Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of LDG Forest Group A/S

Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org

Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

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

Document history

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

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1 Overview

Certification Body (CB) Name:	Control Union Certifications BV
Primary CB contact for SBP:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Anne Palsgaard Bach
Audit team members:	none
Name of the Company:	LDG Forest Group A/S
Company legal address:	Rugaardsvej5, 8680 Ry, Denmark
Company contact for SBP:	Tina Cramer
Company contact email:	tc@ldgforest.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-06-74
Date of certificate issue:	24 Jun 2022
Date of certificate expiry:	23 Jun 2027
Audit closing meeting date:	22 Apr 2026
Audit cycle:	Fourth Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Adam Horvath
Date of decision:	14 Jul 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8835 copied from 5260	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.20 The Organisation shall register each transaction of SBP-certified biomass in the DTS. See SBP Guidance document: Data Transfer System 2.0 User Guide for Certificate Holders. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
LDG does register each transaction of SBP-certified biomass in the DTS. LDG uses Radix Tree. Despite this, there is a discrepancy between the date registered in the Radix Tree for sales and the date on the sales invoice. In Radix the date for sales invoices for 13323 and 13373 is 19.12.24, but the actual date for the invoice is 06.01.25 (invoice now changed to 13378). As the correct date must be registered in Radix Tree, a minor NC is given. Minor as the organization was aware of the mistake, but could not change it, as the buyer had already accepted the transaction.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

NA

2.4 Notes for the next Audit

NA

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Trader
Secondary activity	
Approved Standards	SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2
Product Group IDs	☒ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 2.1 Wood chips, WB 1.1 Wood pellets
Feedstock origin (countries):	Brazil, Lithuania, Estonia, Latvia
SBP-endorsed Regional Risk Assessments used: **Public link:** **https://sbp-cert.org/documents/standards-documents/risk-assessments/**	Not applicable
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	No
Changes in the scope	NA

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

LDG Forest Group A/S was founded in 2003 by Peter Lindgreen and were driven as a personal owned company for many years. In 2015 LDG Forest Group was changed from personal owned company to A/S. Today the Danish central office count 3 full time employees. LDG is a trading company who facilitate purchase, sales and marketing of certified pellets (SBP, PEFC, FSC and ENplus). LDG acts as a back to back trader, buying and selling wood pellets without physical possession. They do not store or mix the material and are using the transfer system. LDG staff involved in the process of trading, registration, execution and invoicing were included in the audit and confirmed to have received relevant training.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
LDG Forest Group A/S	Ruggardsvej 5, 8680 Ry, Denmark	Trader without physical possession	☒

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

LDG Forest Group holds valid FSC and PEFC Chain of Custody certificates. The company is a trader without physical possession for wood pellets. They trade back to back. The organization has implemented a transfer system of wood pellets in the scope of their certificate. The process covers trade of wood pellets with and without physical possession. Valid FSC and PEFC system description and other documents exist. As a trading company, they import biomass (wood pellets) by sea mainly FOB , without storage.

4 Specific objective of the audit

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

The scope of the evaluation covered:

- Review of LDG´s management procedures;
- evaluation of version 2
- Review of SBP system control points and an analysis of the existing FSC and PEFC CoC system;
- Interviews with responsible staff;
- Review of the REDII standards compliance.
- Review of the records and calculations;
- Analysis of DTS and SREG knowledge.
- Evaluate the requirements of the SBP scheme for meeting REDII.

5 Evaluation process

5.1 Timing and duration of evaluation activities

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

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Anne Palsgaard Bach	Lead Auditor	lead auditor at SBP, FSC® COC and PEFC COC

5.3 Description of evaluation activities

This was an on-site audit, conducted on April 22, 2026. The audit was conducted on the basis of meeting/interviews with relevant people of the certificate holder, relevant documents and records, and other best available information. The audit consisted of an opening meeting, during which the scope was confirmed. The auditor also explained the methods to be employed during the audit. After this introduction, all relevant requirements of the applicable SBP standard(s) were verified on compliance through the use of a report template and checklists. The audit was completed by filling in the audit report and discussing the audit results. Critical Control points were evaluated and found to be sufficiently managed and a closing meeting performed.

Names and affiliations of people interviewed

Available on intern report

Critical control points, summary

Identified CCP	Evaluation CCP
Purchase and sales: Checking of Valid certificates in case of SBP	Procedures in place. Training done. Interview confirms understanding of the system.
Volume control	FSC and PEFC COC with mass balance system in place
Trading SBP certified material	Procedures are in place and instructed to responsible personnel. Transactions will be recorded into Microsoft Sky.
Labelling	Use of trademark defined in the Procedures Manual. Trademark Licence Agreement signed 02/05/2022.

Check of transactions in Redix Tree	Procedures in place. Knowledged of Radix Tree.

5.4 List of forest management units and feedstock suppliers visited

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

5.5 Describe audit sampling methodology used

All applicable and existing documents and procedures subject to the SBP certification were reviewed. Sample of DTS registrations checked, no SREG to check. Sample of Invoices and other sales documents related to trading in the scope of SBP were reviewed.

5.6 CB stakeholder engagement

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

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

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

5.8 Main strengths and weaknesses of the management system and operations

The audit of LDG Forest Group demonstrated a good level of compliance with the required criteria of Standard 4 and 5 and RED II requirements. Reasonable evidence was provided to support compliance with applicable requirements. The organization has a very comprehensive and detailed management and procedural system in place which covers all aspects of the SBP audit scope. The existence of a FSC and PEFC Chain of Custody system is considered a main strength with respect to LDG´s overall conformity with the relevant SBP standards.

No weaknesses detected.

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

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

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

☒ N/A – processing residues and/or post-consumer feedstock not used.

5.11 Summary of evaluation activities for chain of custody system per Standard 4

LDG Forest group has had some transactions of SBP biomass in 2025. A sample of invoices (purchase and sale) has been verified toghether with the registration in DTS (Radix tree). The procedure has been reviewed together with other relevant documentation. Staff inverviews were conducted.

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

LDG Forest Group assures the completeness of incoming documentation to forward to their buyers. LDG is a trader without physical possession, and thus does not handle with the purchased biomass. LDG forwards to its customer the energy use data, received from their suppliers, supported by the production of a SREG if required.

5.13 Summary of audit findings for competency of involved personnel

The company consist of a biomass trading desk of which one has the main responsibility related to the SBP system. All personnel that is involved with SBP have received appropriate training where all relevant procedures and requirements have been covered. The SBP responsible staff has shown good understanding of the requirements in relation to SBP certification and of the FSC/PEFC CoC system. Considering the size of the company, there were no risks detected related to the competency of involved personnel.

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☒ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures