

# SBP

Sustainable Biomass Partnership

## NEPCon Evaluation of DONG Energy Thermal Power A/S Compliance with the SBP Framework: Public Summary Report

### First Surveillance Audit

[www.sustainablebiomasspartnership.org](http://www.sustainablebiomasspartnership.org)



## Completed in accordance with the CB Public Summary Report Template Version 1.0

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

### *Document history*

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# Contents

<b>1</b>	<b>Overview</b> .....	<b>1</b>
<b>2</b>	<b>Scope of the evaluation and SBP certificate</b> .....	<b>2</b>
<b>3</b>	<b>Specific objective</b> .....	<b>4</b>
<b>4</b>	<b>SBP Standards utilised</b> .....	<b>5</b>
4.1	SBP Standards utilised .....	5
4.2	SBP-endorsed Regional Risk Assessment .....	5
<b>5</b>	<b>Chain of Custody system</b> .....	<b>6</b>
<b>6</b>	<b>Evaluation process</b> .....	<b>7</b>
6.1	Timing of evaluation activities .....	7
6.2	Description of evaluation activities .....	8
<b>7</b>	<b>Results</b> .....	<b>9</b>
7.1	Compilation of data on Greenhouse Gas emissions .....	9
7.2	Competency of involved personnel .....	9
7.3	Preconditions .....	9
<b>8</b>	<b>Non-conformities and observations</b> .....	<b>10</b>
<b>9</b>	<b>Certification decision</b> .....	<b>15</b>
<b>10</b>	<b>Surveillance updates</b> .....	<b>16</b>
10.1	Evaluation details .....	16
10.2	Significant changes .....	16
10.3	Follow-up on outstanding non-conformities .....	16
10.4	New non-conformities .....	16
10.5	Stakeholder feedback .....	17
10.6	Conditions for continuing certification .....	17
10.7	Certification recommendation .....	17
<b>11</b>	<b>Evaluation details</b> .....	<b>18</b>

# 1 Overview

CB Name and contact: NEPCon OÜ, Filosoofi 31, 50108 Tartu, Estonia

Primary contact for SBP: Ondrej Tarabus [ot@nepcon.net](mailto:ot@nepcon.net), +420 606 730 382

Report completion date: 19/Oct/2017

Report authors: Ondřej Tarabus

Certificate Holder: DONG Energy Thermal Power A/S, Kraftværksvej 53, Skærbæk  
DK-7000 Fredericia, CVR NR. 27446169, Denmark

Producer contact for SBP: Peter Kofod Kristensen

Certified Supply Base: N/A - Trader

SBP Certificate Code: SBP-01-22

Date of certificate issue: 27/Jun/2016

Date of certificate expiry: 26/Jun/2016

Indicate where the current audit fits within the certification cycle				
Main (Initial) Audit	First Surveillance Audit	Second Surveillance Audit	Third Surveillance Audit	Fourth Surveillance Audit
<input type="checkbox"/>	<b>X</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2 Scope of the evaluation and SBP certificate

Dong Energy is an energy producer from Denmark combusting biomass at different power plants. The SBP certification scope however contain trading activities only. Dong is trading both pellets and chips and the material is sourced from different parts of the world. Wood pellets are mostly sourced from Baltic countries, Poland, Russia, Belorussia, Germany, Sweden, Portugal, Spain, US and Canada. The chips were so far traded only from Denmark but the organization foresee to source wood chips also from Norway, Germany, UK or Baltics countries. The organization is FSC and PEFC certified with transfer system implemented. The point of purchase varies, and can be FOB, CIF or CFR. When the material is purchased it is delivered directly to the client by vessel or sold at the same port as purchased. The scope of the certificate does not include physical possession of the material. The material can be sold to different customers in Europe (e.g. Denmark, UK, Nederland, Germany or Sweden). The point of sale is also very variable. The material is mostly delivered to ports in Europe but it can be also sold out at the same port where the material was purchased.

Scope description: Trading and transportation of wood pellets and wood chips for use in energy production to Europe. The scope of the certificate does not include Supply Base Evaluation.

