



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

First Surveillance Audit

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The promise of good biomass



Table of Contents

- 1 Overview**
- 2 Scope of the evaluation and SBP certificate**
 - 2.1 Description of the company
 - 2.2 Detailed description of the Chain of Custody system
- 3 Specific objective**
- 4 Evaluation process**
 - 4.1 Timing of evaluation activities
 - 4.2 Description of evaluation activities
 - 4.3 Sampling methodology
 - 4.4 CB stakeholder engagement
 - 4.5 Stakeholder feedback
- 5 Results**
 - 5.1 Main strengths and weaknesses
 - 5.2 Rigour of Supply Base Evaluation
 - 5.3 Collection and communication of data
 - 5.4 Competency of involved personnel
- 6 Review of company's risk assessments**
 - 6.1 Overview of company's risk assessments and mitigation measures
 - 6.2 Specified risk indicators and mitigation measures
- 7 Non-conformities and observations**
- 8 Certification decision**

1 Overview

Certification Body (CB) Name:	NEPCon OÜ
Primary CB contact for SBP:	Ondrej Tarabus
Primary CB contact email:	otarabus@preferredbynature.org
Audit team leader:	Ondrej Tarabus
Audit team members:	Ondrej Tarabus, Tim Roelandts
Name of the Company:	Bimatra bvba
Company legal address:	6 Industrielaan str., 8770 Ingelmunster, Belgium
Company contact for SBP:	Ondrej Tarabus
Company contact email:	otarabus@preferredbynature.org
Company website:	N/A
SBP Certificate Code:	SBP-07-45
Date of certificate issue:	24 Jan 2020
Date of certificate expiry:	23 Jan 2025
Audit closing meeting date:	28 May 2021
Audit cycle:	First Surveillance Audit

2 Scope of the evaluation and SBP certificate

Scope Item	Check all that apply to the Certificate Scope	Change in scope (N/A for Assessments)
Primary Activity:	Biomass Producer	<input type="checkbox"/>
Approved Standards:	SBP Standard 1: Feedstock Compliance Standard; SBP Standard 2: Verification of SBP-compliant Feedstock; SBP Standard 4: Chain of Custody; SBP Standard 5: Collection and Communication of Data Instruction; Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3	<input type="checkbox"/>
Includes Supply Base Evaluation (SBE):	Yes	<input type="checkbox"/>
Includes communication of Dynamic Batch Sustainability Data (DBSD)	No	<input type="checkbox"/>
Includes Group Scheme	No	<input type="checkbox"/>
Products	Chips	<input type="checkbox"/>

Feedstock types:	Primary	<input type="checkbox"/>
Feedstock origin (countries):	Belgium	<input type="checkbox"/>
SBP-endorsed Regional Risk Assessments used:	Not applicable	<input type="checkbox"/>
Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/		<input type="checkbox"/>
Chain of custody system implemented:	PEFC, FSC: PEFC: CU-PEFC-803341-P22 FSC: SGSCH-COC-008396	<input type="checkbox"/>
	Transfer	<input type="checkbox"/>

2.1 Description of the company

Bimatra is a forest contractor that produces and sells wood chips. BP's office is situated in Ingelmunster, Belgium. The BP has their own machinery to harvest, chip and transport biomass but can also purchase biomass from other suppliers. The material is purchased as standing trees (in which case some assortments might be sold to sawmills and the low quality wood is chipped) or slash wood after harvest. The material is sourced from Belgium (either FSC/PEFC certified or included in SBP SBE) or from southern part of Nederland and France (around 10% of material used) but this material is not used for in SBP system and is not going to Gent port where all SBP certified material is accumulated. Around 14% of the wood chips is produced from the primary feedstock harvested in areas outside forests, mainly roadside and riverside trees but potentially also gardens, landscapes trees or train site cuttings. The organization source material from 3 non-forest categories - wood from agricultural landscapes (5% from the non-forest biomass) mostly material from forests smaller than 0.5 ha or windbreaks, from along the rivers (20%) where feedstock is harvested due to maintenance of the biotope or infrastructure construction (in which case the trees should be replanted somewhere else) and most of the of the material (80%) comes from along the roads. All material coming from stands smaller than 0,5 ha is included into this category (even though that the local legislation often classifies these stands as forests and it is considered to be forest land). Such material represents less than 1% of the total biomass produced. The supply base might also include clearing of trees and shrubs in connection with developments and expansion of infrastructure in Belgium. In the forests (86% 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 are 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).

2.2 Detailed description of the 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 is also 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.

