator 2.1.2. In general, the mitigation measure is appropriate although gap was identified as the BP does not focus specifically on Luzulo-Fagetum and Asperulo-Fagetum beech forest which are identified as habitats with not good conservation status and declining trend when it comes to conservation.</p>                                                                                                                                             |

|         |                                                                                                                              |                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                                                                                              | and should be further investigated once there are results from the research available.                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Belgium | 2.2.4 The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected (CPET S5b). | The law enforcement about protected areas is not enough to cover non-protected areas, therefore this indicator is considered as a specified risk and mitigation measures are applied. | <p>The BP has several measures implemented to address this risk of HCVs not being identified. All suppliers are provided with contractor manual where the BP states that forest &amp; landowners are obliged to inform them if their lands are located in one of these sites and/or if any HCVs are present.</p> <p>Besides that, the BP creates 'Feedstock checklist' which lists all HCV categories and ask the supplier to evaluate the site prior the harvesting operation begins. The supplier should indicate any HCV identified in the checklist which is provided to the BP before the biomass is sourced. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit, number of sites were visited to evaluate if any HCV could be present in the harvesting site and if yes, to evaluate if such site would be protected. Also, checklist from all visited sites (and some others) were evaluated to see if any HCV was identified.</p> <p>The mitigation measure is considered to be effective although there are some minor gaps identified - see NCR section of the report.</p> |

## 7 Non-conformities and observations

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| <b>NC number NC-000827<br/>(54233)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>NC Grading: Minor</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Standard:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | SBP Standard 1: Feedstock Compliance Standard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Requirement:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6 Principles and criteria<br>2 Biomass feedstock is sustainably sourced<br>22 Management of the forest ensures that ecosystem function is assessed and maintained through both the conservation/set-aside of key ecosystems or habitats in their natural state, and the maintenance of existing ecosystem functions throughout the forest (CPET S5 & 8b).<br>223 The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).                                                                                                                                                                                                                                                                                |
| <b>Description of Non-conformance and Related Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| BP gives comprehensive findings, means of verification and evidences reviewed in their SBE. Specified risk is considered for this indicator. The BP has defined the mitigation measure for this indicator which constitute in system where potential risks while harvesting are identified as part of the company 'good practices'. This information about each wood chipping is collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently. The mitigation measure is the same as for the indicator 2.1.2. In general, the mitigation measure is appropriate although gap was identified as the BP does not focus specifically on Luzulo-Fagetum and Asperulo-Fagetum beech forest which are identified as habitats with not good conservation status and declining trend when it comes to conservation. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Timeline for Conformance:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | By the next surveillance audit, but no later than 12 months from report finalisation date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Evidence Provided by Company to close NC:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Annex_Instruction_operators_2021_updated Exhibit 5 During audit Organization claimed also that authorities monitoring was very strong and that Luzulo-Fagetum and Asperulo-Fagetum beech classified habitats were not found in any of the harvested sites during the all reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Findings for Evaluation of Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Although the provided mitigation measures for the conservation of classified habitats Luzulo-Fagetum and Asperulo-Fagetum beech, seem generic, they are find appropriate by the audit team for the scope of the Organization and provide a good tool to identify the habitats with specific risk identify. Thus auditor considered the corrective action sufficient to close the NCR. Note: During the audit it was not possible to directly assist the mitigation measure implementation, as no forest works were occurring because of rain/wet season, it was confirmed at all visited sites the absence of any classified habitat or any natural forest site. All the visited sites were completely artificial areas like roadsides or plantations. Comments: Classified habitats must be kept in focus for next audits |
| <b>NC Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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| <b>NC number NC-000828<br/>(54234)</b> | <b>NC Grading: Major</b> |
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| <b>Standard:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | SBP Standard 2: Verification of SBP-compliant Feedstock                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Requirement:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 16.1 Where an indicator is rated as specified risk, mitigation measures shall be taken to reduce the risk level to low risk.                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Description of Non-conformance and Related Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p>The mitigation measure is implemented in a way that for each harvested site the supplier is required to provide information about any HCV identified onsite which is registered in the "Feedstock checklist". Number of checklist were reviewed and none of them identified any HCV nor any biodiversity value or ecosystem and habitats. While the mitigation measure is generally considered adequate to the level of risk it represents the auditor lacks some additional control to evaluate if the supplier is able to identify the HCV or any biodiversity value or ecosystem and habitats, whether they have sufficient qualification to identify such values and if suppliers understood what is required from them. The BP should include some kind of control measure which would at the same time help them to evaluate the effectiveness of the mitigation measure</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Timeline for Conformance:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Evidence Provided by Company to close NC:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Annex_Instruction_operators_2021_updated page 2 Exhibit 5 During audit Organization claimed also that authorities monitoring was very strong and any HCV nor any biodiversity value or ecosystem or classified habitats were not found in any of the harvested sites during the all reporting period.                                                                                                                                                                                                                                    |
| <b>Findings for Evaluation of Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | During the reporting period the CH has not implemented any kind of control measure which would at the same time help them to evaluate the effectiveness of the mitigation measure. Thus during the audit the Organization could not demonstrate the mitigation measures are being implemented in and appropriate way for their scope and scale. Due to the fact the minor NCR timeline was until 08.06 2022 and that the haresting season is currently stopped due to the raining season the new timeline fr this major NCr is 6 months. |
| <b>NC Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Open                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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| <b>NC number NC-000829 (54235)</b>                          | <b>NC Grading: Major</b>                                                                                                                                                                                                                                                            |
| <b>Standard:</b>                                            | SBP Standard 2: Verification of SBP-compliant Feedstock                                                                                                                                                                                                                             |
| <b>Requirement:</b>                                         | 18.4 Any mitigation measures, together with the results of their monitoring, shall be recorded in the SBR. Results from monitoring and any subsequent changes to mitigation measures shall be updated at least once per year in an annual update of the SBR (i.e. every 12 months). |
| <b>Description of Non-conformance and Related Evidence:</b> |                                                                                                                                                                                                                                                                                     |

