



# DNV GL Business Assurance Finland Oy Ab Evaluation of RL Skovservice v/ René Løvborg Compliance with the SBP Framework: Public Summary Report

Third Surveillance Audit

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# 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](http://www.sbp-cert.org)*

## *Document history*

*Version 1.0: published 26 March 2015*

*Version 1.1: published 30 January 2018*

*Version 1.2: published 4 April 2018*

*Version 1.3: published 10 May 2018*

*Version 1.4: published 16 August 2018; re-published 3 April 2020*

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# Table of Contents

<b>1</b>	<b>Overview</b>
<b>2</b>	<b>Scope of the evaluation and SBP certificate</b>
<b>3</b>	<b>Specific objective</b>
<b>4</b>	<b>SBP Standards utilised</b>
4.1	SBP Standards utilised
4.2	SBP-endorsed Regional Risk Assessment
<b>5</b>	<b>Description of Company, Supply Base and Forest Management</b>
5.1	Description of Company
5.2	Description of Company's Supply Base
5.3	Detailed description of Supply Base
5.4	Chain of Custody system
<b>6</b>	<b>Evaluation process</b>
6.1	Timing of evaluation activities
6.2	Description of evaluation activities
6.3	Process for consultation with stakeholders
<b>7</b>	<b>Results</b>
7.1	Main strengths and weaknesses
7.2	Rigour of Supply Base Evaluation
7.3	Compilation of data on Greenhouse Gas emissions
7.4	Competency of involved personnel
7.5	Stakeholder feedback
7.6	Preconditions
<b>8</b>	<b>Review of Company's Risk Assessments</b>
<b>9</b>	<b>Review of Company's mitigation measures</b>
<b>10</b>	<b>Non-conformities and observations</b>
<b>11</b>	<b>Certification recommendation</b>

# 1 Overview

CB Name and contact:	DNV GL Business Assurance Finland Oy Ab
Primary contact for SBP:	Jyrki Sopanen, Jyrki.Sopanen@dnvgl.com
Current report completion date:	05/Jul/2020
Report authors:	Karina Seeberg Kitnaes, e-mail: Karina.Seeberg.Kitnaes@dnvgl.com
Name of the Company:	RL Skovservice v/ René Løvborg
Company contact for SBP:	René Løvborg
Certified Supply Base:	Denmark
SBP Certificate Code:	SBP-05-12
Date of certificate issue:	07/Jun/2017
Date of certificate expiry:	06/Jun/2022

This report relates to the Third Surveillance Audit

## 2 Scope of the evaluation and SBP certificate

### Background:

Scope of this evaluation is based on SBP standards 1, 2, 4 and 5. The geographical scope of the Supply Base is Denmark. The risk evaluation and mitigating measures in the Supply Base Evaluation are applicable to all of Denmark.

### Scope:

Production of woodchips for use in energy production, storage at the company's own address and sale at different energy producers in Denmark. The scope includes supply base evaluation for primary feedstock from Denmark.

The post-production endpoint is delivery at the facilities of the buyers (Danish energy sector), where the buyer takes over the responsibility of the biomass.

### 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.

## 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

The BP has used the SBP-endorsed Regional Risk Assessment for Denmark, June 2017, which is available for download at this address: <https://sbp-cert.org/documents/risk-assessments>.

# 5 Description of Company, Supply Base and Forest Management

## 5.1 Description of Company

RL Skovservice v/ René Løvborg is a company owned and managed by René Løvborg. The company offers forest contractors services to Danish forest and land owners, predominantly in the central part of Jutland. The feedstock is primary feedstock originating from Danish forests and surrounding landscape, which are chipped in the forest as part of the harvest operation and then either placed at roadside (temporary storages) or occasionally transported to the company' storage facility. The feedstock is purchased either as standing volume, as fuel wood in stacks in the forest of origin or as fuel wood or chips from other suppliers sourcing within the Supply Base. In all cases the origin is known, and if buying wood chips from other suppliers, the BP will apply own feedstock classification and always conduct own risk mitigation measures to secure low risk. The BP source either non-certified or PEFC certified wood. The BP implements appropriate mitigating measures in relation to the four specified risk indicators identified in the SBP endorsed RRA for Denmark.

