



Compliance with the SBP Framework: Public Summary Report

DNV Business Assurance Finland Oy Ab
Evaluation of Dansk Flis Handel ApS

Third 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

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Table of contents

1 Overview	3
2 Audit conclusions	4
2.1 Certification decision	4
2.2 Open non-conformities and observations	4
2.2 Closed non-conformities	8
2.3 Actions taken by Organisation Prior to Report Finalisation	11
2.4 Notes for the next Audit	11
3 Scope of the audit and SBP certificate	12
3.1 Description of the company	13
3.2 Site details	13
3.3 Detailed description of the Chain of Custody system and Product Groups	13
4 Specific objective of the audit	14
5 Evaluation process	15
5.1 Timing and duration of evaluation activities	15
5.2 Auditor team qualification	15
5.3 Description of evaluation activities	15
5.4 List of forest management units and feedstock suppliers visited	16
5.5 Describe audit sampling methodology used	17
5.6 CB stakeholder engagement	17
5.7 Stakeholder feedback and response	17
5.8 Main strengths and weaknesses of the management system and operations	17
5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation	17
5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED	18
5.11 Summary of evaluation activities for chain of custody system per Standard 4	18
5.12 Summary of evaluation activities for collection and communication of data per Standard 5	18
5.13 Summary of audit findings for competency of involved personnel	18
5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)	18
6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)	19
6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope	19
6.2 CB evaluation of specified risk indicators and mitigation measures	19

1 Overview

Certification Body (CB) Name:	DNV Business Assurance Finland Oy Ab
Primary CB contact for SBP:	Karina Seeberg Kitnaes
Primary CB contact email:	Karina.Seeberg.Kitnaes@dnv.com
Audit team leader:	Karina Seeberg Kitnaes
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	Dansk Flis Handel ApS
Company legal address:	Merkurvej 2, 4200 Slagelse, Denmark
Company contact for SBP:	Mathias Toftegaard Nielsen
Company contact email:	mtn@skovsoehusnatur.dk
Company website:	
Date of installation:	13 Mar 2023
SBP Certificate Code:	SBP-05-32
Date of certificate issue:	13 Mar 2023
Date of certificate expiry:	12 Mar 2028
Audit closing meeting date:	25 Jun 2026
Audit cycle:	Third 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):	Björn Sild
Date of decision:	03 Aug 2026
Other comments:	The certificate remains valid

2.2 Open non-conformities and observations

NC number 8473 copied from 5607 NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.8 The records of feedstock inputs shall include identification of volumes of Primary feedstock, Processing residues and post-consumer feedstock used, and a description of the inputs, including species for the primary feedstock and, if known, for processing residues feedstock. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Records of feedstock inputs clear from excel sheet and from the BPs screening document for each project. In SBR, the tree species are listed and also the proportion of coniferous and broadleaved species are included. How this proportional share is calculated is not clear since the species are not consequently recorded on the screening document. Mostly the records just indicate mixed conifers/broadleaved.	
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:	Screening and field inspection records
Findings for Evaluation of Evidence:	The BP has added a field to their screening and field check document on species, but has been used to just indicate conifers, broadleaved or a mix. The observation is raised to a MINOR
NC Status:	Open

NC number 8476 copied from 5610 NC Grading: Major	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification.

	N/A N/A N/A
Description of Non-conformance and Related Evidence:	
PA2 2025: At the time of the audit, the BP had defined list of stakeholders, but had not as such prepared a SEP. PA3 2026: The BP has list of stakeholders and has conducted the consultation when transitioning to v2.0. The BP has however not understood that they need to have a SEP where they show the needs and wishes of their stakeholders and how they will manage those. No stakeholder requests since the last audit. The minor is raised to a MAJOR.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 9273		NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0		
Requirement:	7.5 RMMs shall be justified and documented, with records of implementation maintained. N/A N/A N/A		
Description of Non-conformance and Related Evidence:			
The BP uses a system with a screening document, which refers to annexed checklists and records. During the audit, the following issues with the related documentation to the screenings: - For TOFs: records of actually conducting the Nature Value Assessment were not clear. For TOFs, where statements from suppliers on regeneration were specifying 10 years for both forests and TOFs, while the Danish Agency for Energy requires 3 years. - For Forests: records of checking sites for stumps, roots, dead wood, vulnerable soil, biodiversity were not clear.			
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date		
Evidence Provided by Company to close NC:	N/A		
Findings for Evaluation of Evidence:	N/A		
NC Status:	Open		

