



DNV GL Business Assurance Finland Oy Ab Evaluation of Viken AT Market AS Compliance with the SBP Framework: Public Summary Report

Main (Initial) Audit

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1 Overview

Certification Body (CB) Name: DNV GL Business Assurance Finland Oy Ab

Primary CB contact for SBP: Jyrki Sopanen

Primary CB contact email: jyrki.sopanen@dnvgl.com

Audit team leader: Karina Seeberg Kitnaes

Audit team members: Karina Seeberg Kitnaes

Name of the Company: Viken AT Market AS

Company legal address: Hvervenmoveien 47, 3511 Hønefoss, Norway

Company contact for SBP: Håkon H. Myhra

Company contact email: hm@vikenatmarket.com

Company website: N/A

SBP Certificate Code: SBP-05-14

Date of certificate issue: 03 Mar 2021

Date of certificate expiry: 02 Mar 2026

Audit closing meeting date: 25 Jan 2021

Audit cycle: Main (Initial) 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 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):	No	<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, Secondary	<input type="checkbox"/>
Feedstock origin (countries):	Norway	<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: Type of certification: Individual Certificate CoC Certificate number: 0050208-00 Valid with expiry date: 08 July 2022. FSC: Certificate Code SCS-COC-005665 Controlled Wood Code SCS-CW-005665 Valid with expiry date: 14 July 2021.	<input type="checkbox"/>
	Percentage, Transfer	<input type="checkbox"/>

2.1 Description of the company

Viken AT Market AS is a wood export company owned by two of the leading forest owners cooperatives in Norway, Viken Skog and AT Skog. Viken AT Market is responsible for the exports of roundwood and wood chips from Viken Skog, AT Skog and SB Skog (owned by Viken Skog and AT Skog). Viken Skog, AT Skog and SB Skog, are responsible for about 40 % of the annual Norwegian forest harvesting. Purchase of primary feedstock (roundwood og wood chips) and sale of roundwood and wood chips for energy production at the office of Viken AT Market AS. The processes involve purchasing, occasional chipping, storage at terminal facilities, selling and loading onboard on harbours in Norway. The scope does not include transport to and from the harbours. The Supply Base is Norway, where the BP only purchases PEFC certified feedstock. The scope of the certificate does not include Supply Base Evaluation.

2.2 Detailed description of the Chain of Custody system

The BP has a PEFC certificate that covers the trade and storage of Roundwood, Fuelwood, Woodchips and Sawdust using the «Percentage based method». The BP has also a FSC certificate that covers the trade and storage of Roundwood, Fuelwood, Woodchips and Sawdust using the transfer system for FSC 100 % and FSC Mix. All feedstock purchased with the PEFC claim: 100% PEFC or FSC 100%. The scope of the PEFC system is the credit system (new name, old name: percentage based credit system) and the scope of the FSC system is transfer system in all phases. Based on the reviewed supplier invoices, claims are transferred correctly to sales documents. This system is applied for SBP as well, since the only processes are storage, chipping, transport at terminal to port and loading from terminal at port to ship with only PEFC or FSC certified inputs from few PEFC and FSC certified suppliers delivering currently only 100% PEFC or FSC 100% feedstock. All orders will be delivered with FOB terms. The BP keeps av volume account for purchases and sales with different certification claims. The account is based on monthly recording of

incoming and outgoing invoices. The BP is aware of the SBP claims and batch specific coding system, which is used on the sales invoices.

3 Specific objective

The specific objectives 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 the certification.

4 Evaluation process

4.1 Timing of evaluation activities

<i>Audit Level of Effort (LoE)</i>		
Activity	Auditors	Auditor hours
1. Preparation	PA and prep: Karina Seeberg Kitnaes	8,0
2. On-site (excl. travel time)	Karina Seeberg Kitnaes	11,3
3. Report writing	Karina Seeberg Kitnaes	4,0
4. Other	TR: Jyrki Sopanen	3,0

Audit Schedule			
Activity	Location	Auditor name	Date/time
<i>Pre-Assessment</i>	Head Office of Viken AT Market (remote)	Karina S. Kitnaes	23 Nov 2020/09:00
<i>Preparation</i>	DNV GL / Home office	Karina S. Kitnaes	11 Jan 2021/09:00
<i>On-site Main Assessment</i>	Head Office of Viken AT Market (remote)	Karina S. Kitnaes	25 Jan 2021/09:00
<i>Reporting</i>	DNV GL / Home office	Karina S. Kitnaes	01 Feb 2021/09:00

<i>Technical Review</i>	DNV GL office	Jyrki Sopanen	15 Feb 2021/09:00
<i>On-site Main Assessment</i>	Terminals (virtuel tour)	Karina S. Kitnaes	26 Jan 2021/09:00

Auditor qualification		
Auditor name	Role	Qualification
Karina Seeberg Kitnaes	SBP auditor (TL)	Biologist, M.Sc. Approved FSC COC and FM auditor, PEFC COC and FM auditor and SBP auditor. 24 years of professional and international experience with forest biodiversity, forestry, forest industry, certification, Natura 2000 implementation, key habitat mapping and nature value assessment from working as senior expert on targeted international projects in Northern, North-Eastern and Eastern Europe and many other countries.

