

NEPCon Evaluation of BIMATRA bvba Compliance with the SBP Framework: Public Summary Report

Main (Initial) Audit

www.sbp-cert.org



Completed in accordance with the CB Public Summary Report Template Version 1.4

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

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1 Overview

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Current report completion date:	21/Jan/2020
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Name of the Company: Ingelmunster, Belgium	BIMATRA bvba. Legal and production site address: Industrielaan 6, 8770
Company contact for SBP:	Bart De Clerck, tel.: +32 495294050; email: bart@bimatra.be
Certified Supply Base:	Belgium
SBP Certificate Code:	SBP-07-45
Date of certificate issue:	24/Jan/2020
Date of certificate expiry:	23/Jan/2025

This report relates to the Main (Initial) Audit

2 Scope of the evaluation and SBP certificate

Scope description: Production of wood chips in Belgium forests, for use in energy production, and its transportation by different means of transport to different end points all over the world. The scope of the certificate includes Supply Base Evaluation for the primary feedstock originating from Belgium. The scope of the certificate does not include communication of Dynamic Batch Sustainability Data.

3 Specific objective

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

The scope of the evaluation covered:

- Review of the BP's management procedures;
- Review of the production processes;
- Review of PEFC system control points, analysis of the existing PEFC CoC system;
- Interviews with responsible staff;
- Review of the records, calculations and conversion coefficients;
- Review of Supply Base Evaluation; risk assessment, risk designation,
- GHG data collection analysis and assessment of compliance with ID 5E ver. 1.1.

4 SBP Standards utilised

4.1 SBP Standards utilised

Please select all SBP Standards used during this evaluation. All Standards can be accessed and downloaded from <https://sbp-cert.org/documents/standards-documents/standards>

- SBP Framework Standard 1: Feedstock Compliance Standard (Version 1.0, 26 March 2015)
- SBP Framework Standard 2: Verification of SBP-compliant Feedstock (Version 1.0, 26 March 2015)
- SBP Framework Standard 4: Chain of Custody (Version 1.0, 26 March 2015)
- SBP Framework Standard 5: Collection and Communication of Data (Version 1.0, 26 March 2015)

4.2 SBP-endorsed Regional Risk Assessment

Not applicable. Organisation has developed its own risk assessment, which is available at <https://www.bimatra.be/nl/certificaten>

5 Description of Company, Supply Base and Forest Management

5.1 Description of Company

Bimatra is a forest contractor that produces and sells wood chips. BP's office is situated in Ingelmunster, Belgium.

Around 35% of the wood chips is produced from the primary feedstock harvested in areas outside forests, mainly roadside, riverside and train site cuttings and small plantations. The supply base also includes clearing of trees and shrubs in connection with developments and expansion of infrastructure in Belgium. In the forests (65% of primary feedstock), the supply base is thinning of mainly broadleaves while the rest is branches and tops from both broadleaves and conifers. Wood chips in all cases is produced onsite (at harvest site) by mobile chipper, loaded to BP's lorry and transported directly to Gent harbour without any intermediate storage (FAS, Incoterms).

5.2 Description of Company's Supply Base

Bimatra's supply base is the Belgian forests, roadside wood, riverside wood, nature areas and urban plantations, all over Belgium, mainly in Flandres but also a part of Wallonia (French speaking part of Belgium)..

Belgian forest owners are well-organised in various local and national associations. The 'bosgroep' is well known trade organisation of private forest owners. When looking at land ownership around 60% of the feedstock is coming from Public landowners, and 40% from private owners. As Belgium contains a large number of Natura2000 sites it is estimated that around 28% of the feedstock is coming from such sites.

Two certification options exist in forest management in Belgium: PEFC and FSC. The areas owned by the Belgian states have been mostly certified according to one or to both standards. In private and municipal forests, some have been certified according to PEFC and some according to FSC but there are also lots of (mostly small) forests that are not certified. But in Belgium you always have the obligation to plant the same number of trees you cut on the same ground or on another. At the moment (Sept 2019) Bimatra is not buying any controlled feedstock (FSC, or other SBP certificate holders) as none is available.

