DNV GL Business Assurance Finland Oy Ab

Evaluation of Dansk Træemballage A/S

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 1.5

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

Document history

Version 1.0: published 26 March 2015

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1 Overview

Certification Body (CB) Name:	DNV GL Business Assurance Finland Oy Ab
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Audit team leader:	Karina Seeberg Kitnaes
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SBP Certificate Code:	SBP-05-15
Date of certificate issue:	24 Jun 2021
Date of certificate expiry:	23 Jun 2026
Audit closing meeting date:	12 May 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	☐
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	☐
Includes Supply Base Evaluation (SBE):	Yes	☐
Includes communication of Dynamic Batch Sustainability Data (DBSD)	No	☐
Includes Group Scheme	No	☐
Products	Chips, Pellets	☐

Feedstock types:	Primary, Secondary	☐
Feedstock origin (countries):	Denmark, Germany, Norway, United Kingdom	☐
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Denmark	☐
Chain of custody system implemented:	PEFC, FSC: FSC COC Certificate: DNV-COC-000866 and DNV-CW-000866. PEFC COC Certificate: 169636-2014-AE-DEN-FINAS.	☐
	Credit	☐

2.1 Description of the company

The BP is a saw mill complex operating under the ownership and management of Dansk Træemballage A/S. At the mill, the main productions are planks and pallets made of solid wood. In addition, the mill has a wood chips production utilising the debarking residues and a pellet factory utilising the sawdust and wood chips processing residues. The two SBP related production units are managed by the mill manager and the operational staff. The sourced feedstock to the mill is low grade roundwood, which arrives to the mill by truck, placed at storage, sorted and debarked. The primary roundwood which cannot be utilised for the main production is chipped and together with the debarked materials placed at outside storage and sold as wood chips. The wood chips are then loaded directly onto trucks, where the ownership is transferred to the buyer when loading onto the trucks. The raw material inputs to the pellet factory originates solely from the adjacent own saw mill, being secundary processing residues from the sawmill: Chips and sawdust. The saw dust and the chips are conveyed from the main product units by conveyors to the pellet storage, where wheel loaders feed the inputs into the pellet production. The produced pellets are kept in cilo storages. The pellets are then loaded directly from the cilos into trucks, where the ownership is transferred to the buyer when loading onto the trucks. The sawmill sources its feedstock from FSC certified and PEFC certified forests in the supply bases Germany, Norway and Scotland, and from FSC certified, PEFC certified and SBE controlled forests in the supply base Denmark. This means that the sawmill receives feedstock with different claims including FSC 100%, FSC Mix, FSC CW and x% PEFC. The feedstock supplied from the main sawmill to the pellet factory and the wood chips production is transferred with FSC and PEFC credit claims. In addition, the feedstock supplied from the main sawmill from non-certified forests in Denmark is transferred without claim, but by applying the SBP approved RRA for Denmark and performing SBE risk mitigation measures to secure low risk, i.e. SBE risk mitigated feedstock. The scope of the SBP certification is: Biomass Producer with production of pellets and wood chips. Feedstock inputs are from own sawmill production. The end-point is at own factory gate with no transportation to end-users. The supply bases are defined to be Denmark,

Germany, Norway and Scotland. The scope of the certificate does include Supply Base Evaluation for the Supply Base Denmark.

2.2 Detailed description of the Chain of Custody system

The BP holds valid FSC and PEFC COC certificates. The scopes of the FSC and PEFC certificates include wood chips and pellets as product groups. All feedstock sourced to the main sawmill is covered by the BPs own wood traceability and control system, which is third party certified according to FSC Chain of Custody/Controlled Wood and PEFC COC. All feedstock is sourced to the pellet factory and the debarking wood chips production through the FSC and PEFC COC system of the sawmill using the credit systems. Based on the reviewed supplier invoices, claims are entered into the volume credit systems, credits are calculated and transferred correctly to sales documents. The company maintains clear volume credit accounts and summaries. There is a common credit account management and calculation tool for the whole mill complex, where the SBP inputs and outputs are calculated and can be verified against the FSC and PEFC volume credit accounts. The input invoices contain proper FSC and PEFC claims so that the correct SBP claim can be established for each production batch (SBP compliant biomass). The BP is aware of the SBP claims and batch specific coding system, which will be used on the sales invoices and for transactions in the DTS.