Scope Item	Check all that apply to the Certificate Scope				Change in Scope (N/A for Assessments)
<b>Approved Standards:</b>	SBP Standard #4 V1.0; SBP Standard #5 V1.0 <a href="http://www.sustainablebiomasspartnership.org/documents">http://www.sustainablebiomasspartnership.org/documents</a>				<input type="checkbox"/>
<b>Primary Activity:</b>	Trader without physical possession				<input type="checkbox"/>
<b>Input Material Categories:</b>	<input type="checkbox"/> SBP-Compliant Primary Feedstock	<input type="checkbox"/> SBP-Compliant Secondary Feedstock			<input type="checkbox"/>
	<input type="checkbox"/> Controlled Feedstock	<input type="checkbox"/> SBP non-Compliant Feedstock			
	<input type="checkbox"/> SBP-Compliant Tertiary biomass	<input type="checkbox"/> Post-consumer Tertiary Feedstock			
	<input type="checkbox"/> SBP-approved Recycled Claim	<input type="checkbox"/> Post-consumer Tertiary Feedstock			
	<input checked="" type="checkbox"/> FSC	<input type="checkbox"/> PEFC	<input type="checkbox"/> SFI	<input type="checkbox"/> GGL	<input type="checkbox"/>

<b>Chain of custody system implemented:</b>	<input checked="" type="checkbox"/> Transfer	<input type="checkbox"/> Percentage	<input type="checkbox"/> Credit	<input type="checkbox"/>	
<b>Points of sales</b>	<input type="checkbox"/> Harbour (including own handling of material)	<input checked="" type="checkbox"/> Harbour (e.g. FOB incoterms) legal owner is not responsible for handling of material at the harbour	<input type="checkbox"/> Other point of sale (e.g. gate of the BP, boarder, railway station etc.)	<input type="checkbox"/>	
<b>Provide name of all points of sales</b>	- - -	- Different harbours all over the world	- - -		
<b>Use of SBP claim:</b>	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No		<input type="checkbox"/>
<b>SBE Verification Program:</b>	<input type="checkbox"/> Low risk sources only		<input type="checkbox"/> Sources with unspecified/ specified risk		<input type="checkbox"/>
	New districts approved for SBP-Compliant inputs:				
<b>Sub-scopes</b>				<input type="checkbox"/>	
Specify SBP Product Groups added or removed:					
Comments:					

### 3 Specific objective

The specific objective of this evaluation was to confirm major non-conformities raised were addressed.

The scope of the evaluation covered:

- Review of the Biomass Trader's management procedures;
- Review of DTS system control points,
- Review of the records and calculations
- GHG data collection analysis;

## 4 SBP Standards utilised

### 4.1 SBP Standards utilised

Chain of Custody, SBP Standard 4, Version 1.0, March 2015

Collection and Communication of Data, SBP Standard 5, Version 1.0, March 2015

Instruction documents 5A: Collection and Communication of Data,  
5B Energy and GHG Data  
5C Static Biomass Profiling data version 1.1, October 2016

<http://www.sustainablebiomasspartnership.org/documents>

### 4.2 SBP-endorsed Regional Risk Assessment

Not applicable.



## 5 Chain of Custody system

The organization has implemented the FSC transfer system for biomass (wood pellets and chips) in the scope of the certificate. The process covers trade with biomass without physical possession. The material is purchased from different suppliers in all over the world and sold either at the same harbour (FOB, CFR or CIF incoterm conditions) or during the transport itself (which is much less common case).

Each purchased material is recorded including the certification status of the material and the sales always contain the same type and quantity of material as purchased.

The FSC and SBP claim is mentioned on the sales invoices. The sustainability characteristics for each batch are foreseen to be switched from supplier to customer directly.

## 6 Evaluation process

### 6.1 Timing of evaluation activities

The annual audit was carried out on 13<sup>th</sup> June 2017. One day was needed for the onsite audit and additional half day for the documentation review.