Detailed description of the supply base

Forest classification and landownership

Traditionally Belgium is divided into 3 "gewesten" or regions; the Flemish Region, the Brussels-Capital Region and the Walloon Region. For the purpose of this CNRA the same separation is made because forest law and regulations are different.

Around 22,7% of Belgium is covered with forests, **totalling a number of 692.916 hectares**. From this 78% can be found in the Walloon region, 21% in the Flemish region and 1% in the Brussels-Capital Region.

- 58% of all forests are owned by around 100.000 private owners, with an average of 2,5 ha per owner.
- 42% of the forests are owned by the public ('gewesten/regions' (11%), municipalities (28%), provinces and other organisation like the military (3%).

Given the historical context, all Belgian forests have been exposed to some level of forest management activities, varying from low impact to very intensive forestry. Therefore only one general forest type can be found in Belgium: 'Semi-natural forest (planted)'. There are no 'old growth natural' forests, although lately natural regeneration is responsible for 'new' natural forests and forest management in all regions has evolved in general towards a multifunctional, semi-natural forest management.

None of the country's primary forests remain, and 58% of existing forest cover comprises forest plantations. Forests owned by private persons are mainly plantations (predominantly poplar or pine in Flanders, and spruce or other conifers in Wallonia). Public forests, as well as forests owned by nature conservation organizations, are rather mixed forests and generally have a higher share of broadleaved tree species (oak, beech, etc.).

In general, the share of planted forest is higher in privately owned forest land compared to the share of the more semi-natural and more mixed forest lands in public lands (which were also exposed to some level of forest management). But also in public forest land, the share of planted forest is important. Nevertheless there is a strong tendency to make those forests more divers (e.g in Flanders, but also in the other regions), or maintain a balance between 'mixed deciduous' and 'conifers' (in Wallonia). When looking at tree species in planted forests, then there is a dominance of poplar and pine species in Flanders, while in the Walloon region spruce and to some extent other conifers are dominant.

With regards to legal land-use classification where forests are occurring there are two: 'Forests (permanent, forest as land-use category)' and 'Other lands with trees or forest' (trees or forest on land destined for other land-use categories). The last category are lands not classified as forest as such in the cadastre, but where trees or forests are growing. These are for example abandoned industrial lands or overgrown agricultural lands, or lands destined for building area or industrial grounds.

Forest landowners in Belgium can be Public (regional, provincial, municipality and military) and Private lands.

The official definition of forest in Flanders is: '*forests are land areas where trees and woody shrub vegetation are the main elements, with its own flora and fauna and fulfilling one or more functions*' (Forest decree/law 1990).

The official definition of forest in Wallonia is: '*These are lands of woods and forests such as areas covered by natural habitats, wood deposits, fauna feeding places, marshes, ponds and firebreaks.*' (Code forestier 2008).

Protection categories

In Flanders the following protection categories are in place: Natura2000, Biological Hotspots map (Biologische Waarderings Kaart), Speciale Beschermings Zone's (SBZ), European Bird and Habitat regulation (called VEN in Flanders), natural parks (*Parcs Naturels*), nature reserves, forest reserves, and one national park (de 'Hoge Kempen'). In Flanders the Spatial Structure Plan for Flanders (1997) contains 125.000 hectares (9,2 % of the total surface area of Flanders) for the Flemish Ecological Network (called VEN), consisting of Large Units of Nature and Large Units of Nature in Development. Furthermore, nature interweaving areas ('Natuurverweavingsgebieden') are designated, in which the ecological function shall sustainably be combined with agriculture, forestry and recreation. These areas shall be connected by the provinces in their spatial structure plans. Forests could also be protected because of special regulations about the protection of historical real estates (castles, etc.). Besides this forests can be protected as buffer zones around other protected areas.

More recently (2016) a new methodology is developed to score the ecological value of forests which is applied to forests that are outside the permanent forest estate (forests on land that is currently not classified as forest as a land-use category). These new actions are based on the new article 90ter of the official "Bosdecreet". This scoring system looks at 5 different criteria: size, history, ecological value (existing map), desired nature

& forest types (GNBS) and location related to value forests (so called INBO-map). As a result of this 'scoring' an online map with around 12.500 ha of 'most vulnerable and valuable forests' has been prepared by the Flemish government (Meest Kwetsbare Waardevolle Bossen (MKWB)). These are lands where HCVs can occur. The Flemish government has already taken the [decision to increase the level of protection](#) for those forests against permanent deforestation, A compensation system has been agreed upon to compensate landowners for the potential loss of value of such lands. With these additional legislation and compensation measures harvesting of such forest could only be allowed after special approval of the Flemish parliament.