The BP is supplying the woodchips produced directly from the forest via truck to the customers, which are heat and power plants and district heating plants. The BP has a storage yard at its office address.

RL Skovservice v/ René Løvborg is a certified group member of the PEFC COC group certificate held by DM&E. This PEFC group certificate has the PEFC COC certificate code NC-PEFC/COC-025953.

## 5.2 Description of Company's Supply Base

The feedstock to the BP is sourced from the supply Base: Denmark. The feedstock is supplied through the harvest and chipping operations screened, performed and/or monitored by the BP. The BP's supply base is both state owned and privately owned forests.

The company has conducted a supply base evaluation (SBE) using the SBP endorsed RRA for Denmark and with SVP and risk mitigation measures for the specified risk indicators to categorise them as low risk. The BP has conducted the supply base evaluation (SBE) with SVP and using the SBP-endorsed RRA for Denmark. The Public SBR with the description of the SBE has been updated by the BP in the Danish and English version to be uploaded on the webpage of SBP. The SBP endorsed RRA for Denmark, June 2017, is available on <https://sbp-cert.org/documents/standards-documents/risk-assessments/>. The BP implements risk mitigation measures sufficient to secure low risk of specified risk indicators of the RRA.

General description of the forest resources and forest management practices within the Supply Base:

Land use and forest composition: Total Supply Base area (ha): Danish forest area: 625 000 ha of temperate forests (approx. 15 pct. of the land area); Other woodland area: 44 000 ha (approx. 1 pct. of the land area).

Conifers have been very successful in Denmark because they are hardy and thrive on heath and dune areas, and because they grow quickly and therefore they have been more profitable for forest owners than deciduous trees. This is one reason why there are most conifers in Jutland. Conifers take up 50% of the total forest land, while deciduous trees account for 46.4%. Most species of deciduous trees, such as oak and



beech, are indigenous to Denmark, while conifers have been imported over the past 200-300 years. For example, the most common tree species in Denmark is the Norway spruce and to some extent other species such as Sitka spruce and Douglas fir. Norway spruce grow on 19% of the forest area and it is the most common tree species in Denmark.

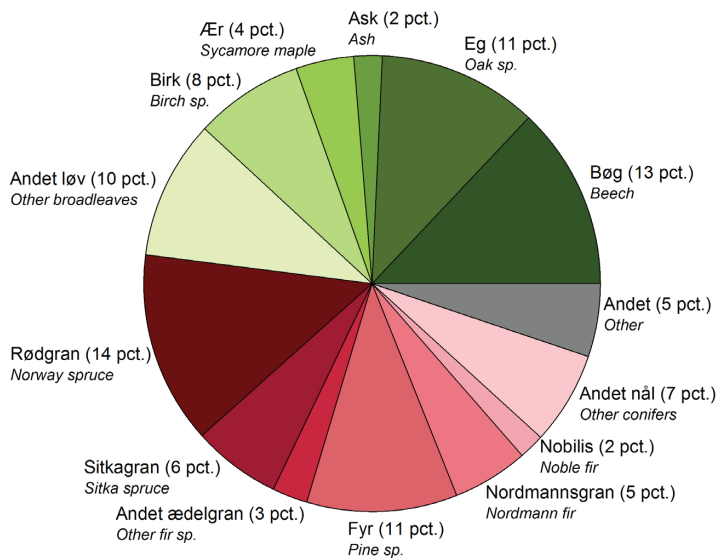


Figure. Distribution of the forest area to tree species and species groups. Distribution is made according to share of basal area (ref. Thomas Nord-Larsen, Vivian Kvist Johannsen, Torben Riis-Nielsen, Iben Margrete Thomsen og Bruno Bilde Jørgensen (2020): Skovstatistik 2018 (2. udgave), Institut for Geovidenskab og Naturforvaltning, Københavns Universitet, Frederiksberg. 40 s. ill).