Activity	Location	Auditors	Date/time
Opening meeting* <ul style="list-style-type: none"> <li>- Presentation of participants</li> <li>- Changes in the organization since last audit</li> <li>- Changes in standards and requirements</li> </ul>	Main Office	OT/RMC	13.06.2017  10:00 - 10:30
Interviews with staff responsible for purchase	Main office	OT/RMC	10:30 – 12:00
Interviews with staff responsible for sales	Sales department	OT/RMC	12:30 – 13:00
Lunch break			13:00 – 13:30
Review of Documented Control Systems for FSC and SBP <ul style="list-style-type: none"> <li>- SBP internal procedures</li> <li>- SBP Training</li> </ul> SBP Trademark	Purchasing department	OT/RMC	13:30 – 15:00
Evaluation of energy data collection	Main office	OT/RMC	15:00- 15:30
Auditor summarizes the evaluation		OT/RMC	15:30 – 16:15
Closing meeting*	Main office	OT/RMC	16:15 – 16:45

OT – Ondřej Tarabus, RMC – Rebecka Mc Carthy

## 6.2 Description of evaluation activities

Auditor team was welcomed in Dong Energy office in Gentofte. Audit started with an opening meeting where lead auditor introduced the audit team, provided information about audit plan, methodology and aim of the audit. CB’s approval related issues and confidentiality issues were covered as well.

After that auditor went through all applicable requirements of the standard covering management system, CoC, recordkeeping requirements, emission and energy data and verification of SBP compliant biomass. Later on the purchasing and sales functions were audited. During the process overall responsible person for SBP system and over responsible staff having key responsibilities within the system was interviewed.

During the closing meeting auditor explained the results of the audit and further actions were discussed.

The corrective action verification audit was focused on evaluation of open major non-conformity reports raised after the previous annual audit.

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

After that auditor evaluated all open major NCRs based on documents review and staff interview.

At the end of the audit findings were summarised and audit conclusion based on use of 3 angle evaluation method were provided to the SBP responsible person.

Composition of audit team:

Auditor(s), roles	Qualifications
Ondrej Tarabus, Lead auditor, evaluation against all applicable requirements Annual and CVA audit	Czech citizen, graduated in University of Life Sciences Prague, The Faculty of Forestry. He has participated in several FSC assessments in Czech Republic, Slovakia, Italy, Germany, Vietnam, Egypt, Spain, Romania, Bosnia and Herzegovina, Austria, etc. and FSC FM audits in Czech Republic and Lithuania. Ondřej Tarabus successfully completed SBP training course and he has practical experience with carbon footprint certification as well as biofuels certification.
Rebecka Mc Carthy Trainee auditor Annual audit	BSc and MSc in Forest Management from Sweden. PhD in Forestry – Production and growth of hardwoods used for bioenergy. Worked as a researcher on hardwood silviculture in southern Sweden.

## 7 Results

### 7.1 Compilation of data on Greenhouse Gas emissions

Dong Energy is not responsible in absolute majority of the cases for any GHG emissions as the point of purchase is the same as the point of sale. There are only some very few cases where the material is transported under the ownership of the organization. In such a situation, the organization is responsible only for the transport.

During the onsite audit the interviewed person provided good knowledge about how the energy and emission data shall be collected and calculated. The organization has experts for GHG calculation in the sustainability team who has very good knowledge about energy and carbon data requirements.

### 7.2 Competency of involved personnel

The main responsible person in the company is Lead Sustainability Advisor of Dong Energy - Peter Kofod Kristensen. The overall responsible person is supported by purchase and sales manager Erik Elingaard, and both showed good understanding of the requirements in relation to SBP certification and of the already implemented FSC CoC system.

### 7.3 Preconditions

No preconditions remain in the audit report. There are 4 major non-conformities identified during this audit.