In [Wallonia](#) the following protection categories are in place: Natura 2000, European Bird and Habitat regulation, protected natural sites (public nature reserves, recognized nature reserves, and forest reserves) and ancient forests.

In the [Brussels capital region](#) Natura2000 and Speciale Beschermings Zone's (SBZ) can be found.

In [Belgium](#) there are no forest ecosystems that are classified as a *Global 200 Ecoregion*. There are 9 Priority forest habitats recognised under the EU Habitats Directive. There are 9 [RAMSAR sites](#) designated (all wetlands).

Nature 2000

New Nature 2000 sites in [Flanders](#) are proposed by [INBO](#). They select and propose areas based on the EU Birds & the EU Habitats Directive. If sites are selected because of birds or habitats they will be called Speciale Beschermings Zone's (SBZ). This means that all such SBZ sites are also Nature 2000 sites. The whole procedure is regulated throughout the "Natuurdecreet" law.

In [Wallonia](#) the idea is the same, but the selection of sites is done by 8 special committees, each in its own part of Wallonia. There is no separate law, work is done according to the EU laws. Sites are officially named 'Nature 2000' sites. In total 148 sites (out of 240) are covered by a [decree of designation](#) in 2016.

Implementation of Nature 2000 in Belgium as a whole is well underway and in a similar state as compared to other EU countries (there is a 6 –year work program with detailed goals and targets).

FSC certification

FSC forest certification in Belgium is mostly present in the Flemish and Brussels part, where resp. 13-15% and >99% of the forests are FSC certified. In the Walloon region the first pilot project around FSC certification are only just about to start.

International agreements

Belgium signed 'The Convention on Biological Diversity' (CBD) in 1995 and the Royal Belgian Institute of Natural Sciences (RBINS) is responsible for its monitoring and reporting in Belgium. The CBD Strategic Plan for Biodiversity 2011-2020 is followed as a guideline for implementation.

During the European Summit of Gothenburg in 2001 Belgium committed itself also to "halting biodiversity decline". Related to all this Belgium developed a National Biodiversity Strategy 2006-2016 and an update in 2014 where 15 strategic objectives and 78 operational objectives are specified that aim to reduce and prevent the causes of biodiversity loss in all regions of the country. The Strategy plan takes into account 31 signed (by Belgium) international agreements of which the CBD, Birds Directive, Habitats Directive, NATURA 2000, RAMSAR, Convention on the Conservation of Migratory Species of Wild Animals (CMS) and Cites are the most important for biodiversity.

Scale of harvesting compared to other forest based industries in the region.

Based on [FAO resource assessment](#) 2015. In average around 3 680 000 m³ of wood is harvested each year in Belgium. Bimatra uses around 0-200.000 tons of woodchips per year. With an average density of 0.6 g/cm³ (or 600 kg/m³) this means around 0-300.000 m³ of harvested timber (wet).

CITES

There are no CITES (tree/wood) species occurring in Belgian forests.

Other supply base categories.

Bimatra also buys from non-forest areas, like harvested trees besides canals, roads etc. Such areas are not considered ‘forests’ and are not counted in hectares in national publications. There is thus no data available for this.

Overview of feedstock

The following feedstocks are identified *Reporting period: Dec-2018-Nov 2019 (12 months):*

A	B	C	D	E	F	G	M
#	Feedstock type for biomass production	Origin	Physical Description	Country of harvest (new row for each country)	Raw mass as received in metric tonnes	Moisture % as received (weighted average, single figure)	Specify any pre-processing. (chipping, drying, none)
1	Thinning from (semi-)natural forests	Residues without stumps (e.g. branches and tops)	Chips	Belgium	0-200.000	45	chipping
2	Final harvest from plantations	Residues without stumps (e.g. branches and tops)	Chips	Belgium	0-200.000	45	chipping

Species mix

The following species mix is used.