Land use and ownership status: The tenure by type includes approx. private: 430 000 ha and public: 195 000 ha. The total number of forest properties in Denmark is estimated to 28,000. The size of the Danish FMUs range from between 2 to 1,000 hectares. There is limited variation in terms of ownership within the supply base. In Denmark, approx. 74 % of the forest area is owned by private persons or companies, while the remaining 26% is state-owned or owned by the municipalities.

Danish forests are managed as semi-natural for the normal forest management, while for Christmas trees and greenery the areas are intensively managed as plantation. The certified forest area consistutes approx.. 268 000 ha PEFC certified and 215 000 ha FSC certified. Forest management practices are based on the country specific forestry laws, forestry guidelines, and forest management planning practices. Even-aged forestry is the dominant method. The forest rotation period is 60-100 years, containing mostly tending of the young seedling stands, two thinnings, a final harvesting and regeneration of a mature stand. Planting or natural seeding can be used in regeneration. Recently, un-even-aged forestry has become more popular and applied to the extent possible.

The history of Danish forests. Most of Denmark was originally covered by forest, but after centuries of uncontrolled felling and clearance for agriculture, just 2-3% of Denmark was covered by forest around 1800. Since adoption of the Danish Forest Act in 1805, forest clearance has been banned in Denmark, and at the same time great efforts were initiated to plant more forests. The overall area of Danish forests has therefore increased significantly, and it is still increasing. Forests are being planted throughout Denmark, in particular on moorland and sand-dunes in mid and west Jutland.

Socio-economic conditions: The Danish Forest Act regulates forest activity for private forest owners and subsidies are available for forest establishment, conservation of old trees, and establishment of non intervention areas. The Act aims to conserve the existing forest area through legal designation, expand the area through subsidies for new establishment, and aims to promote multi-purpose forestry including wood production, nature conservation, landscape, historical values, environmental protection and recreational interests. Responsibility for forestry activities lies with the Nature Agency. Forests are open to the public for recreational purposes. In Denmark, each year around 4.5 million m<sup>3</sup> are felled, while the amount of biomass in Danish forests is growing by an annual net 2.5 million m<sup>3</sup> through regeneration and increase in forest cover.

## 5.3 Detailed description of Supply Base

The BP's supply base is Denmark including Danish forests, windbreaks, scenic areas and urban plantations, mainly in Jutland. The BP is a forest contractor that conduct forest operations, and produces and sells wood chips. The BP has only one product group: Woodchips (output).

- a. Totally produced quantity: 25.000-35.000 T
- b. Volume of primary feedstock: 25.000-35.000 T
- c. List percentage of primary feedstock (g), by the following categories:
  - Certified to an SBP-approved Forest Management Scheme: 1-5%
  - Not certified to an SBP-approved Forest Management Scheme 95-99%

The forest type for the whole forest area temperate forests. The BP has classified all input feedstock as: 1) Other trees from parks or landscape: Residues without stumps (e.g. branches and tops); 2) Final harvest from (semi-)natural forests: Low grade stemwood (co-product); 3) Thinning from (semi-)natural forests: Residues with stumps; and 4) Final harvest from (semi-)natural forests: Residues without stumps (e.g. branches and tops).

The Qualitative description of the Supply Base can also be found in the BPs Public Summary Report, which is available for download from the BP's website at: <http://www.rlskovservice.dk/da-DK/Certificering.aspx>

## 5.4 Chain of Custody system

All feedstock sourced is covered by the BP's own wood traceability system, which is third party certified according to PEFC Chain of Custody. The BP is a group member in a PEFC certified group scheme maintained with a group manager. This PEFC group certificate has the PEFC COC certificate code NC-PEFC/COC-025953. All feedstock is sourced through the PEFC COC systems of the company, which covers wood chips as a product group.

The scope of the PEFC system is physical separation in all phases with purchase of roundwood or wood chips, chipping, storage, transport and sales of wood chips.