NC number 9274		NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0		
Requirement:	7.7 The Organisation shall monitor the effectiveness of its RMMs at least every 12 months but in any case, prior to its annual audit. N/A N/A N/A		

Description of Non-conformance and Related Evidence:	
The BP performs internal audit and has written internal audit report. However, the internal audit report is not clearly showing monitoring of the RMMs and there is not clear link to the applied RRAs: hhv. - RRA for forest indicators with specified risks - RRA for TOF indicators with specified risks - EU RED level B indicators for forests. In addition, in the SBR, the BP is required to include a section on the outcomes of the monitoring performed for each specified risk indicator. At the time of the audit, these sections were only providing generic information on how the monitoring is done.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 9275 NC Grading: Observation	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.22 The claim 'SBP-compliant' may be used on sales transactions related to biomass, only where it refers to products which are included in the Organisation's certificate scope and that meet the eligibility requirements for SBP-complaint claims. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP correctly includes the claim "SBP-compliant" to sales invoices. The SBP-compliant claim is also always added to the DTS transaction, while the SBP EU RED compliant claim is now automatically added to all DTS transactions. But for sales invoices, the double claim had not been shown as: - SBP compliant, SBP EU RED compliant.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 9276 NC Grading: Observation	
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Requirement:	1.2 Sustainability criteria for forest biomass N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit, it was identified that the BP had conducted correct RMMs to secure low risk on level B. While checking the BP's documentation, it was observed that the BP does not clearly record having checked all aspects during the field inspections. This observation is raised to remind the BP to always secure documenting that feedstock received has been	

checked for: - maintained soil quality - no damage to biodiversity - no harvest of stumps and roots - no degradation of old growth forests - avoidance of large clear cuts - retention of deadwood extraction.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.2 Closed non-conformities

NC number 8474 copied from 5608 NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	7.4 The Organisation shall ensure that the RMP identifies: a. to whom in the Supply Base the RMMs applies, to address all specified risks; b. the timeframe by when the RMMs shall be implemented; and c. the Means of Verification of the effectiveness of the RMMs to reduce the risk rating to low risk. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has defined RMMs for each indicator in the SBP RRA for forest and for TOF for Denmark, including to which feedstock time the RMMs apply and the time frame (for every project). The RMMs are assessed to be correctly implemented and resulting in reducing the risk rating to low risk. However, the BP has not specified the exact Means of Verification of the effectiveness of the RMMs.	
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:	Updated procedures manual, section 8.
Findings for Evaluation of Evidence:	The BP has included section (8 Intern opfølgning og registrering) in the procedures manual on RMP with clear RMMs as well as for each specified risk in the SBR. The BP has defined that they will monitor the effectivity by sampling of the implemented RMMs. So this NC is closed, while another minor NC is raised to deal with the actual monitoring of the effectivity.
NC Status:	Closed

NC number 8475 copied from 5609 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.1 There shall be demonstrated and documented commitment from senior management for maintaining certification and meeting all applicable requirements. The commitment of the Organisation shall be made available to its personnel, suppliers and customers, and to other stakeholders upon request. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP is committed and is aware. However at the time of the audit, the commitment was not documented.	
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:	Statement of commitment

Findings for Evaluation of Evidence:	The BP has elaborated a statement of commitment: Ledelsens erklæring om SBP
NC Status:	Closed

NC number 8477 copied from 5611	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
At the time of the audit, the BP did not have an up-to-date self assessment covering requirement 1.21, 1.22, 1.23.	
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:	Self-assessment on 1.21, 1.22 and 1.23
Findings for Evaluation of Evidence:	The BP has made a self assessment covering 1.21, 1.22, 1.23 which is up-to-date: Self-Assessment SBP Standard 4 – Requirements 1.21, 1.22 and 1.23
NC Status:	Closed

NC number 8478 copied from 5612	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.25 The Organisation shall maintain an up-to-date self-assessment and create a statement that is available to its staff in which it describes how it applies SBP Standard 1 – Feedstock Sourcing, Criterion 4.1 “Decent working conditions are provided, and labour rights are safeguarded” to its operations. Note: Level of effort required for documentation of conformance with criteria 1.21-1.25 should be proportionate to the activities and the scale of the Organisation. N/A N/A
Description of Non-conformance and Related Evidence:	
At the time of the audit, the BP had not made created a statement available to staff. The BP is now aware and had good ideas for how to do this.	
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:	Statement available to staff
Findings for Evaluation of Evidence:	The BP has prepared a statement and made available to the two staff members: Erklæring om ordentlige arbejdsforhold og arbejdstagerrettigheder 2026