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
- Evaluation of replantation of the stands from outside the forest

4 Evaluation process

4.1 Timing of evaluation activities

<i>Audit Level of Effort (LoE)</i>		
Activity	Auditors	Auditor hours
1. Preparation	OT	8,0
2. On-site (excl. travel time)	OT, TR	20,0
3. Report writing	OT	8,0
4. Other	OT	0,0

Audit Schedule			
Activity	Location	Auditor name	Date/time
<i>Opening meeting</i>	Remote	OT, TR	08 Dec 2020/09:00
<i>Supply Base Evaluation results</i>	Remote	OT, TR	08 Dec 2020/09:30
<i>Chain of Custody system</i>	Remote	OT, TR	08 Dec 2020/12:00
<i>Energy data</i>	Remote	OT, TR	08 Dec 2020/15:00

<i>Visits of sites and suppliers</i>	Hybrid audit	OT, TR	25 May 2021/10:00
<i>Visits of sites and suppliers</i>	Hybrid audit	OT, TR	26 May 2021/11:00
<i>Closing meeting</i>	Remote	Hybrid audit	26 May 2021/13:00
<i>Sampling and field visit planning</i>	Hybrid audit	Hybrid audit	25 May 2021/09:00

Auditor qualification		
Auditor name	Role	Qualification
Ondrej Tarabus	Lead auditor	Czech citizen, graduated in University of Life Sciences Prague, The Faculty of Forestry. He has participated in several FSC FM, FSC CoC, PEFC CoC, ISCC certification assessments in Czech Republic, Slovakia, Italy, Germany, Vietnam, Egypt, Spain, Romania, Bosnia and Herzegovina, Austria, etc. Ondřej Tarabus has been through lead assessor SBP training course and is experienced with carbon calculation using standards such as ISO 14 064, Carbon Footprint management or ISCC.
Tim Roelandts	Local expert, auditor in training	Tim is a Belgium citizen, approved FSC and PEFC CoC auditor

4.2 Description of evaluation activities

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 PEFC/FSC system and PEFC system control points as well as GHG data availability.

Description of the audit evaluation:

The annual audit took place remotely due to the COVID-19 pandemic situation and travel restrictions. The first part took place fully remotely and the second part was done as hybrid audit where our local (not SBP approved) auditor with experience with PEFC and FSC system was visiting the sites and the SPB approved auditor was remotely connected (using Whatsapp) and evaluation the sites through the video call.

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 audit. Audit started with an opening meeting attended by the Organization's management.

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, as first part of the audit, the auditor went through all applicable requirements of the SBP standards nr. 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 categorization of input and theoretical set up of the SBE system including risk designation, mitigation measures implemented and evaluation of their effectiveness.

The CoC critical control points were evaluated during the audit, including reception and identification of the material (both certified and included in the SBE system), physical separation system defined by the organization, sales, TM use, volume recording, internal accounting system and identification of origin.

The second part of the audit took place 5 months after the first part of the audit as the audit team was waiting that the situation will improve and will be able to conduct the audit onsite. However, as the pandemic situation was not improving the team has decided not to wait anymore and conduct the hybrid audit instead. This audit has started with sampling and field visits planning.

Sampling: In total, the biomass was sourced from 210 sites. The auditor has used the sampling formula of square root from the total sites multiplied by 0.6 which resulted to 12 sites to be visited. At the end, the audit team decided to visit 14 sites as replantation of some older harvested sites was considered to be important to check as well.

Once the sampling was completed, the local auditor accompanied by the BP representative visited all the chosen sites and the lead auditor was evaluating the sites remotely by navigating the local auditor around the site and asking questions. The auditor team focused on two aspects, implementation of mitigation measures and replantation of non-forest sites.

At the end of the audit, findings were summarized and audit conclusions based on use of 3 angle evaluation method were provided to the Organization's management.

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4.3 Sampling methodology

During the sampling following criteria were considered: - Each type of harvesting site shall be visited (forest, plantation, non-forest) - NATURA 2000 sites should be visited - Site with the major volume of biomass should be visited - At least two types of non-forest biomass areas should be visited

4.4 CB stakeholder engagement

The CB has tried to contact some local NGOs in order to clarify the level of risk for the indicators connected with biodiversity protection and to evaluate the level of risk, however no stakeholders replied and therefore no feedback was received. The auditor will continue to seek for the feedback from the stakeholders between the annual audits.

4.5 Stakeholder feedback

See above

5 Results

5.1 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: in many cases the BP is not in the forest stand before the harvesting starts and therefore the mitigation measures need to be implemented by the supplier.