3 Specific objective

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

4 Evaluation process

4.1 Timing of evaluation activities

Audit Level of Effort (LoE)		
Activity	***Auditors***	**Auditor hours**
1. Preparation	Karina Seeberg Kitnaes	18,0
2. On-site (excl. travel time)	Karina Seeberg Kitnaes	20,0
3. Report writing	Karina Seeberg Kitnaes	10,0
4. Other	Jyrki Sopanen	4,0

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Pre-Assessment	TEAMS	Karina Seeberg Kitnaes	18 Feb 2021/09:00
Stakeholder consultation	Home office	Karina Seeberg Kitnaes	12 Apr 2021/15:00
Audit preparatio and planning	Home office	Karina Seeberg Kitnaes	30 Apr 2021/09:00
Audit opening meeting	On-site BP	Karina Seeberg Kitnaes	11 May 2021/09:00
Audit: SBP Std.	On-site BP	Karina Seeberg	11 May 2021/10:00

1 Feedstock Compliance		Kitnaes	
Audit: SBP Std. 2 Verification of feedstock	On-site BP	Karina Seeberg Kitnaes	11 May 2021/14:00
Audit: Field sampling of forest of origin	On-site sampling forest of origin	Karina Seeberg Kitnaes	11 May 2021/17:00
Audit: SBP Std. 4 Chain of Custody	On-site BP	Karina Seeberg Kitnaes	12 May 2021/09:00
Audit: Site inspection	On-site BP storage and production units	Karina Seeberg Kitnaes	12 May 2021/11:00
Audit: SBP Std. 5 Collection and communication of data	On-site BP	Karina Seeberg Kitnaes	12 May 2021/13:00
Audit: Closing meeting	On-site BP	Karina Seeberg Kitnaes	12 May 2021/15:00
SBP reporting	Home Office	Karina Seeberg Kitnaes	31 May 2021/09:00
Technical Review of SBP Reporting	Home Office	Jyrki Sopanen	10 Jun 2021/09:00

Auditor qualification		
Auditor name	**Role**	**Qualification**
Karina Seeberg Kitnaes	SBP Lead Auditor	TL, biologist, M.Sc., approved SBP auditor, FSC/PEFC COC/CW/FM auditor, 25 years of professional international experience with forest biodiversity, forestry, forest industry, certification, Natura 2000 implementation, key biotope mapping from working as expert on international projects in

		Northern, North-eastern and Eastern Europe and many other countries

4.2 Description of evaluation activities

The audit method included a) remote pre-assessment audit using TEAMS and e-mailing, b) stakeholder consultation using e-mailing, and c) full on-site Main Assessment /Initial audit with record verification, documentation and report reviews, interviews of staff at the BP:

- 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.

- 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.

- Sampling with on-site inspection of forests of origin, and with tracking of timber batches and measurements and classification of feedstock, plus inspection of on-site facilities including storages, production units of debarking and chipping of the wood chips and all steps in the production of pellets.

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/FSC certified) within the defined supply bases and checking the chain-of-custody volume accounting and supplier documentation thoroughly, 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 reports for pellets and for stationary chipping in correct formats.

The Main Assessment Audit resulted in issue of four (4) minor nonconformities and two (2) observations.

4.3 Sampling methodology

Sampling methodology was based on the following complexity factors: - Number of Supply Bases: 1, Denmark - Number of suppliers: multiple forest owners checked by own foresters or external foresters. - Types of risk identified: four specified risk indicators in RRA = same risks: damage to key biotopes/natur

values in unevenaged boradleaved forest stands. - Number of risk mitigation measures: 3: screening, field verification and monitoring. - Results of risk mitigation measures by the BP: low risk, no damage observed. Review by sampling included: - Data related to forest of origin and feedstock inputs. - SAR report and all data and records related to the reported data - SBR report and all data and records related to the reported data. - Staff interview of responsible staff members - Review of origin, screening and field verification by sampling of four projects: sampling of screening and performed field verification performed.