NC Status:	Closed
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NC number 8479 copied from 5613 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.31 The agreement shall include at minimum: – Name, business identity, and contact details of the subcontractor, outsourced activities; – Confirmation of the subcontractor that the subcontractor shall: – comply with the relevant requirements of the SBP Standards within the scope of the certificate; – not make unauthorised claims and use of SBP trademarks; – not further outsource the activities; – allow the CB to audit the subcontractor; and – allow access of the CB to the subcontractor's operations, systems, documents and records as deemed necessary by CB. N/A N/A
Description of Non-conformance and Related Evidence:	
Written outsourcing agreements exist with each contracted party. However, the outsourcing agreement does not include all requirements mentioned.	
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:	Signed outsourcing agreements.
Findings for Evaluation of Evidence:	The BP has revised the two outsourcing agreements, received in signed version. The outsourcing agreements now include all requirements.
NC Status:	Closed

NC number 8480 copied from 5614 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.8 Organisations not using a mass balance system shall keep feedstock and/or biomass with different material statuses physically separate and identifiable at all stages of the production and trading process. N/A N/A
Description of Non-conformance and Related Evidence:	
The BP is using physical separation for all feedstock and transports directly from forest/origin to customers. However, there is no description of the process and handling of physical separation in the BPs handbook.	
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:	Updated procedures manual, section 5.9

Findings for Evaluation of Evidence:	The BP has revised the section 5.9 on physical separation at temporary storages in the procedures manual. The physical separation was confirmed during field visits.
NC Status:	Closed

NC number 8481 copied from 5615 NC Grading: Observation	
Standard:	Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2
Requirement:	4.2 REDII sustainability criteria for TOF N/A N/A
Description of Non-conformance and Related Evidence:	
PA2 2025: Depending on origin, the BP has procedures in place to avoid sourcing from no-go-areas. This is specified in the BPs handbook. The BP has procedures in place to not source feedstock originating from lands with the statuses referred to. During the audit, it was noted that the Annex 4, section 3a-d, 4a-c and 5 was not correctly completed in the SBR for the indicators with prescribed level B in the RRA for TOFs. PA3 2026: The Annex 4 in the SBR has been updated and now shows correct conclusions on level A or B, plus for level B description on how the requirements related to feedstock origin and no-go-areas are handled.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

Update of the BPs procedures manual, Update of SBR, Update of SAR, DTS transactions to non-cert customers.

2.4 Notes for the next Audit

N/A

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Trader
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
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)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips
Feedstock origin (countries):	Denmark
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed, SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	Yes
Changes in the scope	N/A

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.

Dansk Flis Handel ApS is a small company producing and selling wood chips. The harvest and production of the wood chips is mostly performed by either its sister company or by another wood procurement company. The BP purchases the produced wood chips from these companies or directly from the Danish landowners. Through the BPs SBE and RMP with RMMs the BP is selling the wood chips with SBP-compliant claim. The wood chips are produced directly in the forest or TOF area and purchased at roadside.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Dansk Flis Handel ApS	Industri Vest 22, DK-4293 Dianalund	Company office	☒

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.

The CoC system covers trading feedstock using physical separation. All SBP biomass projects are planned for delivery directly from the forest of origin to the end-customer on trucks, and there is no risk of mixing SBP-compliant biomass with other biomass. Temporary storage sites in the forest of origin are used for air drying and followed by transport from the storage site to the end-point on trucks that only carry SBP-compliant biomass. The BP has outsourced the screening and field control for a large part to a sub-contracted expert. The BP controls, supervises and manages on a daily basis all activities relevant to its chain of custody. The BP also sources small volumes of feedstock from other contractors and resells to customers. All material is transported fully separated on trucks and operations controlled by the BP.