5.2 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 has changed the risk designation based on the feedback from the initial assessment from low to specified risk for 6 SBP indicators (for detail see below). Considering that the even though there exists risk (which could be classified as specified) that the material would not comply with these indicators, the risk is still relatively low and therefore the mitigation measures are also quite mild and not necessarily require checking the site physically before the harvesting. This approach was accepted by the auditor, however minor gaps were identified - for details see below.

The current definition of the scope as adopted by the organization was adequate for the characteristics and management system. The mitigation measures are effective (with some gaps identified as mentioned under non-conformity section of this report), the audit also confirmed that the sites from outside forest are replanted after harvest except for cases where the reason for harvest is infrastructure in which case the trees are planted somewhere else as required by the legislation.

5.3 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.

5.4 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 2,5 days of audit, 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 with implementation of the SBE system. His educational background and the working experience and competences fully meet the SBP requirements.

Furthermore, prior to and during SBP audit, 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.

6 Review of company's risk assessments

6.1 Overview of company's risk assessments and mitigation measures

The organization has used their own risk assessment (RA) developed by external consultant. The content of the risk assessment was reviewed by the auditor and two rounds of comments were provided prior the assessment. The updated RA was provided before the annual audit and the auditor reviewed the changes done by the BP. Experience with risk assessment as well as available literature was used during the review.

6.2 Specified risk indicators and mitigation measures

Country/Area	Indicator	Specified risk description	Mitigation measure
Belgium	1.3.1 The BP has implemented appropriate control systems and procedures to ensure that feedstock is legally harvested and supplied and is in compliance with EUTR legality requirements.	Most wood from public forests in Belgium is sold by the regional forest administrations in public 'standing stock' sales. This has as a consequence that the forest administrations are not considered as 'operators' under the EU TR. Instead, the companies harvesting in the forest (and selling harvested wood) have to comply with the Regulation. The Flemish Agency for Nature and Forests has prepared a document for forest managers and harvesting companies on how they can comply with the EUTR. Based on the (region-specific) criteria for legality applicable to wood from Belgian forests, there is a low risk for illegal wood from Belgian forests. However, apart from the EU 'guidance document' to the EUTR, there are currently no specific guidelines or templates (on format and content) for the 'due diligence system' in Belgium. At present only a limited number of 'operators' (forest owners, companies harvesting in the forests, and wood importers)	<p>Bimatra has implemented appropriate control systems and procedures to ensure that the EUTR compliance is applied to all lots. Bimatra has a sourcing procedure in place, which includes collection of data and information about legal requirements.</p> <p>The data were provided by the BP during the audit and are collected for each site where material is sourced from. The auditor asked for number of harvesting permission which were provided by the BP. No due diligence system as such is required from the suppliers, however, the detail of the information which is collected from the suppliers provides sufficient information to evaluate the risk.</p> <p>The mitigation measure is considered to be effective to mitigate the risk.</p>

		<p>have a true 'due diligence system' in place. In most cases the 'basic information' (step 1) is available (although often not systematically kept in a database), but a formal 'risk evaluation procedure (step 2) and 'risk reduction procedure' (step 3) is lacking. So far, no 'due diligence systems' have as such been certified by independent monitoring organizations active in Belgium. Furthermore, given the limited capacity of the inspection agencies, priorities for inspections are currently at the companies importing non-domestic wood. There is limited evidence to suggest that the DDS requirements are uniformly enforced at forest level.</p>	
Belgium	<p>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.</p>	<p>In Belgium HCV's are identified and mapped in protected areas, Natura2000 sites and Cultural Heritage databases. Information is publicly available. The relevant FSC CNRA indicators indicate a low risk for these areas, but HCV can be found also in non-protected areas, thus this indicator is considered as a specified risk.</p>	<p>The BP has several measures implemented to address this risk of HCVs not being identified. All suppliers are provided with contractor manual where the BP states that forest & landowners are obliged to inform them if their lands are located in one of these sites and/or if any HCVs are present.</p> <p>Besides that, the BP creates 'Feedstock checklist' which lists all HCV categories and ask the supplier to evaluate the site prior the harvesting operation begins. The supplier should indicate any HCV identified in the checklist which is provided to the BP before the biomass is sourced. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit, number of sites were visited to evaluate if any HCV could be present in the harvesting</p>