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| The section 13.2 of the SBR does not contain the information of the evaluation of the effectiveness of the mitigation measure and as a justification is used that the mitigation measures were implemented only after the SBR was updated and the risk for the 6 indicators was changed from low to specified only between the audits. However, the auditor considers that the time since the mitigation measures were implemented was long enough to provide some results which might be subject of the monitoring. |                                                                                                                                                                                          |
| <b>Timeline for Conformance:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Other                                                                                                                                                                                    |
| <b>Evidence Provided by Company to close NC:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2021 Management review_rev2 – Exhibit 3                                                                                                                                                  |
| <b>Findings for Evaluation of Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Organization has included some result remarks of the monitoring of mitigation measures on the 2021 Management review, however these results were not found at current SBR (section 7.2). |
| <b>NC Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Open                                                                                                                                                                                     |

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| <b>NC number NC-000834 (01/21)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>NC Grading: Major</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Standard:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Requirement:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3.1.8 Each BP shall record all data as specified in one of the three "SBP Audit Report (SAR) for Energy and Carbon data" templates, where production and transportation of feedstock or biomass contributes to energy or carbon balance during the period of legal ownership by the BP: - BPs producing wood pellets shall complete the "SBP Audit Report (SAR) for Energy and Carbon data for pellets"; - BPs producing only woodchips and energy logs and no other biomass with an SBP Claim shall complete one of the following templates: o "SBP Audit Report (SAR) for Energy and Carbon data for pellets" if both stationary chipping and thermal treatment are carried out on a separate processing site. Any specific reference to pelletisation in the document may be ignored; o "SBP Audit Report (SAR) for Energy and Carbon data for woodchips with stationary chipping" if only stationary chipping is carried out on a separate processing site, with or without phytosanitary treatment (see definition in section 2); or o "SBP Audit Report (SAR) for Energy and Carbon data for woodchips with mobile chipping" if there is no separate processing site with chipping or thermal treatment, other than a standard phytosanitary treatment (see definition in section 2). |
| <b>Description of Non-conformance and Related Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Volumes of SBP compliant biomass recorded at DTS system are inconsistent with volume values included in respective SAR, being DTS volumes bigger than the SAR ones. The difference is around 28% of total records in DTS. Both volumes should be consistent as they come from the internal system, the conversion factor is 1 and the scope of the certificate does not include any stocks. During audit BP responsible could not justify the found inconsistency. Exhibit 2-SAR 2021 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Timeline for Conformance:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3 months from the report finalisation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Evidence Provided by Company to close NC:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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| <b>Findings for Evaluation of Evidence:</b> | N/A  |
| <b>NC Status:</b>                           | Open |