4 Specific objective of the audit

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

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Karina S. Kitnaes	2.0
2. On-site (excl. travel time)	Karina S. Kitnaes	16.0
3. Report writing	Karina S. Kitnaes	8.0
4. Other	Review of updated documentation and records	4.0
4. Other	Technical review by Björn Sild	2.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Karina Seeberg Kitnaes	SBP Lead Auditor	Auditor and business manager at WSP Denmark. M.Sc. biologist from Aarhus University. More than 25 years of professional experience as expert on forest ecology and Natura 2000 implementation in Eastern and Northern Europe and with EUTR, SBP, FSC/PEFC FM and COC certification. Since 2001, she has performed countless biomass verifications and evaluations of forest managements, chain-of-custodies against applicable and qualifying standards in Denmark, Belarus, England, Estonia, Finland, Latvia, Lithuania, Malaysia, Norway, Poland, Scotland, Russia (Siberia), Slovakia and Sweden.

5.3 Description of evaluation activities

The audit method included: a) records verification, document and report review and interviews of staff regarding the management system descriptions, calculations and invoicing arrangements at the office and b) site visit at the forests and TOFs of origin..

The PA3 audit contained:

- Review of relevant data and records related to SBP Std. 1 on feedstock compliance, including SBE, RRA and implemented RMMs bringing risk to low risk for all indicators.
- Review of relevant data and records related to SBP Std. 2 on verification of feedstock, including calculation verifications, control of data on origin crosschecked with supply base and review of supply base report.
- Review of relevant data and records related to SBP Std. 4 on Chain of Custody, including supplier and customer trade documentation, volume calculation verification, classification and review of knowledge of the DTS database and how to record transactions.

- Review of relevant data and records related to SBP Std. 5 on collection and communication of GHG data and review and verification of data recorded and reported in the SAR for wood chips with mobile chipping including transport from forests to end-points.
- Review of relevant data and records and procedures related to meeting the EU RED bridging requirements, including sustainability requirements for biomass.
- Site inspection of harvesting sites/mobile chipping sites, forests and TOFs of origin, verification of performed screening, classification of feedstock and mitigation measures and of in-forest storage of wood chips with tracking of timber batches, and measurement and classification of feedstock.

Critical control points included verification of origin, implementation of risk mitigation measures in accordance with the RRAs for Denmark (forests and ToFs), feedstock classification and category (SBP-compliant biomass) within the defined supply base and checking the chain-of-custody volume accounting and supplier documentation thoroughly against DTS recordings, as well as the data and records available as specified in the Instruction note 5E on collection and communication of data and the resulting SAR report for mobile chipping in correct format.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
Multiple Forest sites
Site location
Denmark, Sealand
Site description
Multiple forest sites
Rationale and focus of visit
Classification of feedstock, securing low risk for specified risk indicators and securing EU RED level B sustainability criteria met.
Description of audit activity
Site visits, inspection of the harvesting site, temporary storages, review of screenings and field inspection records.

Site name
Multiple TOF sites
Site location
Denmark, Sealand
Site description
Multiple TOF sites
Rationale and focus of visit
Classification of feedstock, securing low risk for specified risk indicators and securing EU RED level B sustainability criteria met.

Description of audit activity

Site visits, inspection of the harvesting site, temporary storages, review of screenings and field inspection records.

5.5 Describe audit sampling methodology used

Sampling methodology based on the following complexity factors: - Number of Supply Bases: 1, Denmark. - Number of suppliers: Up to 50 forest and land owners per year. - Types of risk identified: Specified risk indicators in RRAs for forests (6) and TOFs (7), with overlap. - Number of RMMs: screening, field verification and monitoring Results of internal monitoring by the BP: RMMs secure low risk, no damage observed. - Number of performed harvest operations with screening, work instructions, maps and field control. With sampling according to square root of number of operations with specified risk, plus selection of different types of operations with different feedstock classification types. Review by sampling included: - Data related to all recorded transactions. - SAR report and all data and records related to the reported data. - SBR report and all data and records related to the reported data. - Staff interview of relevant staff members - Review of origin, screening and field verification by sampling of projects: 7 project reviews; and 7 sampling of screening and on-site field visits for control of field verification performed (interview, field visits and review of sampled operations). Calculation of projects to be sampled: square root of number of products x 0,6.

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

Strengths: Small and efficient management of the SBP system. The staff has experience with Forest management certification including experience in risk mitigation. Personnel involved in management of SBP certification are having background in forestry and long term work experience. The responsible BP forest contractor sub-supplier staff had participated in the training for High Conservation Value identification and health.

Weaknesses: See NCs

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

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

The BP has in its SBE used:

- SBP-RRR-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed
- SBP-RRR-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim.

