



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

Third Surveillance Audit

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The promise of good biomass



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

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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: 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: Skovbygaard AS

Company legal address: Alstrupvej 32, 9700 Brønderslev, Denmark

Company contact for SBP: Kasper Nielsen

Company contact email: kasper@skovbygaard.com

Company website: N/A

SBP Certificate Code: SBP-05-10

Date of certificate issue: 27 Jun 2018

Date of certificate expiry: 26 Jun 2023

Audit closing meeting date: 17 May 2021

Audit cycle: Third 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	<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):	Denmark	<input type="checkbox"/>
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	Denmark	<input type="checkbox"/>
Chain of custody system implemented:	PEFC: SA-PEFC/COC-006227	<input type="checkbox"/>
	Transfer	<input type="checkbox"/>

2.1 Description of the company

Skovbygaard A/S is a Danish company, which operates as a forest contractor and purchases roundwood and wood chips from Danish forests and surrounding landscapes. The BP produces and trades wood chips. The company office located in the Northern Part of Jylland in Denmark is responsible for the trading, chain-of-custody and the wood chipping. In the context of SBP, Skovbygaard A/S purchases primary feedstock as roundwood or wood chips at roadside in Danish forests. The feedstock is transported by truck directly to the customers or to the storage, where the BP stores the wood chips until the biomass is then loaded onto trucks to delivery to customers in Denmark. The period of ownership begins when the feedstock is picked up at roadside and transported from the forest. The period of ownership ends when the biomass (wood chips) is offloaded at the customer. The company is a biomass producer with company office and storage, performing the following: purchase of roundwood and woodchips, mobile chipping, trade and transport of wood chips from Danish forests for use in energy production in Denmark. 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

All feedstock sourced is covered by the BPs own wood traceability system, which is recently third party certified according to PEFC Chain of Custody. The BP has valid PEFC COC certificate code SA-PEFC/COC-006227, issued by Soil Association Certification Ltd. on 16-03-2018. Based on the reviewed purchase documentation from the suppliers and the BPs own sales documentation, claims are/will be transferred correctly to sales documents. This system is applied for SBP as well, since the only processes are chipping, transport, storage and sales of wood chips. All feedstock is sourced through the PEFC COC system of the company, which covers wood chips as a product group. The scope of the PEFC system is physical separation in all phases with purchase of roundwood or wood chips, chipping, storage, transport and sales of wood chips. Based on the reviewed supplier invoices, claims are transferred correctly to sales documents if inputs are purchased as PEFC certified. This system is applied for SBP as well, since the same processes are transport, storage, chipping and loading from storage facilities. The BP purchases non-certified

roundwood and through the SBE using the approved RRA for Denmark and SVP plus field verification and control measures sells biomass as SBP-compliant biomass to customers holding valid SBP certificate. All non-certified feedstock are kept separate and is traceable during all phases from the forest to the customer. The BP is aware of the SBP claims and batch specific coding system, which is used on the sales invoices and in the DTS database for the monthly transactions. The company maintains annual volume accounts and calculations for all inputs and outputs.

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 the certification.

4 Evaluation process

4.1 Timing of evaluation activities

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

<i>Audit Schedule</i>			
Activity	Location	Auditor name	Date/time
<i>Audit planning, document review</i>	Home office	Karina Seeberg Kitnaes	26 Apr 2021/09:00
<i>Opening meeting</i>	On-site at BP office	Karina Seeberg Kitnaes	10 May 2021/10:00
<i>SBP Std. 4: Chain of custody</i>	On-site at BP office	Karina Seeberg Kitnaes	10 May 2021/10:30
<i>SBP Std. 5: Collection and communication of data,</i>	On-site at BP office	Karina Seeberg Kitnaes	10 May 2021/12:30

<i>instruction doc 5E</i>			
<i>Inspection of storage facilities</i>	On-site at storage	Karina Seeberg Kitnaes	10 May 2021/16:00
<i>SBP Std. 1: Feedstock compliance</i>	On-site at BP office, field	Karina Seeberg Kitnaes	17 May 2021/10:00
<i>SBP Std. 2: Verification of feedstock</i>	On-site at BP office, field	Karina Seeberg Kitnaes	17 May 2021/11:00
<i>Field visits related to Std. 1 and 2</i>	Field onsite forest operations	Karina Seeberg Kitnaes	17 May 2021/13:00
<i>Closing meeting</i>	On-site at BP office	Karina Seeberg Kitnaes	17 May 2021/16:30
<i>Review and reporting</i>	Home office	Karina Seeberg Kitnaes	02 Jun 2021/09:00
<i>Technical Review</i>	Home office	Jyrki Sopanen	29 Jun 2021/09:00

Auditor qualification		
Auditor name	Role	Qualification
Karina Seeberg Kitnaes	SBP Lead Auditor	Biologist, M.Sc., approved SBP lead auditor since 2016, FSC and PEFC FM/COC/CW auditor since 2001, 25 years of professional international experience with forest biodiversity, forestry, forest industry, certification, Natura 2000 implementation, key biotope mapping from working as expert on targeted projects in Northern, North-eastern and Eastern Europe and many other countries.

Jyrki Sopanen	Technical Review	M.Sc. Forestry, Lead Auditor, Certification, Operations Delivery Finland, Business Assurance
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4.2 Description of evaluation activities

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) site visit at the forest of origin, mobile chipping and storage facility.