Based on the reviewed supplier invoices, claims are transferred correctly to sales documents if inputs are purchased as PEFC certified. This system is applied for SBP as well, since the same processes are transport, storage, chipping and loading from forests to end-points. The BP purchases non-certified Roundwood and through the SBE using the approved RRA for Denmark and SVP with field verification and control measures sells biomass as SBP-compliant biomass to customers holding valid SBP certificate. The main part of the feedstock is purchased as non-FSC/PEFC-certified but through the BPs SBE categorized as low risk with the possibility to sell the biomass as SBP-compliant biomass.

The BP is aware of the SBP claims and batch specific coding system, which is used on the sales invoices and in the DTS database for the monthly transactions. The BP maintains annual volume accounts and calculations for all inputs and outputs.

# 6 Evaluation process

## 6.1 Timing of evaluation activities

April 2020: Audit planning, document review (location: Home office and DNV GL office, Espoo Finland), performed by the Lead Auditor, Karina Seeberg Kitnaes and DNVGL staff responsible at DNV GL. Duration: ½ person-day of total 1 person-day.

29-30.04.2020: Remote part of the audit performed by the Lead Auditor Karina Seeberg Kitnæs (*biologist, M.Sc., approved SBP auditor, 24 years of professional international experience with forest biodiversity, forestry, forest industry, certification, Natura 2000 implementation, key biotope mapping from working as senior expert on targeted international projects in Northern, North-eastern and Eastern Europe and many other countries*) and with participation via Skype/Teams with sharing of screen and access to system, telephone and submission of requested documentation and sampling via e-mail by the BP representatives: the SBP responsible. Duration: 1,15 person-day document review and 0,25 person-day SBE evaluation.

04.06.2020: On-Site visits to finalised forest operations and forests of origin and in-forest temporary storages, performed by the Lead Auditor.

Day 1 (remote):

10:00-15:00 Opening meeting: Introduction of participants, roles and confidentiality; Short introduction of the company, SBP audit process overview, Review of open Non-compliances

SBP Standard 1: Feedstock compliance, evaluation of SBE, RRA mitigation measures, means of verification, SVP and monitoring.

SBP Standard 2: Verification of feedstock; incl. feedstock data, origin and Supply Base Reports.

Day 2 (remote):

10:00-15:00 SBP Standard 4: Chain of Custody, incl. DTS records.

SBP Standard 5: Collection and Communication of Data; and Instruction Document 5E - requirements review of data and records; SBP Audit Report for Energy and GHG data (SAR), Verification of profile and energy data, monitoring and calculations.

Preliminary closing meeting based on remote audit part.

Day 3 (on-site):

09:00-15:00 Field visits to several harvesting sites, chipping sites, forest projects, storage, crosschecking feedstock compliance, forest of origin, implemented mitigation measures etc.

Closing meeting - final.

June-July 2020: Off-site audit with system and procedures review, assessment of corrective actions, reporting, technical review (location: Home office and DNV office, Espoo Finland) performed by the Lead auditor, Technical reviewer and Certification decision maker. Duration: ½ person-day of total 1 person-day.

## 6.2 Description of evaluation activities

The audit method included: Remote audit part: a) records verification, document and report review and interviews of staff regarding the management system descriptions, calculations and invoicing arrangements at the office and On-site audit part: b) site visit at the forest of origin, mobile chipping and storage facility.

The Periodic Surveillance Audit 3 contained:

- Review of all relevant data and records related to SBP Std. 1 on feedstock compliance, including SBE, SVP, RRA and implemented risk mitigation measures bringing risk to low risk for all indicators.
- Review of all 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 reports in English and Danish. Completion of DNVGL checklist for std. 2.
- Review of all relevant data and records related to SBP Std. 4 on Chain of Custody, including volume calculation verification, classification and crosscheck with DTS database records
- Review of all 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.
- Site inspection of harvesting sites/mobile chipping sites, forests of origin, 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 forest of origin, implementation of risk mitigation measures in accordance with the RRA for Denmark, feedstock classification and category (SBP-compliant biomass; PEFC certified) 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 SBP std. 5 and the Instruction note 5E on collection and communication of data and the resulting SAR report for mobile chipping in correct format.