			<p>site and if yes, to evaluate if such site would be protected. Also, checklist from all visited sites (and some others) were evaluated to see if any HCV was identified.</p> <p>The mitigation measure is considered to be effective although there are some minor gaps identified - see NCR section of the report.</p>
Belgium	<p>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.</p>	<p>In Belgium HCV's are identified and mapped in protected areas, Natura2000 sites and Cultural Heritage databases. Information is publicly available. The relevant FSC CNRA indicators indicate a low risk for these areas, but HCV can be found also in non-protected areas and it is not clear if they would be protected in such case. Thus this indicator is considered as a specified risk.</p>	<p>The BP has several measures implemented to address this risk of HCVs not being identified. All suppliers are provided with contractor manual where the BP states that forest & landowners are obliged to inform them if their lands are located in one of these sites and/or if any HCVs are present.</p> <p>Besides that, the BP creates 'Feedstock checklist' which lists all HCV categories and ask the supplier to evaluate the site prior the harvesting operation begins. The supplier should indicate any HCV identified in the checklist which is provided to the BP before the biomass is sourced. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit, number of sites were visited to evaluate if any HCV could be present in the harvesting site and if yes, to evaluate if such site would be protected. Also, checklist from all visited sites (and some others) were evaluated to see if any HCV was identified.</p> <p>The mitigation measure is considered to be effective although there are some minor gaps identified - see NCR section of the report.</p>

Belgium	2.2.1 The BP has implemented appropriate control systems and procedures to verify that feedstock is sourced from forests where there is appropriate assessment of impacts, and planning, implementation and monitoring to minimise them.	This risk assessment concludes that current practices with harvesting permits generally ensure appropriate assessment of impacts in connection with production of biomass, and that planning, implementation and monitoring is sufficient to minimize negative impact based on available knowledge. The Biomass producer should have access to harvesting permits to secure this. The risk is thus low, except for private owners in Wallonia and for non-forest sites, where harvesting permits are not required in all cases. In these cases there is a specified risk identified.	<p>For private forest in Wallonia and non-forest sites, the BP requires the harvesting organization to fill in the risk assessment provided in the supplier manual which is shared with each supplier prior the harvesting operation. With this assessment potential risks while harvesting should be identified as part of the company 'good practices'. Such information is collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently for each wood chipping if needed. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit the supplier manual as well as the "Feedstock checklists" were reviewed and although the risk assessment requested from the supplier is quite superficial, it gives at least basic information about the impact which can have the harvesting operation. Considering the relatively low risk that the suppliers would not be in compliance with this indicator this approach is considered as effective way to reduce the risk to low.</p>
Belgium	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).	Habitat levels show a mixed picture and in general still need more time to improve. However, it can be concluded that Belgium properly implemented the regulations that were needed to protect species, biodiversity and habitats, from a legislation point of view. The daily practice in the field, with permits and the online map systems are publically available. The law enforcement is effective in Belgium but in case of Luzulo-Fagetum beech forests	<p>Potential risks while harvesting are identified as part of the company 'good practices'. This information about each wood chipping are collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently.</p> <p>The mitigation measure is the same as for the indicator 2.1.2. In general, the mitigation measure is appropriate although gap was identified as the BP does not focus</p>

		<p>and Asperulo-Fagetum beech forests the quality of the ecosystem is declining and therefore no low risk can be concluded. Additionally, in Medio-European limestone beech forests, Sub-Atlantic & medio-EU oak or oak-hornbeam forests, Bog woodland and Tilio-Acerion forests of slopes, screes and ravines the situation is unclear and should be further investigated once there are results from the research available.</p>	<p>specifically on Luzulo-Fagetum and Asperulo-Fagetum beech forest which are identified as habitats with not good conservation status and declining trend when it comes to conservation.</p>
Belgium	<p>2.2.4 The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected (CPET S5b).</p>	<p>The law enforcement about protected areas is not enough to cover non-protected areas, therefore this indicator is considered as a specified risk and mitigation measures are applied.</p>	<p>The BP has several measures implemented to address this risk of HCVs not being identified. All suppliers are provided with contractor manual where the BP states that forest & landowners are obliged to inform them if their lands are located in one of these sites and/or if any HCVs are present.</p> <p>Besides that, the BP creates 'Feedstock checklist' which lists all HCV categories and ask the supplier to evaluate the site prior the harvesting operation begins. The supplier should indicate any HCV identified in the checklist which is provided to the BP before the biomass is sourced. The BP reviews the checklists continuously and therefore can monitor the mitigation measure.</p> <p>During the audit, number of sites were visited to evaluate if any HCV could be present in the harvesting site and if yes, to evaluate if such site would be protected. Also, checklist from all visited sites (and some others) were evaluated to see if any HCV was identified.</p> <p>The mitigation measure is</p>

			considered to be effective although there are some minor gaps identified - see NCR section of the report.
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7 Non-conformities and observations