4.4 CB stakeholder engagement

Before the Main (IA) Assessment, a stakeholder consultation was performed on 12 April 2021 including sending a consultation letter together with the BP's draft SBR and RRA mitigation measures by e-mail to a total of 27 Danish stakeholder organisations encouraging the stakeholders - as well as their local and national network partners and colleagues - to raise their concerns related to the SBP certification of the BP.

The list of consulted stakeholders was based on the list of stakeholders also consulted as part of the national RRA development process for Denmark.

No stakeholder comments received, which related to the BP. This process can be seen as the stakeholders generally are not concerned about the BP’s sourcing of feedstock from the supply base Denmark, the BP's SBE nor risk mitigation measures.

4.5 Stakeholder feedback

No stakeholder comments received.

5 Results

5.1 Main strengths and weaknesses

The main strengths of the BP is proven long-term experience with certification and risk mitigation of the management team, as well as well-organised recording and calculations of production volumes and GHG data.

For the supply bases Germany, Norway and Scotland, the main strengths include securing only transfer of FSC and/or PEFC certified input volumes to the wood chips and pellet production.

For the BP' SBE for the supply base Denmark, the main strengths include again focus on securing high share of FSC and/or PEFC certified inputs and for the remaining small volumes of non-certified inputs, there is a clear track of feedstock to the forest of origin and its flows from the forest to the sawmill, the 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 management system is setup up to include risk mitigation procedures, verification and control of forest operations, either by own foresters or external foresters.

For the production of pellets and wood chips, the main strengths include clear volume control, clear management system for separating inputs at storages, keeping records and calculations of production and sales volumes as well as of relevant GHG data.

5.2 Rigour of Supply Base Evaluation

The BP uses the SBP endorsed RRA for Denmark. The SBP endorsed risk assessment (RRA) for Denmark has low risk for all indicators of the SBP Standard 1 apart from the following four indicators: 2.1.1, 2.1.2, 2.2.3 and 2.2.4, which have specified risks for some forest types and low risk for some forest types. The RRA concludes the same risk mitigation measures are needed to bring all four indicators down to low risk.

The BP has developed and implements risk mitigation measures for these four indicators as part of their daily procedures and feedstock sourcing program. The BP has sufficient knowledge and procedures in place to demonstrate reducing the specified risk to low risk for the four specified risk indicators. For the four indicators with specified risk in the RRA, the risk mitigation measures include supplier control according to five main checkpoints, supplemented with supplier screening (forest and land owners and forests of origin via national data portals), field verification of harvesting sites and supplied feedstock either by own

foresters or external foresters and monitoring mechanisms. Denmark has a national data portal where all known nature and environmental values are visible. See http://arealinformation.miljoeportal.dk.

For more detailed description of the BP's mitigation measures, see under section 6 for specific risk indicators and mitigation measures. The mitigation measures are found sufficient to bring the four specified risk indicators down to low risk.

5.3 Collection and communication of data

For the pellet production, the feedstock originates exclusively from the secondary prosessing residues and the pellet factory is clearly defined at the sawmill, the GHG data can be obtained through a quite simple routine. The data recording, calculations and procedures are in line with the Instruction Document 5E requirements. The BP has maintained data for the SAR on Energy and Carbon Data for Pellets, version 2.1, where data are based on own data recordings and data from electricity supplier. The SAR report for pellets prepared by the BP covering the reporting period 01/01/2020 - 31/12/2020 was reviewed and approved.

For the stationary wood chips production, the feedstock originates from low grade roundwood, and the debarking and chipping units are clearly defined at the sawmill, the GHG data can be obtained through a simple routine. The data recording, calculations and procedures are in line with the Instruction Document 5E requirements. The BP has maintained data for the SAR on Energy and Carbon Data for wood chips with stationary chipping, version 2.1, where data are based on own data recordings and data from electricity supplier. The SAR report for wood chips with stationary chipping prepared by the BP covering the reporting period 01/01/2020 - 31/12/2020 was reviewed and approved.