The Periodic Surveillance Audit 3 resulted in only two (2) observations, while there were no open non-conformities from the previous surveillance audit. No new non-conformities were identified.

## 6.3 Process for consultation with stakeholders

No stakeholder consultation conducted at annual surveillances.

# 7 Results

## 7.1 Main strengths and weaknesses

The main strengths of the BP is proven long-term experience of trading and forest planning of the manager. During the review and evaluation of the BP' SBE with using the SBP-endorsed RRA for Denmark and the SVP, the strengths of the BP include the clear track of feedstock to origin and its flows from the forest to the energy sector, the full overview of suppliers, the use of the SBP approved RRA for Denmark with identification of four indicators with specified risk. The BP has well-developed and clear SVP risk mitigation measures to get these four specified risk indicators categorised to low risk, including the screening and monitoring of suppliers and their forests and the system setup, procedures, field verification, control and monitoring of forest operations. The machine operators showed good awareness of best practice in forest machine operation, and all operators have attended a three-day training course in machine operation in near-natural forests, which is a requirement for forest contractors that operate in the FSC and PEFC certified Danish State forests.

The BP has worked closely with the consultant Claus Danefeldt Clemmensen for the industry association Danske Maskinstationer og Entreprenører (DM&E), whom assisted in creating the Supply Base Report and the documented management system, etc. The BP has an on-going membership with DM&E, and therefore will also have access to support from this source in the future. Furthermore, all interviewed staff had a strong engagement in implementation of SBP system and positive approach.

The audits did not identify any significant weaknesses.

## 7.2 Rigour of Supply Base Evaluation

The BP has used the SBP endorsed regional risk assessment which has been widely circulated for stakeholder consultation. Based on the "specified risks" in this risk assessment the organization has implemented relevant mitigation measures.

The BP has used the SBP endorsed RRA for Denmark and by using this conducted a rigorous Supply Base Evaluation of the defined Supply Base. For the SBP endorsed risk assessment (RRA), the risk was designated low for all indicators of the SBP Standard 1 apart from four: 2.1.1, 2.1.2, 2.2.3 and 2.2.4.

The BP has built the developed mitigation measures for these four indicators into its procedures and feedstock sourcing programmes and has sufficient knowledge and procedures in place to demonstrate also low risk in practise for all indicators. For the four indicators with specified risk in the RRA, the BP has developed clear risk mitigation measures, including supplier screening (all similar suppliers being forest owners or land owners) in their SVP, and screening procedures for the forest site before harvest operations, routines for field verification, recording and control and monitoring mechanisms of the forest operations conducted.

The evaluation found that the mitigation measures are sufficient to bring the four specified risk indicators down to low risk.

## 7.3 Collection and Communication of Data

Since the scope of the SBP system is limited to purchase of feedstock, chipping, storage and transport and as the feedstock originates from primary feedstock with detailed records on forest of origin of all feedstock, the GHG profiling data can be obtained through a quite simple routine and by use of reference values (BioGrace). The baseline and general procedures are in line with the Document 5E requirements and procedures. The BP has prepared and maintained data for the SAR report for Woodchips with mobile chipping (SAR) v2.0.

## 7.4 Competency of involved personnel

The BP has a relatively simple operation, with all administrative tasks being carried out by the owneroperator René Løvborg and the bookkeeper Jette Fogtmann. Both administrative staff showed good awareness of their management system, and of the objectives and restrictions in the SBP system. The owner and the machine operators showed good awareness of best practice in forest machine operation, and all operators have attended a three-day training course in machine operation in near-natural forests, which is a requirement for forest contractors that operate in the FSC and PEFC certified Danish State forests.