NC number NC-000389	NC Grading: Minor
Standard:	SBP Standard 1: Feedstock Compliance Standard
Requirement:	6 Principles and criteria 2 Biomass feedstock is sustainably sourced 22 Management of the forest ensures that ecosystem function is assessed and maintained through both the conservation/set-aside of key ecosystems or habitats in their natural state, and the maintenance of existing ecosystem functions throughout the forest (CPET S5 & 8b). 223 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).
Description of Non-conformance and Related Evidence:	
BP gives comprehensive findings, means of verification and evidences reviewed in their SBE. Specified risk is considered for this indicator. The BP has defined the mitigation measure for this indicator which constitute in system where potential risks while harvesting are identified as part of the company 'good practices'. This information about each wood chipping is collected in BIMATRA form 'Feedstock checklist' and actions are taken subsequently. The mitigation measure is the same as for the indicator 2.1.2. In general, the mitigation measure is appropriate although gap was identified as the BP does not focus specifically on Luzulo-Fagetum and Asperulo-Fagetum beech forest which are identified as habitats with not good conservation status and declining trend when it comes to conservation.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-000390	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	16.1 Where an indicator is rated as specified risk, mitigation measures shall be taken to reduce the risk level to low risk.

Description of Non-conformance and Related Evidence:	
<p>The mitigation measure is implemented in a way that for each harvested site the supplier is required to provide information about any HCV identified onsite which is registered in the "Feedstock checklist". Number of checklist were reviewed and none of them identified any HCV nor any biodiversity value or ecosystem and habitats. While the mitigation measure is generally considered adequate to the level of risk it represents the auditor lacks some additional control to evaluate if the supplier is able to identify the HCV or any biodiversity value or ecosystem and habitats, whether they have sufficient qualification to identify such values and if suppliers understood what is required from them. The BP should include some kind of control measure which would at the same time help them to evaluate the effectiveness of the mitigation measure</p>	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-000391	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	18.4 Any mitigation measures, together with the results of their monitoring, shall be recorded in the SBR. Results from monitoring and any subsequent changes to mitigation measures shall be updated at least once per year in an annual update of the SBR (i.e. every 12 months).
Description of Non-conformance and Related Evidence:	
<p>The section 13.2 of the SBR does not contain the information of the evaluation of the effectiveness of the mitigation measure and as a justification is used that the mitigation measures were implemented only after the SBR was updated and the risk for the 6 indicators was changed from low to specified only between the audits. However, the auditor considers that the time since the mitigation measures were implemented was long enough to provide some results which might be subject of the monitoring.</p>	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A

NC Status:	Open
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NC number NC-000392	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	11 Rating of risk
Description of Non-conformance and Related Evidence:	
<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: 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. 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. 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. 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>	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	The organization has provided updated risk assessment covering Belgium. The BP has changed the risk designation for indicators 1.3.1, 2.1.1, 2.1.2, 2.2.1, 2.2.3 and 2.2.4 from low to specified risk. Additionally, the risk assessment was updated to cover also biomass from non-forest land for indicators 2.2.2, 2.2.3, 2.2.6, 2.3.1, 2.4.1 and 2.5.1.
Findings for Evaluation of Evidence:	The auditor reviewed the updated risk assessment and the risk designation for the indicators was changed from low to specified risk for indicators identified in the non-conformity. The second part of the non-conformity (lack of consideration of non-forest biomass in the risk assessment) was also addressed and the risk assessment now define the risk for the non-forest biomass as well.
NC Status:	Closed

NC number NC-000393	NC Grading: Observation
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	7.3 The SBR shall be completed using the latest version of the SBR template, which is available from the SBP website.
Description of Non-conformance and Related Evidence:	
The latest template has been used by BP at the first day of the audit. However, in the time between the two parts of the audit the requirements have changed and it is now required to have the SBR in the audit portal which was not yet done by the organization.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	N/A

NC number NC-000397	NC Grading: Major
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	IN2C; 1.1 The BP shall prepare a SBR which is publicly available and includes a summary of any SBE
Description of Non-conformance and Related Evidence:	
The BP has developed and published the SBR including Annex 1. The report published doesn't correspond with the risk assessment approved which has some indicators with specified risk and mitigation measures for each one, instead in the published document, all indicators are classified as low risk	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A

NC Status:

Open

8 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):	Pilar Gorriá
Date of decision:	08 Jun 2021
Other comments:	N/A