Based on the “specified risks” in these two risk assessments, the BP has implemented its risk management plan with relevant and robust risk mitigation measures.

For the SBP RRA for forests, the risk is low for all indicators apart from indicators: 2.1.1, 2.1.2, 2.1.3, 2.2.9, 2.2.10 and 3.2.3 with specified risk.

For the SBP RRA for TORs, the risk is low for all indicators apart from indicators: 2.1.1, 2.1.2, 2.1.3, 2.2.2, 2.2.4, 2.2.5, 2.2.7 (no sourcing of primary agricultural products), 2.2.10 with specified risk.

The BP has developed risk management plan for the indicators with specified risk in the RRAs, with clear RMMs, including supplier screening (forest owners or land owners) and screening procedures for the site before harvest operations, routines for field verification, recording and control and monitoring mechanisms of the forest operations conducted.

During the evaluation, it was confirmed and verified that the mitigation measures are sufficient to bring the specified risk indicators down to low risk.

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

The BP has implemented all relevant CoC requirements for both SBP standard 4 and EU RED. Evaluation of the BP's SBP and RED documented management system, and had demonstrated the digital management systems implemented by the BP. The evaluation also included training procedures and records, volume management and records incl. mass- balance, handling of complaints and non-conforming products, internal audit routines and records, H&S and workers rights, Risk assessment (RRA's used) and RMMs for both forest and TOF feedstock. Evaluation also included. The auditor assessed it as sufficient to fulfil the requirements of SBP standards.

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

The BP has implemented a system to collect and record data on Greenhouse Gas emissions. A detailed review of systems and databases (internal registers and sources of information) to collect and record Greenhouse Gas data was conducted during the audit. All the GHG related information is indicated in the SAR document. All evidence for data was provided to auditors. The auditor assessed it as sufficient to fulfil the requirements of SBP standards.

5.13 Summary of audit findings for competency of involved personnel

The SBP and Supply Base Evaluation system is implemented by the organization staff, that have undergone training and are supervised by the overall responsible person at the organization (the forester).

Involved personnel have demonstrated sufficient knowledge in relevant fields (recognition and identification of HCVF, health and safety requirements) during the audit.

The staff involved in the overall management of the SBP certification are the Company Manager and the Forestry Specialist, supported by the administrative director.

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

The BP has in its SBE used:

- SBP-RRR-EU-DK-FOR_v2.0
- SBP-RRR-EU-DK-TOF_v1.0, incl Annex 6 on RED RA (Level A).
- SBP-RED-EU-DK-FOR-v1.2.

For the SBP RRA for forests, the risk is low for all indicators apart from indicators: 2.1.1, 2.1.2, 2.1.3, 2.2.9, 2.2.10 and 3.2.3 with specified risk.

For the SBP RRA for TORs, the risk is low for all indicators apart from indicators: 2.1.1, 2.1.2, 2.1.3, 2.2.2, 2.2.4, 2.2.5, (2.2.7), 2.2.10 with specified risk.

(No sourcing from ToFs from primary production of agriculture).

The BP has developed RMP for the indicators with specified risk in the RRAs, with clear RMMs, including supplier screening (forest owners or land owners) and screening procedures for the site before harvest operations, routines for field verification, recording and control and monitoring mechanisms of the forest operations conducted. During the evaluation, it was confirmed and verified that the mitigation measures are sufficient to bring the specified risk indicators down to low risk.

The lead auditor reviewed the RRA's and the related documentation maintained by the BP and audited the biomass producer against the SBP Std. 1 (and 2) to confirm any sensitive or missing elements to the BP approach for using the RRA and to review if the BP has sufficient knowledge and documentation in place as verification and had implemented sufficient mitigation measures to confirm low risk for the specified risk indicators.

For this purpose, the BP has developed appropriate and clear systems and procedures as risk mitigation measures to ensure that these four indicators can be categorised as low risk. The specified risk indicators are all related to appropriate control systems and procedures to identify, address potential threats and avoid damage to nature values (key biotopes and HCVs), soil, regeneration during forest operations.

The BP has setup risk mitigation measures including listing and screening suppliers (forest owners), defining one set of suppliers (forest owners and external forest managers), and developing tools and screening procedures for checking and verifying that nature values are not damaged as part of the forest operations performed, and monitoring procedures for field verification and the forest harvested forest areas are regenerated.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Denmark
Area/Sub-Scope
Forest and TOF
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.