The BP has worked closely with the consultant Claus Danefeldt Clemmensen for the industry association Danske Maskinstationer og Entreprenører (also DM&E), who has assisted in creating the Supply Base Report and the documented management system, etc. The BP has an on-going membership with DM&E, and therefore will also have access to support from this source in the future. Furthermore, all interviewed staff had a strong engagement in implementation of SBP system and positive approach.

All involved personal has provided good knowledge in relevant fields, including project management classification to correct sub-scope, and implementation of relevant mitigating measures during the site visits. The BP has documented qualification requirements for personnel involved in the different aspects of the SBP system, including the qualifications needed for SBE.

According to interviews, review for formal qualifications and the set of procedures and documents that were composed for the SBP system, auditors evaluated the competency of main responsible staff to be sufficient.

## 7.5 Stakeholder feedback

Neither the BP nor the CB has received any comments from stakeholders in the audit period.

## 7.6 Preconditions

There are no open preconditions.

## 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.*

Final risk ratings of Indicators as determined in the SBP-endorsed Regional Risk Assessment for Denmark (RRA), by the Biomass Producer (BP) after the SVP and any mitigation measures, and by the Certification Body (CB) after the Biomass Producer's risk mitigation measures.

**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	Specified	Specified
2.1.2	Specified	Specified
2.1.3	Low	Low
2.2.1	Low	Low
2.2.2	Low	Low
2.2.3	Specified	Specified
2.2.4	Specified	Specified
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



**Table 2. Final risk ratings of Indicators as determined AFTER 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
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

The BP has defined and implement mitigation measures according to the risks identified in the SBP endorsed Regional Risk Assessment for Denmark, which found 4 Indicators with specified risk and suggests mitigating measures.

2.1.1 The BP has implemented appropriate control systems and procedures for verifying that forests and other areas with high conservation value in the Supply Base are identified and mapped.

2.1.2 The BP has implemented appropriate control systems and procedures to identify and address potential threats to forests and other areas with high conservation values from forest management activities.

2.2.3 The BP has implemented appropriate control systems and procedures to ensure that key ecosystems and habitats are conserved or set aside in their natural state (CPET S8b).

2.2.4 The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected (CPET S5b).

The reason for the specified risk for these four indicators are related to protection of key biotopes as defined in Danish context and HCVs.

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 four 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) during forest operations. These four indicators can thus be tackled by the same set of SVP and risk mitigation measures.

The BP has setup the SVP and 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 no nature values are damaged as part of the forest operations performed, and monitoring procedures for field verification.

The BP uses the SBP endorsed RRA for Denmark, June 2017. The specified risks of indicators 2.1.1, 2.1.2, 2.2.3, 2.2.4 are further defined as only being so for two types:

2) primary feedstock from forest (with a green management plan) without mapping of key biotopes (2.1.2, 2.2.3, 2.2.4), and

5) primary feedstock from uneven--aged stands or stands of broadleaf species (without green management plan/certification) (2.1.1, 2.1.2, 2.2.3, 2.2.4),

while there is low risk for primary feedstock from: FSC or PEFC certified forests, forests with a green management plan including mapping of key biotopes, thinnings of even-aged conifer stands, thinnings of first generation reforestation forest, and non-forest areas, e.g. nature maintenance projects, windbreaks or residential areas.

To minimise the specified risk and bring this to 'Low Risk', the BP is working according to its own risk mitigation measures described in the company procedures manual.

#### General:

- The BP handles the entire process for most of the feedstock purchased and wood chips sold. This means customer contact, job planning with screening of forest site, job execution with field inspection of forest site as well as transport and sale of wood chips. Each job order/project is planned and controlled by the BP's project managers or in few cases by external forest managers.
- Each project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc.

#### Screening:

- For all suppliers (forest owners), the BP agrees with the forest owner about the harvest operation and obtains information regarding whether or not the forest site is covered by a green management plan, mapping of key biotopes or a forest certification. If the property is certified or has a green management plan, the map with recorded key biotopes must be provided to the BP.
- The forest area is screened through checking all known data (DM&E's map portal with all available maps and records) from the official databases/portals.