5.4 Competency of involved personnel

The personnel responsible for feedstock purchase has long-term professional forestry experience and expertise in managing and controlling forest operations as well as tracing the feedstock flow from the forest to the BP.

The personnel responsible for the production and the recording and calculation of production volumes and GHG data also has long-term professional management and certification experience and expertise.

6 Review of company's risk assessments

6.1 Overview of company's risk assessments and mitigation measures

For the Supply Base Denmark, the BP has used the SBP endorsed RRA for Denmark (June 2017) with low risk in all indicators apart from four indicators with specified risk (2.1.1, 2.1.2, 2.2.3 and 2.2.4).

The lead auditor reviewed the RRA and the related documentation maintained by the BP and audited the biomass producer against the SBP Std. 1 and 2 to confirm any sensitive or missing elements to the BP approach for using the RRA and to review if the BP has sufficient knowledge and documentation in place and has implemented sufficient mitigation measures to confirm low risk for the specified risk indicators.

The four indicators with specified risk in the SBP endorsed RRA for Denmark are:

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 and nature values (HCVs) as defined in Danish context. 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 only the following two forest types:

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

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

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, thinning of even-aged conifer stands, thinning of first generation reforestation forest, and non-forest areas, e.g. nature maintenance projects, windbreaks or residential areas.

Regarding type 5, there are two sub-types which involves the risk for identification and sufficient protection of biodiversity: Uneven-aged stands (which can be conifer, broadleaved or mixed forest stands, and stands of broadleaf species, but only in the cases where no key biotope mapping according to the Danish key biotope mapping methodology has been performed.

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, and can thus be tackled by the same set of risk mitigation measures.

For this purpose, the BP has developed appropriate and clear procedures as risk mitigation measures to ensure that these four indicators can be re-categorised to low risk. The risk mitigation measures include 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 nature values and key biotopes are not damaged as part of the forest operations performed, and monitoring procedures for field verification. The risk mitigation measures are described in the BP's procedures manual and in brief in the SBP SBR.

The BP has documentation for the feedstock purchased, including customer contact, screening of forest operation site, field inspection of forest site either by own forester or by external forester.

For all suppliers (forest owners), the BP or the external forester/wood procurement organization 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 and available maps and records from the official databases/portals.

The BP or external forester assesses the harvesting site after the screening but before accepting the feedstock. The harvesting site is classified as one of the defined six types in the RRA by the BPs own foresters or the external forester/wood procurement organisation, which are all familiar with identifying key biotopes according to the Danish methodology.

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.

The BP implements a monitoring plan by sampling of the suppliers of roundwood, which includes sampling rules and monitoring that the mitigation measures are being implemented, records are being kept and whether the measures are effective in addressing the identified risks.

The review of the lead auditor included checking forest operation sites, interviewing the BPs own foresters and checking the recorded information and examples of maps with known key biotopes/HCVs and feedstock classification.

6.2 Specified risk indicators and mitigation measures

Country/Area	Indicator	Specified risk description	Mitigation measure
Denmark	2.1.1 The BP has implemented	5. Feedstock from uneven-¬aged stands or stands of broadleaf species: Due to no legal	For all suppliers (forest owners), the BP or the external forester/wood procurement

	appropriate control systems and procedures for verifying that forests and other areas with high conservation value in the Supply Base are identified and mapped.	requirement for identification and mapping of Key biotopes, it is assessed that for all other forest sources of biomass feedstock, the risk of HCVs being present, but not identified or mapped is specified: SPECIFIED RISK.	organization 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 site is classified as one of the defined six types in the RRA by the BPs own foresters or the external forester/wood procurement organisation, which are all familiar with identifying key biotopes according to the Danish methodology. Suppliers are listed in a hierarchy according to how they meet the requirements to provide SBP approved feedstock: 1: Suppliers who are FSC or PEFC certified and deliver feedstock as FSC or PEFC certified: Checkpoint-code and claim must appear on the Invoice on each delivery (LOW Risk). 2: Suppliers who are SBP certified and deliver feedstock as SBP compliant: Checkpoint – code and claim must appear on Invoice on each delivery (LOW Risk). 3. None of 1 or 2, but feedstock can be traced to felling site through: a) Tracking site to havesting site in forest of origin, b) GPS coordinates, maps or similar c) Order delivery note with havesting site: Checkpoint for each delivery: If the forest of origin is FSC or PEFC certified (LOW Risk).