4.2 Description of evaluation activities

The audit was conducted as a remote audit due to COVID-19 by using TEAMS for interview and review of system and processes by sharing of screen, by e-mail for exchange of documentation for review.

The audit method included: a) records verification, document and report review and interviews of staff regarding the management system descriptions, calculations and invoicing arrangements at the office and b) virtual tour at the storage and chipping facility at one of the harbour.

The Main Assessment Audit contained:

-Review of all relevant data and records related to SBP Std. 2 on verification of feedstock, including calculation verifications, control of data on origin cross-checked with supply base and review of the BP' supply base reports in English and Norwegian. 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 future use of the DTS database for transactions and recording.

-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 mobile chipping.

-Inspection at storage and chipping facility at the harbour and tracking of timber batches and measurement and classification of feedstock.

Critical control points included verification of 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.

4.3 Sampling methodology

The Main Office of Viken AT Market has two employees, which were both present and interviewed during the Main Assessment. Viken AT Market will use terminals for storage, chipping and loading at five Norwegian harbours. At each terminal, all feedstock are measured on arrival by national measurement organisation monitoring all wood trades in Norway. The processes at the five terminals will be identical for storing, chipping and loading of biomass. One terminal was selected for virtual tour.

4.4 CB stakeholder engagement

N/A. This is a BP without SBE.

4.5 Stakeholder feedback

N/A. This is a BP without SBE.

5 Results

5.1 Main strengths and weaknesses

Viken AT Market has a solid basis for SBP, as the supply base Norway contains only certified inputs. The BP is a small trading company with only two, soon three, employees, which hold proven competences and professions. But the BP is owned by very strong wood procurement and forest management organisations in Norway. The BP is FSC and PEFC COC certified. The FSC and PEFC COC management system is in place and the SBP system is rather simple in terms of risk management. All trades of feedstock by the company is performed through the national wood measurement system with measurements of feedstock volumes and traceability by the third party measurement units.

5.2 Rigour of Supply Base Evaluation

N/A

5.3 Collection and communication of data

In terms of SBP, the calculations consist only of storage, chipping and loading onto the ship (all biomass is delivered with FOB terms). Data calculation excel sheet has been prepared and data are either calculated based on real data recording or by use of reference values (Biograce; Instruction document 5E). The baseline and the compiling of data are in line with the requirements in the Instruction Note 5E. The BP has prepared and maintained all relevant data for the SAR report for Woodchips with mobile chipping.

5.4 Competency of involved personnel

Based on interviews and review of management system and records, the personnel is aware of the SBP requirements on detailed level and has the adequate competencies and knowledge for their tasks. The CEO has developed the SBP framework to be implemented by the BP.

6 Review of company's risk assessments

6.1 Overview of company's risk assessments and mitigation measures

N/A. This is a BP without SBE.

6.2 Specified risk indicators and mitigation measures

Country/Area	Indicator	Specified risk description	Mitigation measure
N/A	N/A	N/A	N/A

7 Non-conformities and observations

NC number NC-000038	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody
Requirement:	5.5.3 All sales and delivery documentation shall clearly differentiate biomass supplied with an SBP-claim from other biomass in the sale or delivery.
Description of Non-conformance and Related Evidence:	
<p>The BP will only have certified suppliers of feedstock and purchase with the claim: 100% PEFC certified. The BP has specified in written procedures TQM 23406 that when selling biomass with a SBP claim, the invoice shall include the production batch ID, the SBP certificate code and the following SBP claims as appropriate: 'SBP-compliant biomass' or 'SBP-controlled biomass'. The company has not yet set up the template of sales document (invoice) to include the above SBP information. This observation is raised to remind the BP to make invoices for biomass sold with a SBP claim with the correct SBP information.</p>	
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-000039	NC Grading: Observation
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3
Requirement:	5.1.1 All transactions shall be recorded in the DTS.
Description of Non-conformance and Related Evidence:	
<p>The BP is aware of the requirement to make all transactions of SBP-compliant biomass available through the DTS. Since this is the IA, the BP has not yet been granted access to nor started using the DTS. This observation is raised to remind the BP to make all transactions and data available using the DTS, once</p>	

certified, and to notify the auditor when any claims are made in the DTS.	
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

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):	Kimmo Haarala
Date of decision:	03 Mar 2021
Other comments:	N/A