Latin scientific name	CATEGORY*	French name	Flemish name	English name
<i>Abies alba</i>	1	Sapin	Zilverspar	Spruce
<i>Acer campestre</i>	2	Érable	Veldesdoorn	Maple
<i>Acer platanoides</i>	2	Érable plane	Noorse Esdoorn	Plane maple
<i>Acer pseudoplatanus</i>	2	Sycamore	Gewone esdoorn	Sycamore
<i>Alnus glutinosa</i>	2	aulne	Zwarte Els	Alder
<i>Aesculus hippocastanum</i>	2	Marronier d’Inde	Witte paardenkastanje	
<i>Betula pendula</i>	2	Bouleau	Ruwe Berk	Birch
<i>Carpinus betulus</i>	2	Charme	Haagbeuk	Hornbeam

<i>Castanea sativa</i>	2	Châtaigner	Tamme kastanje	Chestnut
<i>Fraxinus excelsior</i>	2	Frêne	Es	Ash
<i>Picea abies</i>	1	Epicea	Fijnspar	Silver fir
<i>Pinus sylvestris</i>	1	Pin sylvestre	Grove Den	Scots pine
<i>Populus alba</i>	2	Peuplier blanc	Witte Abeel	White poplar
<i>Populus nigra</i>	2	Peuplier noir	Zwarte populier	Black poplar
<i>Populus x euramericana</i>	2	Peuplier clonale	Canadapopulier	Hybrid poplar
<i>Prunus avium</i>	2	Merisier	Zoete Kers	Cherry
<i>Prunus serotina</i>	2	cerisier tardif	Amerikaanse Vogelkers	America cherry
<i>Pseudotsuga menziesii</i>	1	Douglas	Douglasspar	Douglas fir
<i>Quercus petraea</i>	2	Chênes sessiles	Wintereik	Sessile oak
<i>Quercus robur</i>	2	Chênes pédonculés	Zomereik	English oak
<i>Quercus rubra</i>	2	chênes rouge d'Amérique	Amerikaanse Eik	American red oak
<i>Robinia pseudoacacia</i>	2	Robinier	Robinia	Black locust
<i>Salix alba</i>	2	Saule	Wilg	Willow
<i>Sorbus aucuparia</i>		Sorbier des oiseleurs	Wilde Lijsterbes	
<i>Tilia cordata</i>	2	Tilleul	Winterlinde	Lime
<i>Ulmus minor</i>	2	Orme	Gladde lep	Elm

*Categories used for internal use and sales:

- 1 – CONIFERS
- 2 – BROADLEAVES
- 3 – MIXED of 1 and 2

Link to SBE at BP's website: <https://www.bimatra.be/nl/certificaten>

5.3 Detailed description of Supply Base

a. Total Supply Base area (ha): cumulative area of all forest types within SB	692.916 hectares
b. Tenure by type (ha): privately owned/public/community concession	<ul style="list-style-type: none"> • 58% of all forests are owned by around 100.000 <u>private</u> owners, with an average of 2,5 ha per owner. • 42% of the forests are owned by the <u>public</u> ('gewesten/regions' (11%), municipalities (28%), provinces and other organisation like the military (3%).
c. Forest by type (ha): boreal/temperate/tropical	100% temperate
d. Forest by management type (ha): plantation/managed natural/natural	35% plantation, 65% from semi natural managed forests. No natural forest exists in Belgium.

e. Certified forest by scheme (ha): (e.g. hectares of FSC or PEFC-certified forest)	FSC: 25 815 ha PEFC: 300 999 ha
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5.4 Chain of Custody system

BP holds valid COC certificates. PEFC: CU-PEFC-803341-P22 and FSC: SGSCH-COC-008396. SBP certification is based on implementation of PEFC CoC certification requirements, however in case of feedstock supplies with FSC 100% claim, it will also be considered by BP as SBP-compliant feedstock. Transfer system of claims is implemented.

So far the BP has not bought any PEFC/FSC certified wood material. The current scope of SBP certificate covers only direct transportation of the wood chips from the forest to Gent harbour and its unloading there (FAS Incoterms), therefore most important is to agree with the supplier that PEFC or FSC certificate code and claim are specified in purchase agreement and sales document. The waybill is performed by BP, and wood chips are transported to harbour by BP's own transport (lorry). BP is not responsible for biomass handling/storage in harbour, but only for its unloading in harbour.