			4: None of 1,2 or 3, but Key Biotopes have been mapped by an expert: Checkpoint: Copy/map of key biotope mapping or copy of Green Management Plan, which includes key biotope mapping. Key biotope mapping is defined as: 4.1 Key biotopes in forests according to national catalog 24 or 4.2 national Key for mapping of naturally particularly valuable forest (cf. the Forest Act §25) and open habitats (cf. the Nature Conservation Act §3) and localities with known occurrences of red-listed species. If key biotopes have been mapped in the forest of origin by an expert. Further Checkpoint: risk mitigation measures are taken to ensure that the key biotopes mapped are not threatened by forestry, including: The executing party is instructed in and/or trained to take the necessary protection measures to ensure that key biotopes on the site are preserved, b) There is no harvesting in areas with key biotopes, or c) there are no Key Biotopes in the forest of origin. Final checkpoint: completion of mapping form by external professional confirming that a), b), or c) above (LOW RISK). 5: None of 1-4, where key biotopes have not been mapped by an expert. Specified risk. The feedstock is not accepted as inputs. Inputs are all requested to meet 1, 2, 3 or 4, before the inputs are regarded as low risk and allowed as inputs to the SBP compliant biomass, in order for DTE to confirm that the feedstock originates from a forest where key biotopes and other nature values are identified and protected from harvest. In addition, several control measures in the DTE management system are conducted as part of

			the above assessment by own professionally trained personnel (foresters), where screening of national data portals (Denmark has a national data portal where all known nature and environmental values are visible (http://arealinformation.miljoeportal.dk) and on-site inspections by own foresters are carried out by sampling for supplies under point 4, if the harvesting map of the forest of origin are classified as feedstock from uneven-aged stands or stands of broadleaf species: Checkpoint: Harvesting site, identification and protection of key biotopes as part of the forest management, where at least a forester or other expert has assessed the area for key biotopes before and after the harvest operation. The screening and on-site field verification by sampling is based on review of documentation on feedstock according to point 1-4 above and cross-checking if feedstock is originating from uneven-aged stands or stands of broadleaf species and if yes, that still the requirements are met and low risk can be confirmed with no damage to key biotopes or other nature values/biodiversity.
Denmark	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	2. Feedstock originating from forest estates with a Green Management plan: It is a requirement for receiving subsidies for developing a Green Management plan that HCV areas in the forest are identified and mapped. However, there is no strict requirement that the HCVs are monitored and protected from forest management. SPECIFIED RISK. 5. Feedstock from uneven-¬aged stands or stands of broadleaf species: Due to no legal requirement for identification and mapping of Key biotopes, it is assessed that for all other forest sources of biomass feedstock, the	For all suppliers (forest owners), the BP or the external forester/wood procurement organization 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 site is classified as one of the defined six types in the RRA by the BPs own foresters or the external forester/wood procurement organisation, which are all familiar

	activities.	risk of HCVs being present, but not identified or mapped is specified: SPECIFIED RISK.	with identifying key biotopes according to the Danish methodology. Suppliers are listed in a hierarchy according to how they meet the requirements to provide SBP approved feedstock: 1: Suppliers who are FSC or PEFC certified and deliver feedstock as FSC or PEFC certified: Checkpoint-code and claim must appear on the Invoice on each delivery (LOW Risk). 2: Suppliers who are SBP certified and deliver feedstock as SBP compliant: Checkpoint – code and claim must appear on Invoice on each delivery (LOW Risk). 3. None of 1 or 2, but feedstock can be traced to felling site through: a) Tracking site to havesting site in forest of origin, b) GPS coordinates, maps or similar c) Order delivery note with havesting site: Checkpoint for each delivery: If the forest of origin is FSC or PEFC certified (LOW Risk). 4: None of 1,2 or 3, but Key Biotopes have been mapped by an expert: Checkpoint: Copy/map of key biotope mapping or copy of Green Management Plan, which includes key biotope mapping. Key biotope mapping is defined as: 4.1 Key biotopes in forests according to national catalog 24 or 4.2 national Key for mapping of naturally particularly valuable forest (cf. the Forest Act §25) and open habitats (cf. the Nature Conservation Act §3) and localities with known occurrences of red-listed species. If key biotopes have been mapped in the forest of origin by an expert. Further Checkpoint: risk mitigation measures are taken