Specified risk description
It is concluded there is threats which impacts identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity which cannot be identified and evaluated in all forests irrespective of their coverage by the Forest Act. Therefore, the risk class for this indicator is assessed as specified for all forests. In addition Trees Outside Forest (TOF) sourced from hedgerows, small woodlots and nature conservation areas can be defined different "source types" i.e. sources of biomass feedstock that share properties with regard to presence, mapping and protection HCVs, including Key biotopes and biodiversity in a broader sense. Based on the evidence provided above, it is concluded that there is a specified risk that at least locally important key biotopes in forests have not yet been identified and mapped so may therefore be at risk from threats due to the sourcing of biomass i.e.: Forests covered by Danish Forest Act: Specified risk Forests not covered by Danish Forest Act: Specified risk Trees Outside Forest - Landscape: Specified risk.
Detailed description of a mitigation measure
Unique project ID number with geo-referenced location/address of harvesting site. Screening of all known environmental and nature data on public data portal (DM&Es screening system and MiljøGIS) prior to harvest and when making agreements with the landowner. Classification of feedstock and checking if protected and designated zones and areas are present. Field check pre- and post harvest for key biotopes and biodiversity.
Detailed description of CB evaluation of mitigation measure and its conclusions
Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation: Pre- and post screening procedures, incl. maps with identified nature values of harvested area, screening checklist, contractor instructions. Documentation of desk screening and in-the field screening for all projects. Interview with forest planners and forest workers, In-the field observation for sampled projects.

Country
Denmark
Area/Sub-Scope
Forest and ToF
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
It is concluded there is threats which impacts identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity which cannot be identified and evaluated in all forests irrespective of their coverage by the Forest Act. Therefore, the risk class for this indicator is assessed as specified for all forests. In addition Trees Outside Forest (TOF) sourced from hedgerows, small woodlots and nature conservation areas can be defined different

“source types” i.e. sources of biomass feedstock that share properties with regard to presence, mapping and protection HCVs, including Key biotopes and biodiversity in a broader sense. Based on the evidence provided above, it is concluded that there is a specified risk that at least locally important key biotopes in forests have not yet been identified and mapped so may therefore be at risk from threats due to the sourcing of biomass i.e.: Forests covered by Danish Forest Act: Specified risk Forests not covered by Danish Forest Act: Specified risk Trees Outside Forest - Landscape: Specified risk.

Detailed description of a mitigation measure

Unique project ID number with geo-referenced location/address of harvesting site.
Screening of all known environmental and nature data on public data portal (DM&Es screening system and MiljøGIS) prior to harvest and when making agreements with the landowner.
Classification of feedstock and checking if protected and designated zones and areas are present.
Field check pre- and post harvest for key biotopes and biodiversity.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation:
Pre- and post screening procedures, incl. maps with identified nature values of harvested area, screening checklist, contractor instructions.
Documentation of desk screening and in-the field screening for all projects.
Interview with forest planners and forest workers,
In-the field observation for sampled projects.

Country

Denmark

Area/Sub-Scope

Forest and TOF

Indicator

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

Specified risk description

It is concluded there is threats which impacts identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity which cannot be identified and evaluated in all forests irrespective of their coverage by the Forest Act. Therefore, the risk class for this indicator is assessed as specified for all forests. In addition Trees Outside Forest (TOF) sourced from hedgerows, small woodlots and nature conservation areas can be defined different “source types” i.e. sources of biomass feedstock that share properties with regard to presence, mapping and protection HCVs, including Key biotopes and biodiversity in a broader sense. Based on the evidence provided above, it is concluded that there is a specified risk that at least locally important key biotopes in forests have not yet been identified and mapped so may therefore be at risk from threats due to the sourcing of biomass i.e.: Forests covered by Danish Forest Act: Specified risk Forests not covered by Danish Forest Act: Specified risk Trees Outside Forest -

Landscape: Specified risk.
Detailed description of a mitigation measure
Unique project ID number with geo-referenced location/address of harvesting site. Screening of all known environmental and nature data on public data portal (DM&Es screening system and MiljøGIS) prior to harvest and when making agreements with the landowner. Classification of feedstock and checking if protected and designated zones and areas are present. Field check pre- and post harvest for key biotopes and biodiversity.
Detailed description of CB evaluation of mitigation measure and its conclusions
Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation: Pre- and post screening procedures, incl. maps with identified nature values of harvested area, screening checklist, contractor instructions. Documentation of desk screening and in-the field screening for all projects. Interview with forest planners and forest workers, In-the field observation for sampled projects.