## 8 Non-conformities and observations

<b>NCR number:</b> 09850 NCR 02/16	<b>NC grading:</b>	<b>Major</b> <input checked="" type="checkbox"/>	<b>Minor</b> <input type="checkbox"/>
<b>Standard &amp; Requirement:</b>	Standard #4 V1.0 - Chain of Custody - 5.4.2 A legal owner shall record the certificate numbers of the customer to which it supplies biomass, where applicable.		
<b>Description of Non-conformance:</b>			
<p>The organization has specified in the SBP procedure that the supplier certificate will be verified each 3 months in the SBP database. The responsible person is aware about the system and showed good knowledge how the validity of the certificates should be verified. However, the customer certificates are not checked and the procedure do not require to record the certificate numbers of the customers to which they supply the biomass.</p> <p>Annual audit 2017: The organization has not yet recorded the customer certificate number. Even though the DTS was used the organization did not filled in the section "customer certificate number" thus the certificate number is not recorded. This minor non-conformity (NCR 02/16) is upgraded to major.</p>			
<b>Corrective action request:</b>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<b>NCR conformance deadline:</b>	3 months from the audit report finalization date (by 11.10.2017)		
<b>Client evidence:</b>	<p>Using DTS v1.0 ensures that customers certificate numbers are always recorded.</p> <ul style="list-style-type: none"> <li>• DONG Energy has successfully fully implemented DTS v1.0.</li> <li>• Business relationships have been formed with all relevant suppliers and customers.</li> <li>• All relevant DONG Energy staff have participated in training on how to use the DTS v1.0. The training was carried out both as a webinar organized by SBP and a training day with Lauri Kärmas, SBP in DONG Energy office</li> </ul> <p>Supporting evidence: Documentation of training, flow chart on DTS responsibilities, updated procedure, email correspondence</p>		
<b>Evaluation of Evidence:</b>	The organization has provided the auditor with updated procedures containing information how DTS shall be used, who is responsible for each step in the process and		

	<p>general description how the system works. Additionally, training to all responsible personnel was provided. Based on the fact that the organization is already using DTS and has formed business relationships with both suppliers and customers, this non-conformity can be closed.</p>
<b>NCR Status:</b>	<b>Closed</b>
<b>Comments (optional):</b>	

<b>NCR number:</b> 16016 NCR 01/17	<b>NC grading:</b>	<b>Major</b> <input checked="" type="checkbox"/>	<b>Minor</b> <input type="checkbox"/>
<b>Standard &amp; Requirement:</b>	<p>Instruction Document 5A - Collection and Communication of Data V-1.1 - 2.1.5</p> <p>Legal Owners shall make data available using the templates specified in this Instruction Document. The data shall be communicated using a medium agreed between the two parties</p>		
<b>Description of Non-conformance:</b>			
<p>The organization did not implement the SREG template yet. The responsible person was not aware about this template and the SBP procedure does not fully cover the system of sharing the data.</p>			
<b>Corrective action request:</b>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<b>NCR conformance deadline:</b>	3 months from the audit report finalization date (by 11.10.2017)		
<b>Client evidence:</b>	DONG Energy has provided dummy version of the SREG.		
<b>Evaluation of Evidence:</b>	The example (dummy version) of SREG was reviewed and it was revealed that all data are correct and accurate.		
<b>NCR Status:</b>	<b>Closed</b>		
<b>Comments (optional):</b>			

<b>NCR number:</b> 16017 NCR 02/17	<b>NC grading:</b>	<b>Major</b> <input checked="" type="checkbox"/>	<b>Minor</b> <input type="checkbox"/>
<b>Standard &amp; Requirement:</b>	<p>Instruction Document 5A - Collection and Communication of Data V-1.1 - 4.1</p> <p>Transactions shall be recorded in the DTS</p>		
<b>Description of Non-conformance:</b>			