All shipments are measured at harbour in metric tonnes without conversion. Therefore, by default the conversion factor is 1. The weight delivered and registered in harbour is also invoiced by suppliers to BP.

6 Evaluation process

6.1 Timing of evaluation activities

Onsite audit was conducted on December 02-03, 2019 (11,5 h). Audit activities included documents review at office, and staff interviews. In total 2.5 audit days were used for the audit, one day for the documentation review (including the risk assessment) and 1.5 day for the onsite audit.

Activity	Location	Date/time
Opening meeting	Office	02/12/2019 09.00-09.15
Documents and procedures review (Supply Base Evaluation results), staff interview	Office	02/12/2019 09.15-13.30
Documents and procedures review (feedstock inputs, SBR, CoC control system and critical points, compliance with legal requirements, H&S), staff interview.	Office	02/12/2019 13.30-17.00
Documents and procedures review (SAR and energy use primary data); staff interview	Office	03/12/2019 08.00-11.00
Closing meeting	Office	03/12/2019 11.00-11.30

6.2 Description of evaluation activities

Composition of audit team:

Auditor(s), roles	Qualifications
Nikolai Tochilov, SBP audit team leader	NEPCon international senior auditor (FSC FM/COC, FSC CoC/CW, PEFC FM, PEFC COC, LegalSource, SBP). He has successfully passed SBP auditor training in Tallinn in January 2015; previous experience with more than 40 SBP assessments and annual audits in Russia and Europe.

<p>Piotr Godziszewski, SBP auditor in training</p>	<p>Polish citizen, qualified with MSc Forestry (University of Aberdeen); 8 years work in timber and forestry sector in UK and Poland in forest management, timber processing industry and timber transport. He has successfully passed the FSC COC training in May 2018, FSC FM/COC training in October 2018 and SBP auditor training course in September 2019 (Berlin, Germany). Previous experience with participating in one SBP audit as auditor in training</p>
<p>Tim Roelandts, auditor in training and translation assistance</p>	<p>Tim is auditor for NEPCon in the Netherlands and Belgium. He has a Masters degree in international relations and is carrying out CoC audits since 2012. He is FSC, PEFC, RA, Legal Source and RSPO CoC auditor and has successfully passed SBP auditor training course in September 2019 (Berlin, Germany). No previous experience with SBP audits</p>

The evaluation visit was focused on management system evaluation: division of the responsibilities, document and system, input material classification (reception and registration), analysis of the existing FSC system and FSC system control points as well as GHG data availability.

Description of the audit evaluation:

All SBP related documentation connected to the SBP, including SBP Procedure, SAR and GHG data calculations, Supply Base Report, Supply Base Evaluation and PEFC system description was provided by the company at the prior of the assessment. Assessment started with an opening meeting attended by the Organisation’s management and consultants.

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

After that auditor went through all applicable requirements of the SBP standards nr. 1, 2, 4, 5 and instruction document 5E covering input clarification, existing chain of custody system, management system, CoC, recordkeeping/mass balance requirements, emission and energy data and categorisation of input and verification of SBP-compliant biomass. During the process, overall responsible person for SBP system and consultants were interviewed.

At the end of the audit, findings were summarised and audit conclusions based on use of 3 angle evaluation method were provided to the Organisation’s management.

Impartiality commitment: NEPCon commits to using impartial auditors and our clients are encouraged to inform NEPCon management if violations of this are noted. Please see our Impartiality Policy here: <http://www.nepcon.org/impartiality-policy>

6.3 Process for consultation with stakeholders

The email notification was sent to stakeholders by BP on October 17, 2019. The list of stakeholders included BP’s suppliers and customers, FSC Belgium, PEFC Belgium, University, Municipality, Governmental Service

and Research Institute. No stakeholder feedback has been received, except that FSC Belgium responded that they have no comments.

NEPCon in its turn, launched the stakeholder consultation process regarding this SBP certification generally, and Supply Base Evaluation specifically, on November 5, 2019. The same stakeholders list was used by NEPCon, and several stakeholders not known to BP were added there (including 3 NGOs, 2 Federations, 3 Associations, 5 Organisations and 2 Universities).