Country
Denmark
Area/Sub-Scope
TOF
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
140,180 ha of forests in Denmark are covered by neither the Forest Act nor the Nature Protection Act (source: Thomas Nord-Larsen from Forest and Landscape, Copenhagen University). Consultation with stakeholders reveals that examples of all small biotopes, i.e. lakes, bogs, heaths, salt marshes or beach swamps, fresh meadows, and biological grasslands are to be found located in forests that are covered neither by the Forest Act nor by the Nature Protection Act so are not systematically identified and mapped. Therefore, these areas can be considered to have a specified risk. In addition to above there is a strongly coherent with indicator 2.1.2 within TOF, habitats of hedgerows and Compliance with the SBP Framework Supply Base Report 15 smaller woodlots. The sourcing of feedstock for biomass may pose a 'specified risk' due to a lack of legal protection, identification and mapping of key ecosystems threat to these areas. Based on the evidence provided, it is concluded: Forests covered by Danish Forest Act: Low risk Forests not covered by Danish Forest Act: Specified risk Trees Outside Forest - Landscape: Specified risk
Detailed description of a mitigation measure
Unique project ID number with geo-referenced location/address of harvesting site. Screening of all known environmental and nature data on public data portal (DM&Es

screening system and MiljøGIS) prior to harvest and when making agreements with the landowner.

Classification of feedstock and checking if protected and designated zones and areas are present.

Field check pre- and post harvest for key biotopes and biodiversity.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation:

Pre- and post screening procedures, incl. maps with identified nature values of harvested area, screening checklist, contractor instructions.

Documentation of desk screening and in-the field screening for all projects.

Interview with forest planners and forest workers,

In-the field observation for sampled projects.

Country

Denmark

Area/Sub-Scope

TOF

Indicator

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

Specified risk description

Danish National Forest Inventory shows that the amount of dead wood within the Danish forests is increasing despite the increased demand for biomass. It is concluded that the risk to ecosystems from residue and stump removal related to the sourcing of feedstock from all forests is low. It is considered that the risk of negative impact is low since the general level of dead wood is very low today due to the high level of extraction of "residues". However, as a precautionary approach, hopefully increasing the general level of dead wood in hedgerows and smaller woodlots and nature conservation areas, 'specified risk' is considered for the removal of deadwood and stumps. Risk conclusions: Forests covered by Danish Forest Act: Low risk Forests not covered by Danish Forest Act: Low risk Trees Outside Forest - Landscape: Specified risk

Detailed description of a mitigation measure

Unique project ID number with geo-referenced location/address of harvesting site.

Screening of all known environmental and nature data on public data portal (DM&Es screening system and MiljøGIS) prior to harvest and when making agreements with the landowner.

Classification of feedstock and checking if dead wood and stumps have been retained on site.

Field check pre- and post harvest for retaining dead wood - stumps and residues.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation:
 Pre- and post screening procedures, incl. maps with identified nature values of harvested area, screening checklist, contractor instructions.
 Documentation of desk screening and in-the field screening for all projects.
 Interview with forest planners and forest workers,
 In-the field observation for sampled projects.

Country
Denmark
Area/Sub-Scope
TOF
Indicator
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description
Data are insufficient to settle on low risk for nature conservation areas, and therefore as a precautionary approach 'specified risk' is suggested for: 1) altered/reduced water quality, including but not limited to, sedimentation, turbidity, water temperature; 2) altered/Reduced water quantity, including but not limited to, increased or decreased volume, seasonality, peak-flow, surface run-off and 3) altered/reduced of riparian habitat and function Regarding the primary agricultural production, this indicator is interlinked with indicator 2.2.7 where specified risk is raised, therefore 'specified risk' is suggested for primary agricultural production of indicator 2.2.5.
Detailed description of a mitigation measure
No sourcing of TOFs from primary agricultural production.
Detailed description of CB evaluation of mitigation measure and its conclusions
Check of BP records and system. Field verification of feedstock classification and origin.

Country
Denmark
Area/Sub-Scope
Forest
Indicator
2.2.9 Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Specified risk description
Due to age class distribution in the individual forests, there can be management plan periods where the harvest levels exceed the increase in standing volume. These harvest levels are justified using inventory and growth data and do not threaten forest productivity or long-term economic and

ecologic viability. However, forests not covered by Danish Forest Act are not required by any legislation to be sustained regarding inventory and growth data. Based on the evidence provided above, it is concluded: Forests covered by Danish Forest Act: Low risk Forests not covered by Danish Forest Act: Specified risk Trees Outside Forest - Landscape: Low risk.