<p>The organization has used the DTS (version 0.5). However, during the verification of the data inserted (based on PTSR) and the volume summary from the internal system it was identified that the volumes does not match. Additionally, it was identified that in most of the cases the customer certification number was not filled in. The responsible person for filling in the date into the DTS was not fully aware about the current system and claimed that they will implement better system once the new version of DTS is in place.</p>	
<p><b>Corrective action request:</b></p>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>
<p><b>NCR conformance deadline:</b></p>	<p>3 months from the audit report finalization date (by 11.10.2017)</p>
<p><b>Client evidence:</b></p>	<p>Use of DTS v1-0</p> <p>Supporting evidence: Documentation of training, flow chart on DTS responsibilities, updated procedure, email correspondence</p>
<p><b>Evaluation of Evidence:</b></p>	<p>The organization has provided the auditor with updated procedures containing information how DTS shall be used, who is responsible for each step in the process and general description how the system works. Additionally, training to all responsible personnel was provided via online workshop as well as F2F training by SBP. Using DTS v1.0 ensures that correct volume summary is available. The volumes registered by the supplier in DTS is checked against the volume on the invoice to ensure 100% match. In case of an identified difference the supplier will be asked to either correct volumes in DTS or volume on invoice. Backoffice is responsible for this.</p> <ul style="list-style-type: none"> <li>• DONG Energy has successfully fully implemented DTS v1.0.</li> <li>• Business relationships have been formed with all relevant suppliers and customers.</li> <li>• All relevant DONG Energy staff has participated in training of how to use the DTS v1.0. The training was carried out both as a webinar organized by SBP and a training day with Lauri Kärmas in DONG Energy office</li> </ul>
<p><b>NCR Status:</b></p>	<p><b>Closed</b></p>
<p><b>Comments (optional):</b></p>	

<p><b>NCR number:</b> 16018 NCR 03/17</p>	<p><b>NC grading:</b></p>	<p><b>Major</b> <input type="checkbox"/></p>	<p><b>Minor</b> <input checked="" type="checkbox"/></p>
<p><b>Standard &amp; Requirement:</b></p>	<p>Instruction Document 5A - Collection and Communication of Data V-1.1 - 4.4</p> <p>A Transaction Claim consists of the following data items</p> <ul style="list-style-type: none"> <li>• Transaction Date</li> <li>• Transaction Reference</li> <li>• One or more Production Batch ID (PBid)</li> <li>• One or more mass (of certified Biomass from the referenced PBid)</li> <li>• One or more SBP Product Type</li> <li>• One or more SBP Claim</li> <li>• Originating Legal Owner (supplier)</li> <li>• Receiving Legal Owner (customer)</li> </ul>		
<p><b>Description of Non-conformance:</b></p>			
<p>The organization has provided the transaction claim with most of the items. The only missing was the receiving legal owner as in most of the cases the customer certification number was not filled in. Considering the fact that DTS was used as well this non-conformity is considered as minor.</p>			
<p><b>Corrective action request:</b></p>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<p><b>NCR conformance deadline:</b></p>	<p>By next audit, but not later than 12 months after report finalisation date</p>		
<p><b>Client evidence:</b></p>	<p>Use of DTS v1.0.</p> <p>Supporting evidence: Documentation of training, flow chart on DTS responsibilities, updated procedure, email correspondence</p>		
<p><b>Evaluation of Evidence:</b></p>	<p>The organization has provided the auditor with updated procedures containing information how DTS shall be used, who is responsible for each step in the process and general description how the system works. Additionally, training to all responsible personnel was provided via online workshop as well as F2F training by SBP. Using DTS v1.0 ensures correct transaction claim and that the receiving legal owner is always recorded.</p> <ul style="list-style-type: none"> <li>• DONG Energy has successfully fully implemented DTS v1.0.</li> <li>• Business relationships have been formed with all relevant suppliers and customers.</li> </ul>		



	<ul style="list-style-type: none"> <li>All relevant DONG Energy staff have participated in training on how to use the DTS v1.0. The training was carried out both as a webinar organized by SBP and a training day with Lauri Kärmas, SBP in DONG Energy office</li> </ul>
<b>NCR Status:</b>	<b>Closed</b>
<b>Comments (optional):</b>	