Neither BP, nor NEPCon have received any comments from stakeholders which could be considered in SBE process.

7 Results

7.1 Main strengths and weaknesses

Strengths: use of the PEFC transfer system; simple and transparent supply chains; effective recordkeeping system; small number of the management staff and clearly designated responsibilities.

Weaknesses: no weaknesses identified during this assessment.

7.2 Rigour of Supply Base Evaluation

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

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

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

The CNRA resulted to a low risk identification for all 5 main categories and all 32 underlying indicators. BP with the support of the [Forestry Service Group](#) also concluded the low risk for all SBP indicators during the Risk Assessment within SBE process.

7.3 Collection and Communication of Data

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

7.4 Competency of involved personnel

The only person responsible for implementation of all SBP requirements is Bart de Clerck, Director of Bimatra. Interviews conducted with Bart during 1,5 days of assessment, confirmed that he is familiar with all applicable SBP requirements.

The owner of the consultant company Forest Service Group (Mr. Marco Bijl) was supporting the BP during this assessment. His educational background and the working experience and competences fully meet the SBP requirements.

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

7.5 Stakeholder feedback

No comments have been received from stakeholders, neither by Bimatra, nor by NEPCon.

7.6 Preconditions

None.

8 Review of Company’s Risk Assessments

Describe how the Certification Body assessed risk for the Indicators. Summarise the CB’s final risk ratings in Table 1, together with the Company’s final risk ratings. Default for each indicator is ‘Low’, click on the rating to change. Note: this summary should show the risk ratings before AND after the SVP has been performed and after any mitigation measures have been implemented.

The BP has developed the risk assessment with evaluation of each individual indicator. The risk assessment outlined low risk for all indicators.

Based on the information gathered during this assessment, it was concluded by the auditor that the risk designations for each indicator was correct and has a solid ground

Table 1. Final risk ratings of Indicators as determined BEFORE the SVP and any mitigation measures.

Indicator	Risk rating (Low or Specified)	
	Producer	CB
1.1.1	Low	Low
1.1.2	Low	Low
1.1.3	Low	Low
1.2.1	Low	Low
1.3.1	Low	Low
1.4.1	Low	Low
1.5.1	Low	Low
1.6.1	Low	Low
2.1.1	Low	Low
2.1.2	Low	Low
2.1.3	Low	Low
2.2.1	Low	Low
2.2.2	Low	Low
2.2.3	Low	Low
2.2.4	Low	Low
2.2.5	Low	Low
2.2.6	Low	Low
2.2.7	Low	Low
2.2.8	Low	Low
2.2.9	Low	Low
2.3.1	Low	Low

Indicator	Risk rating (Low or Specified)	
	Producer	CB
2.3.3	Low	Low
2.4.1	Low	Low
2.4.2	Low	Low
2.4.3	Low	Low
2.5.1	Low	Low
2.5.2	Low	Low
2.6.1	Low	Low
2.7.1	Low	Low
2.7.2	Low	Low
2.7.3	Low	Low
2.7.4	Low	Low
2.7.5	Low	Low
2.8.1	Low	Low
2.9.1	Low	Low
2.9.2	Low	Low
2.10.1	Low	Low

2.3.2	Low	Low
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Table 2. Final risk ratings of Indicators as determined AFTER the SVP and any mitigation measures – not applicable (no SVP and mitigation measures required, as all risks are considered as low).

Indicator	Risk rating (Low or Specified)	
	Producer	CB
1.1.1	Low	Low
1.1.2	Low	Low
1.1.3	Low	Low
1.2.1	Low	Low
1.3.1	Low	Low
1.4.1	Low	Low
1.5.1	Low	Low
1.6.1	Low	Low
2.1.1	Low	Low
2.1.2	Low	Low
2.1.3	Low	Low
2.2.1	Low	Low
2.2.2	Low	Low
2.2.3	Low	Low
2.2.4	Low	Low
2.2.5	Low	Low
2.2.6	Low	Low
2.2.7	Low	Low
2.2.8	Low	Low
2.2.9	Low	Low
2.3.1	Low	Low
2.3.2	Low	Low