			to ensure that the key biotopes mapped are not threatened by forestry, including: The executing party is instructed in and/or trained to take the necessary protection measures to ensure that key biotopes on the site are preserved, b) There is no harvesting in areas with key biotopes, or c) there are no Key Biotopes in the forest of origin. Final checkpoint: completion of mapping form by external professional confirming that a), b), or c) above (LOW RISK). 5: None of 1-4, where key biotopes have not been mapped by an expert. Specified risk. The feedstock is not accepted as inputs. Inputs are all requested to meet 1, 2, 3 or 4, before the inputs are regarded as low risk and allowed as inputs to the SBP compliant biomass, in order for DTE to confirm that the feedstock originates from a forest where key biotopes and other nature values are identified and protected from harvest. In addition, several control measures in the DTE management system are conducted as part of the above assessment by own professionally trained personnel (foresters), where screening of national data portals (Denmark has a national data portal where all known nature and environmental values are visible (http://arealinformation.miljoeportal.dk) and on-site inspections by own foresters are carried out by sampling for supplies under point 4, if the harvesting map of the forest of origin are classified as feedstock from uneven-aged stands or stands of broadleaf species: Checkpoint: Harvesting site, identification and protection of key biotopes as part of the forest management, where at least a forester or other expert has

			assessed the area for key biotopes before and after the harvest operation. The screening and on-site field verification by sampling is based on review of documentation on feedstock according to point 1-4 above and cross-checking if feedstock is originating from uneven-aged stands or stands of broadleaf species and if yes, that still the requirements are met and low risk can be confirmed with no damage to key biotopes or other nature values/biodiversity.
Denmark	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).	Based on the existing protection through the Forest Act and designation of Natura 2000 areas and individual protected areas, it is concluded that larger scale key ecosystems and habitats are sufficiently protected, and that sourcing of feedstock for biomass does not pose a threat towards these areas. As mentioned in the findings for criteria 2.1.1 it is likely that a large number of smaller areas or biotopes of local or regional importance to biodiversity or as species habitats, in a Danish context called Key Biotopes ("nøglebiotoper"), which are not systematically identified and mapped. Based on a precautionary approach the risk assessment conclude that for these areas the risk is specified based on the same findings as for Indicators 2.1.1 and 2.1.2.	For all suppliers (forest owners), the BP or the external forester/wood procurement organization 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 site is classified as one of the defined six types in the RRA by the BPs own foresters or the external forester/wood procurement organisation, which are all familiar with identifying key biotopes according to the Danish methodology. Suppliers are listed in a hierarchy according to how they meet the requirements to provide SBP approved feedstock: 1: Suppliers who are FSC or PEFC certified and deliver feedstock as FSC or PEFC certified: Checkpoint-code and claim must appear on the Invoice on each delivery (LOW Risk).

			2: Suppliers who are SBP certified and deliver feedstock as SBP compliant: Checkpoint – code and claim must appear on Invoice on each delivery (LOW Risk). 3. None of 1 or 2, but feedstock can be traced to felling site through: a) Tracking site to havesting site in forest of origin, b) GPS coordinates, maps or similar c) Order delivery note with havesting site: Checkpoint for each delivery: If the forest of origin is FSC or PEFC certified (LOW Risk). 4: None of 1,2 or 3, but Key Biotopes have been mapped by an expert: Checkpoint: Copy/map of key biotope mapping or copy of Green Management Plan, which includes key biotope mapping. Key biotope mapping is defined as: 4.1 Key biotopes in forests according to national catalog 24 or 4.2 national Key for mapping of naturally particularly valuable forest (cf. the Forest Act §25) and open habitats (cf. the Nature Conservation Act §3) and localities with known occurrences of red-listed species. If key biotopes have been mapped in the forest of origin by an expert. Further Checkpoint: risk mitigation measures are taken to ensure that the key biotopes mapped are not threatened by forestry, including: The executing party is instructed in and/or trained to take the necessary protection measures to ensure that key biotopes on the site are preserved, b) There is no harvesting in areas with key biotopes, or c) there are no Key Biotopes in the forest of origin. Final checkpoint: completion of mapping form by external professional confirming that a), b), or c) above (LOW RISK). 5: None of 1-4, where key biotopes have not been mapped by an expert. Specified risk. The