Detailed description of a mitigation measure

Screening and checking of landowner has forest management plan and balanced age class distribution for the land holding, plus if the landowner will regenerate the harvesting sites.

For forests not covered by the Danish Forest Act, the BP enters into replanting agreement with the landowner, or if purchasing through other contractors, checking if the site has or is being replanted.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation:

Screening checklist, records and documentation held per land holding, replanting agreements with landowners.

Documentation of desk screening and in-the field screening for all projects.

Interview with planners.

In-the field observation for sampled projects.

Country

Denmark

Area/Sub-Scope

Forest and TOF

Indicator

2.2.10 Harvested areas shall be regenerated

Specified risk description

The Danish Forest Act states that areas covered by the Act must support trees that are expected to form a full-height stand with a closed canopy i.e. to reach maturity. Tree stands cannot be felled before they have reached maturity and the area must meet the above requirements at the latest ten years after clearcutting. This implies that a harvested area (i.e. a clearcut) has to be regenerated. However, the Nature Protection Compliance with the SBP Framework Supply Base Report 18 Act does not have any such provision for regeneration. This means the forests not covered by the Forest Act as well as TOF - Landscape are not required to be regenerated after harvesting. Based on the evidence provided above, it is concluded: Forests covered by Danish Forest Act: Low risk Forests not covered by Danish Forest Act: Specified risk Trees Outside Forest - Landscape: Specified risk.

Detailed description of a mitigation measure

Screening and checking of landowner has forest management plan and balanced age class distribution for the land holding, plus if the landowner will regenerate the harvesting sites.

For forests not covered by the Danish Forest Act, the BP enters into replanting agreement with the landowner, or if purchasing through other contractors, checking if

the site has or is being replanted.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk. Checked during evaluation:

Screening checklist, replanting agreements with landowners.

Documentation of desk screening and in-the field screening for all projects.

Interview with forest planners and contractors.

In-the field observation for sampled projects.

Country

Denmark

Area/Sub-Scope

Forest

Indicator

3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).

Specified risk description

There is a risk that locally important key biotopes both in forests covered by the Forest Act and forests not covered by the Forest Act have not yet been identified and mapped and may therefore be at risk due to the sourcing of biomass. In practice, the areas of concern would be old, mature forest stands that are in a natural or semi-natural state and have not been identified or mapped. In short a significant number of smaller areas or biotopes of local or regional importance to biodiversity or species habitats, known as key biotopes ("nøglebiotoper") are not systematically identified and mapped. Based on the evidence provided above, it is concluded: Forests covered by Danish Forest Act: Specified risk. Forests not covered by Danish Forest Act: Specified risk. Trees Outside Forest - Landscape: Low risk. Based on above a number of unidentified smaller areas or biotopes of local or regional importance to biodiversity or species habitats remain unmapped i.e. wetlands and natural peatland ecosystems classified as non-forest mires containing old-growth forests and wetland forests.

Detailed description of a mitigation measure

Unique project ID number with geo-referenced location/address of harvesting site.

Screening of all known environmental and nature data on public data portal (DM&Es screening system and MiljøGIS) prior to harvest and when making agreements with the landowner.

Classification of feedstock and checking if protected and designated zones and areas are present.

No sourcing from grasslands, peatlands and heathland.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor has evaluated the BP's mitigation measures and found them adequate to ensure low risk: No sourcing from no-go-areas with high carbon and high biodiversity.

Checked during evaluation:

Pre- and post screening procedures, incl. maps with identified nature values of harvested area, screening checklist, contractor instructions.
 Classification of feedstock and origin.
 Documentation of desk screening and in-the field screening for all projects.
 Interview with forest planners.
 In-the field observation for sampled projects.

Country
Denmark
Area/Sub-Scope
TOF
Indicator
2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Specified risk description
Only specified risk for TOF from primary agricultural production.
Detailed description of a mitigation measure
No sourcing of TOF from primary agricultural production land.
Detailed description of CB evaluation of mitigation measure and its conclusions
The auditor checked by sampling origin and classification of feedstock identifying that no biomass is produced nor originating from no-go-areas.