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| <b>NC number NC-000835 (02/21)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>NC Grading: Minor</b>                                                                                                                                                                                |
| <b>Standard:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | SBP Standard 2: Verification of SBP-compliant Feedstock                                                                                                                                                 |
| <b>Requirement:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | IN2C; 4.1 The report shall be concise, covering the most important features, and shall be completed using the latest version of the SBR template for Biomass Producers downloaded from the SBP website. |
| <b>Description of Non-conformance and Related Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                         |
| SBR did not presented relevant information about supply base description (3.1 Description of the Supply Base) including share of the harvested timber in the region is used in bioenergy sector, socio-economic conditions, forest composition, profile of adjacent lands, the forestry management practices or land management practices used and the presence of any CITES or IUCN species, overview of the proportions of SBP feedstock product groups (Controlled Feedstock, SBP-compliant Primary Feedstock, SBP-compliant Secondary Feedstock, SBP-compliant Tertiary Feedstock, SBP non-compliant Feedstock) showing the proportions of each which are certified and uncertified, indication of the number of suppliers for each SBP feedstock product group, and species mix. Also Summary of risk descriptions in the SBR in section 4.1. is not correct. . Exhibit 4 - Supply Base Report-Bimatra bvba-Second Surveillance Audit-2021 |                                                                                                                                                                                                         |
| <b>Timeline for Conformance:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | By the next surveillance audit, but no later than 12 months from report finalisation date                                                                                                               |
| <b>Evidence Provided by Company to close NC:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | N/A                                                                                                                                                                                                     |
| <b>Findings for Evaluation of Evidence:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N/A                                                                                                                                                                                                     |
| <b>NC Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Open                                                                                                                                                                                                    |

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| <b>NC number NC-000836 (3/21)</b>                           | <b>NC Grading: Minor</b>                                                                                                            |
| <b>Standard:</b>                                            | SBP Standard 2: Verification of SBP-compliant Feedstock                                                                             |
| <b>Requirement:</b>                                         | IN2C; 2.1 The SBR shall be made available in English, and at least one official language of the country in which the BP is located. |
| <b>Description of Non-conformance and Related Evidence:</b> |                                                                                                                                     |

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| At the BP website it wasn't found any version of the SBR in any official language of the country.<br><a href="https://www.bimatra.be/nl/certificaten">https://www.bimatra.be/nl/certificaten</a> . |                                                                                           |
| <b>Timeline for Conformance:</b>                                                                                                                                                                   | By the next surveillance audit, but no later than 12 months from report finalisation date |
| <b>Evidence Provided by Company to close NC:</b>                                                                                                                                                   | N/A                                                                                       |
| <b>Findings for Evaluation of Evidence:</b>                                                                                                                                                        | N/A                                                                                       |
| <b>NC Status:</b>                                                                                                                                                                                  | Open                                                                                      |

## 8 Certification decision

| Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken: |                        |
|-----------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Certification decision:                                                                                                           | Certification approved |
| Certification decision by (name of the person):                                                                                   | Pilar Gorría           |
| Date of decision:                                                                                                                 | 17 Dec 2021            |
| Other comments:                                                                                                                   | N/A                    |