Indicator	Risk rating (Low or Specified)	
	Producer	CB
2.3.3	Low	Low
2.4.1	Low	Low
2.4.2	Low	Low
2.4.3	Low	Low
2.5.1	Low	Low
2.5.2	Low	Low
2.6.1	Low	Low
2.7.1	Low	Low
2.7.2	Low	Low
2.7.3	Low	Low
2.7.4	Low	Low
2.7.5	Low	Low
2.8.1	Low	Low
2.9.1	Low	Low
2.9.2	Low	Low
2.10.1	Low	Low

9 Review of Company's mitigation measures

Not applicable – mitigation measures are not required, as low risks are considered as low. However, the BP has implemented voluntary mitigation measure in respect to identification and protection of HCF although the risk was evaluated as low for the whole territory of Belgium. The reason for this is that while the risk is low and it is not very probable that harvesting would take place in areas containing HCV, this is still possible and therefore the BP has a BMP in place consisting of evaluation of the forest stand prior any harvest and follow up actions in case there would be occurrence of HCV.

Such mitigation measure was not included in the scope of SBP evaluation as the risk was concluded as low in the SBP risk assessment.

10 Non-conformities and observations

Identify all non-conformities and observations raised/closed during the evaluation (a tabular format below may be used here). Please use as many copies of the table as needed. For each, give details to include at least the following:

- applicable requirement(s)
- grading of the non-conformity (major or minor) or observation with supporting rationale
- timeframe for resolution of the non-conformity
- a statement as to whether the non-conformity is likely to impact upon the integrity of the affected SBP-certified products and the credibility of the SBP trademarks.

Open Non-Conformity Reports (NCRs)

NCR number: 43032 NCR 01/19	NC grading:	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
Standard & Requirement:	Standard #2 V1.0 - Verification of SBP-compliant feedstock - 11		
Description of Non-conformance:			
<p>The BP has presented risk assessment with all the SBP indicators evaluated based on documentary evidence. The risk designation was broadly based on the conclusion of FSC CW CNRA for Belgium and the results of the FSC CW CNRA were used to support the risk designation for the SBP risk assessment. In general, the risk designation was well justified and supported with sufficient evidence. However, following indicators contained some deficiencies:</p> <p>2.1.1 and 2.1.2 – The risk in terms of mapping and protection of HCV was not evaluated specifically for each HCV category but reference to FSC CW CNRA was used instead. Additionally, the risk for wood with non-forest origin was not evaluated and only statement that this is not a forest was used provided in the risk assessment.</p> <p>2.2.1 – there is appropriate evaluation of the risk for Flanders as harvesting permit is always required but for Wallonia, private forest are not required to have FMP nor the harvesting permit and the risk justification is based on the fact that there is a strong legislation in place. However, this is potentially a weak justification and should be supported with further evidence of violation of applicable legislation in the region. Additionally, no risk is specifically evaluated for wood with non-forest origin.</p> <p>Also, the risk justification for non-forest biomass is incomplete for indicators 2.2.2, 2.2.3, 2.2.6, 2.3.1, 2.4.1 and 2.5.1.</p> <p>As the risk justification is provided for each single indicator, the deficiencies are only partial and the audit team agrees with the risk designations, this non-conformity is classified as minor.</p>			
Corrective action request:	<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</p>		

	as the root cause to eliminate and prevent recurrence of the non-conformance.
NCR conformance deadline:	By next audit, but not later than 12 months after report finalisation date
Client evidence:	
Evaluation of Evidence:	
NCR Status:	Open
Comments (optional):	

Observations

OBS number: 42306	Standard & Requirement:	Standard #2 V1.0 - Verification of SBP-compliant feedstock - 2C - 2.1
Description of findings leading to observation:	<p>At the moment of SBP assessment, the Supply Base Report is available both in English and local language (Dutch). Annex 1 is available in English but BP claims that they will translate it to Dutch and submit to stakeholder upon relevant request.</p> <p>BP is recommended to submit the Supply Base Report, including Annex I, in official language of the country where BP is located, to stakeholders upon their request.</p>	
Observation:		

11 Certification decision

Based on the auditor’s recommendation and the Certification Body’s quality review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Ondrej Tarabus
Date of decision:	21/Jan/2020
Other comments:	The risk assessment shall be reviewed in detail prior the first annual audit.