#### Field control:

- The BP physically assess the harvest operation site after the screening and before felling. This means that it is highly certain that the areas are screened correctly.
- The forest site is classified as one of the defined six types in the RRA by the project manager, which is familiar with identifying key biotopes according to the Danish methodology.
- During and after the harvest operation, the BP checks on-site again.

#### Map and work instructions:

- A map and checklist of the harvesting site is prepared to ensure that the machine operator is aware of any protected or valuable key biotopes/culture elements/HCVs. The map shows identified areas with key biotopes/HCVs.

Biomass is only sold as SBP-compliant biomass if it originates from suppliers for which Low Risk can be established for the four specified risk indicators through the measures above.

Occasionally, a minor part of the wood chips may be purchased from an external forest manager. The procedure for the purchase of external wood chips is that the BP handles this exactly as if it was its own project. The external forest manager being trained by the BP performs and records the performed screening and field check and provide the documentation to the BP.

The BP has monitored the suppliers of roundwood and wood chips respectively, to monitor that the required mitigation measures are being implemented, records are being kept and whether the measures were shown to be effective in addressing the identified risks.

The review of the lead auditor included checking forest operation sites, interviewing the project manager and the suppliers (forest owner), checking training implemented and checking the recorded information and examples of maps with known key biotopes/HCVs, project work instructions, project id documentation and company evaluation.

## 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.

<b>NC number</b> SBP2-PA3-2020-01	<b>NC Grading:</b> Observation
<b>Standard &amp; Requirement:</b>	SBP2, 12.2
<b>Description of Non-conformance and Related Evidence:</b>	
<p>The BPs handbook includes definition of responsibilities, competences required of staff involved in the SBE. The owner is the manager. Competences and knowledge were found demonstrated during the audit. The BP has used an external forest manager for every forest type classified as specified risk, as if this was a SBP requirement. The BPs procedures handbook also prescribes this routine to involve and pay an external expert. However, the BP holds such assessment capacities itself and will from now on conduct the field assessments itself. This observation is raised to remind the BP to revise the BP's procedures handbook to clearly describe and demonstrate this change in daily procedures and competences.</p>	
<b>Timeline for Conformance:</b>	Other
<b>Evidence Provided by Company to close NC:</b>	<i>Click or tap here to enter description provided by Company to close the NC.</i>
<b>Findings for Evaluation of Evidence:</b>	<i>Click or tap here to enter findings for evaluation of evidence by the auditor.</i>
<b>NC Status:</b>	Open

<b>NC number</b> SBP2-PA3-2020-02	<b>NC Grading:</b> Observation
<b>Standard &amp; Requirement:</b>	SBP2, 14.3
<b>Description of Non-conformance and Related Evidence:</b>	
<p>Documentation, records and field forms are kept on file. The SVP evaluation is done through suppliers screening combined with the field check of each harvesting site before and after harvest. The work instructions/field forms are used to tick off that there was no damage to nature values on site. During the audit, it was noted that the BP has two different versions of the field checklist/forms, which is used and kept on file as documentation of the SVP evaluations and implemented risk mitigation measures. This observation is raised for the BP to avoid confusion on which version of the checklists to use and to harmonise the field forms into one.</p>	

<b>Timeline for Conformance:</b>	Other
<b>Evidence Provided by Company to close NC:</b>	<i>Click or tap here to enter description provided by Company to close the NC.</i>
<b>Findings for Evaluation of Evidence:</b>	<i>Click or tap here to enter findings for evaluation of evidence by the auditor.</i>
<b>NC Status:</b>	Open

## 11 Certification decision

Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken:

<b>Certification decision:</b>	Certification approved
<b>Certification decision by (name of the person):</b>	Kimmo Haarala
<b>Date of decision:</b>	24/Aug/2020
<b>Other comments:</b>	Based on the assessment process, it has been shown that the management system implemented by the BP meets the requirements of the applicable SBP standards and the certificate remains valid, while only two observations have been raised.