			feedstock is not accepted as inputs. Inputs are all requested to meet 1, 2, 3 or 4, before the inputs are regarded as low risk and allowed as inputs to the SBP compliant biomass, in order for DTE to confirm that the feedstock originates from a forest where key biotopes and other nature values are identified and protected from harvest. In addition, several control measures in the DTE management system are conducted as part of the above assessment by own professionally trained personnel (foresters), where screening of national data portals (Denmark has a national data portal where all known nature and environmental values are visible (http://arealinformation.miljoeportal.dk) and on-site inspections by own foresters are carried out by sampling for supplies under point 4, if the harvesting map of the forest of origin are classified as feedstock from uneven-aged stands or stands of broadleaf species: Checkpoint: Harvesting site, identification and protection of key biotopes as part of the forest management, where at least a forester or other expert has assessed the area for key biotopes before and after the harvest operation. The screening and on-site field verification by sampling is based on review of documentation on feedstock according to point 1-4 above and cross-checking if feedstock is originating from uneven-aged stands or stands of broadleaf species and if yes, that still the requirements are met and low risk can be confirmed with no damage to key biotopes or other nature values/biodiversity.
Denmark	2.2.4 The BP has implemented appropriate	As this Indicator is seen as being partially covered by Indicators 2.1.1 and 2.1.2, for which low risk must be demonstrated or reached	For all suppliers (forest owners), the BP or the external forester/wood procurement organization agrees with the forest

	control systems and procedures to ensure that biodiversity is protected (CPET S5b).	through mitigating measures. The risk for this Indicator is also assessed as Specified. Required risk mitigation measures are the same as outlined for Indicators 2.1.1 and 2.1.2.	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 site is classified as one of the defined six types in the RRA by the BPs own foresters or the external forester/wood procurement organisation, which are all familiar with identifying key biotopes according to the Danish methodology. Suppliers are listed in a hierarchy according to how they meet the requirements to provide SBP approved feedstock: 1: Suppliers who are FSC or PEFC certified and deliver feedstock as FSC or PEFC certified: Checkpoint-code and claim must appear on the Invoice on each delivery (LOW Risk). 2: Suppliers who are SBP certified and deliver feedstock as SBP compliant: Checkpoint – code and claim must appear on Invoice on each delivery (LOW Risk). 3. None of 1 or 2, but feedstock can be traced to felling site through: a) Tracking site to havesting site in forest of origin, b) GPS coordinates, maps or similar c) Order delivery note with havesting site: Checkpoint for each delivery: If the forest of origin is FSC or PEFC certified (LOW Risk). 4: None of 1,2 or 3, but Key Biotopes have been mapped by an

			expert: Checkpoint: Copy/map of key biotope mapping or copy of Green Management Plan, which includes key biotope mapping. Key biotope mapping is defined as: 4.1 Key biotopes in forests according to national catalog 24 or 4.2 national Key for mapping of naturally particularly valuable forest (cf. the Forest Act §25) and open habitats (cf. the Nature Conservation Act §3) and localities with known occurrences of red-listed species. If key biotopes have been mapped in the forest of origin by an expert. Further Checkpoint: risk mitigation measures are taken to ensure that the key biotopes mapped are not threatened by forestry, including: The executing party is instructed in and/or trained to take the necessary protection measures to ensure that key biotopes on the site are preserved, b) There is no harvesting in areas with key biotopes, or c) there are no Key Biotopes in the forest of origin. Final checkpoint: completion of mapping form by external professional confirming that a), b), or c) above (LOW RISK). 5: None of 1-4, where key biotopes have not been mapped by an expert. Specified risk. The feedstock is not accepted as inputs. Inputs are all requested to meet 1, 2, 3 or 4, before the inputs are regarded as low risk and allowed as inputs to the SBP compliant biomass, in order for DTE to confirm that the feedstock originates from a forest where key biotopes and other nature values are identified and protected from harvest. In addition, several control measures in the DTE management system are conducted as part of the above assessment by own professionally trained personnel