<b>NCR number:</b> 16019 NCR 04/17	<b>NC grading:</b>	<b>Major</b> <input checked="" type="checkbox"/>	<b>Minor</b> <input type="checkbox"/>
<b>Standard &amp; Requirement:</b>	Instruction Document 5B - Energy and GHG Data V-1.1 - 3.3.1 Traders and BPs supplying biomass outside the scope of a Static Data Identifier (SDI) shall record data in a SBP Report on Energy and GHG for Supplied Biomass (SREG), using the latest version of the template from the SBP website.		
<b>Description of Non-conformance:</b>			
The organization has not recorded the data in SREG and the internal system was not updated for the use of this template.			
<b>Corrective action request:</b>	Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.		
<b>NCR conformance deadline:</b>	3 months from the audit report finalization date (by 11.10.2017)		
<b>Client evidence:</b>	DONG Energy has provided dummy version of the SREG and updated SBP procedure.		
<b>Evaluation of Evidence:</b>	The example (dummy version) of SREG was reviewed and it was revealed that all data are correct and accurate. The updated SBP procedure was evaluated as well.		
<b>NCR Status:</b>	<b>Closed</b>		
<b>Comments (optional):</b>			

## 9 Certification decision

<b>Based on Organisation's conformance with SBP requirements, the auditor makes the following recommendation:</b>	
<input checked="" type="checkbox"/>	Certification approved: Upon acceptance of NCR(s) issued above
<input type="checkbox"/>	Certification not approved:
<b>Based on auditor's recommendation and NEPCon quality review following certification decision is taken:</b>	
<b>NEPCon certification decision:</b>	
The Biomass trader has been audited by NEPCon as meeting the requirements of the specified SBP Standard, the certificate can be maintained.	
<b>Certification decision by: Pilar Gorriá Serrano</b>	
Date of decision: <b>09.10.2017</b>	

## 10 Surveillance updates

### 10.1 Evaluation details

Not applicable.

### 10.2 Significant changes

Not applicable.

### 10.3 Follow-up on outstanding non-conformities

<b>NCR number:</b> 09849 NCR 01/16	<b>NC grading:</b>	<b>Major</b> <input checked="" type="checkbox"/>	<b>Minor</b> <input type="checkbox"/>
<b>Standard &amp; Requirement:</b>	Standard #4 V1.0 - Chain of Custody - 5.1.1		
<b>Description of Non-conformance:</b>			
The organization is under the process of obtaining the FSC and PEFC CoC certificate. The SBP audit was done together with FSC and PEFC CoC audit. At the moment of the SBP certification Dong Energy is not holding CoC certificate and it is a precondition for issuance of SBP certificate.			
<b>Corrective action request:</b>	Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.		
<b>NCR conformance deadline:</b>	3 months after the audit closing date		
<b>Client evidence:</b>	The organization has presented the FSC certificate.		
<b>Evaluation of Evidence:</b>	The auditor evaluated the issued certificate in FSC database <a href="http://info.fsc.org/details.php?id=a023300000az1cTAAQ&amp;type=certificate&amp;return=certificate.php">http://info.fsc.org/details.php?id=a023300000az1cTAAQ&amp;type=certificate&amp;return=certificate.php</a> .		
<b>NCR Status:</b>	<b>Closed</b>		
<b>Comments (optional):</b>	This non-conformity can only be closed when CoC certificate is issued.		
Is the non-conformity likely to impact upon the integrity of the affected SBP-certified products and the credibility of the SBP trademarks?			Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

### 10.4 New non-conformities

See section 8 above.

## 10.5 Stakeholder feedback

Not applicable.

## 10.6 Conditions for continuing certification

There are major non-conformities (see section 8 above) issued which shall be closed within 3 months from the report closing date otherwise the certificate will be suspended.

## 10.7 Certification recommendation

It is recommended to continue the certification. However, there are major non-conformities issued which shall be closed within 3 months from the report closing date.

## 11 Evaluation details

Primary Responsible Person: (Responsible for control system at site(s))	Peter Kofod Kristensen - SBP responsible person
Auditor(s):	Ondrej Tarabus, Lead auditor Rebeca Mc Carthy, Trainee auditor
People Interviewed, Titles:	Peter Kofod Andersen – Lead sustainability Advisor Heidi Flindt Astrup – Backoffice Controller Charlotte Muff Thygesen – Logistics coordinator Erik Elingaard-Larsen – Buyer Jannick Hauschildt Buhl – Student assistant
Brief Overview of Audit Process for this Location:	See audit plan.
Comments:	N/A