			(foresters), where screening of national data portals (Denmark has a national data portal where all known nature and environmental values are visible (http://arealinformation.miljoeportal.dk) and on-site inspections by own foresters are carried out by sampling for supplies under point 4, if the harvesting map of the forest of origin are classified as feedstock from uneven-aged stands or stands of broadleaf species: Checkpoint: Harvesting site, identification and protection of key biotopes as part of the forest management, where at least a forester or other expert has assessed the area for key biotopes before and after the harvest operation. The screening and on-site field verification by sampling is based on review of documentation on feedstock according to point 1-4 above and cross-checking if feedstock is originating from uneven-aged stands or stands of broadleaf species and if yes, that still the requirements are met and low risk can be confirmed with no damage to key biotopes or other nature values/biodiversity.

7 Non-conformities and observations

NC number NC-000412	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	6.1 The BP shall record the place of harvesting of inputs classified as SBP-compliant primary feedstock.
Description of Non-conformance and Related Evidence:	
For all primary feedstock sourced in Germany, Norway (and Scotland), the company has confirmation on origin from the suppliers. However, place of harvest from these countries are currently not being recorded.	
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-000413	NC Grading: Minor
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	16.3 The BP shall implement a plan to monitor the effectiveness of the mitigation measures, at least annually (i.e. every 12 months).
Description of Non-conformance and Related Evidence:	
The BP has described the system for monitoring and checking implementation of mitigation measures. However, the BP has not yet implemented the monitoring plan to monitor the effectiveness of the mitigation measures nor has included the results of the monitoring in the SBR.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by	N/A

Company to close NC:	
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-000414	**NC Grading: Observation**
Standard:	SBP Standard 4: Chain of Custody
Requirement:	5.5.2 There are two SBP claims: • 'SBP-compliant biomass'. • 'SBP-controlled biomass'.
Description of Non-conformance and Related Evidence:	
The BP has not started selling SBP-compliant biomass yet. The BP is preparing to add the SBP certificate code and the SBP claim to sales documentation. This observation is raised to remind the BP of the correct SBP claims.	
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-000415	**NC Grading: Minor**
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.4
Requirement:	3.1.4 Each Legal Owner shall operate a Management System to ensure that data recorded are compliant with the requirements specified in this Instruction Document (5E).
Description of Non-conformance and Related Evidence:	

For wood chips, the BP has reported data specified in the Instruction Document 5E in the 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with stationary chipping. For pellets, the BP has reported data specified in the Instruction Document 5E in 'SBP Audit Report (SAR) for Energy and Carbon data for pellets'. The BP was able to demonstrate records and calculations of data reported in the two SARs. However, the records and calculations af required data were not systematically presented during the audit.	
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-000416	**NC Grading: Observation**
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.4
Requirement:	5.1.1 All transactions shall be recorded in the DTS.
Description of Non-conformance and Related Evidence:	
No transactions have been made yet. The BP does not yet have access to the DTS. This observation is raised to remind the BP of the requirement.	
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-000417	**NC Grading: Minor**
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.4
Requirement:	6.4.3 Feedstock definitions, for grouping feedstock in Table 2.1 of the

	SBP Audit Report on Energy and Carbon Data (SAR).
Description of Non-conformance and Related Evidence:	
The BP has reported feedstock in accordance with the table 2.1 in Instruction Document 5E in the two SAR reports. However, the BP has not systematically recorded and classified all feedstock sourced in accordance with the SBP feedstock definitions in own system.	
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

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):	Jyrki Sopanen
Date of decision:	28 Jun 2021
Other comments:	Peer Review conducted and issue of certificate recommended by Peer Reviewer