The Periodic Surveillance Audit 3 contained:

- Review of all relevant data and records related to SBP Std. 1 on feedstock compliance, including SBE, SVP, RRA and implemented risk mitigation measures bringing risk to low risk for all indicators.
- Review of all relevant data and records related to SBP Std. 2 on verification of feedstock, including calculation verifications, control of data on origin crosschecked with supply base and review of supply base reports in English and Danish. Completion of DNVGL checklist for std. 2.
- Review of all relevant data and records related to SBP Std. 4 on Chain of Custody, including volume calculation verification, classification and crosscheck with DTS database records
- Review of all relevant data and records related to SBP Std. 5 on collection and communication of GHG data and review and verification of data recorded and reported in the SAR for wood chips with mobile chipping including transport from forests to end-points.
- Site inspection of harvesting sites/mobile chipping sites, forests of origin, and of in-forest storage of wood chips with tracking of timber batches and measurement and classification of feedstock.

Critical control points included verification of forest of origin, implementation of risk mitigation measures in accordance with the RRA for Denmark, feedstock classification and category (SBP-compliant biomass; PEFC certified) within the defined supply base and checking the chain-of-custody volume accounting and supplier documentation thoroughly against DTS recordings, as well as the data and records available as specified in SBP std. 5 and the Instruction note 5E on collection and communication of data and the resulting SAR report for mobile chipping in correct format.

The Periodic Surveillance Audit 3 resulted in no findings. There were also no non-compliances open from the previous audit.

4.3 Sampling methodology

Sampling methodology based on the following complexity factors: Number of Supply Bases: 1, Denmark Number of suppliers: multiple forest owners by own or external contractors 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 of contractors Results of internal monitoring by the BP: low risk, no damage observed. Review by sampling included: - DTS transactions and data related to all recorded transactions. - 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 all staff members (only 3) - Review of origin, screening and field verification by sampling of 10 projects: 8 project examples reviewed; 6 sampling of screening and performed field verification performed and 2 contractors checked (interview and review of sampled operations)

4.4 CB stakeholder engagement

N/A, this is a periodic surveillance

4.5 Stakeholder feedback

N/A, this is a periodic surveillance

5 Results

5.1 Main strengths and weaknesses

As the main strengths of the BP, there is proven long-term experience of trading and forest management in the management team.

During the review and evaluation of the BP' SBE with using the SBP-endorsed RRA for Denmark and the SVP, the strengths of the BP include the clear track of feedstock to origin and its flows from the forest to the energy sector, the full overview of suppliers, the use of the SBP approved RRA for Denmark with identification of four indicators with specified risk. The BP has clear SVP risk mitigation measures to get these four specified risk indicators categorised to low risk, including the screening and monitoring of suppliers and their forests and the system setup, procedures, field verification, control and monitoring of forest operations.

The audits did not identify any significant weaknesses.

5.2 Rigour of Supply Base Evaluation

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

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

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

5.3 Collection and communication of data

Since the scope of the SBP system is limited to purchase of feedstock, chipping, storage and transport and as the feedstock originates from primary feedstock with detailed records on forest of origin of all feedstock, the GHG profiling data can be obtained through a quite simple routine and by use of reference values (BioGrace). The baseline and general procedures are in line with the Document 5E requirements and procedures. The BP has prepared and maintained data for the SAR report for Woodchips with mobile chipping (SAR) v2.1.

5.4 Competency of involved personnel

The BP has one active owner and one project manager with full control of all feedstock related and biomass related procedures and routines, as well as one bookkeeper with full control of all records relevant for the purchase and sales documents and volume control.

The personnel responsible for the management and control system has long-term professional experience of management and control of forest operations and the traceability of the feedstock flow from the forest to the customer.

The knowledge and experience of the responsible personnel relating to GHG data profiling procedures is also found to be on a suitable level given the level and limited extend of the SBP scope.

6 Review of company's risk assessments

6.1 Overview of company's risk assessments and mitigation measures

The BP has used the SBP endorsed RRA for Denmark 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 BP up against the SBP Std. 1 to confirm any sensitive or missing elements to the BP's approach for using the RRA and to review if the BP has sufficient knowledge and documentation in place as verification and/or had implemented sufficient mitigation measures leading to confirming low risk in the four 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).

For this purpose, the BP has developed appropriate and clear systems and procedures as risk mitigation measures to ensure also these four indicators can be categorised as low risk. The four specified risk indicators are all related to appropriate control systems and procedures to identify, address potential threats and avoid damage to nature values during forest operations. These four indicators can thus be tackled by the same set of SVP and risk mitigation measures.

The BP has setup the SVP and risk mitigation measures including listing and screening suppliers (forest owners), defining one set of suppliers, and developing tools and screening procedures for checking and verifying that no nature values are damaged as part of the forest operations performed, and monitoring procedures for field verification.

The BP uses the SBP endorsed RRA for Denmark, June 2017. Low risk has been identified for all indicators, apart from four indicators with specified risk: 2.1.1, 2.1.2, 2.2.3, 2.2.4. The specified risk is further only for Primary feedstock from uneven-aged stands or stands of broadleaf species (without green management plan/certification), while there are low risk for primary feedstock from: FSC or PEFC certified forests, forests with a green management plan, thinnings of even-aged conifer stands, thinnings of first generation reforestation forest, and non-forest areas, e.g. nature maintenance projects, windbreaks or residential areas.

To minimise the specified risk for uneven-aged standards or stands of broadleaf species and move it to 'Low Risk', Skovbygaard is working according to its own risk mitigation measures described in the company procedures manual.

General:

-The BP handles the entire process for most of the wood chip sold by Skovbygaard. This means customer contact, job planning, job execution as well as the transport and sale of wood chip. Each job order/project is planned and controlled by the management team.

-Each wood chip project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc.

Screening:

-For all suppliers (forest owners), the BP enters into an agreement with the forest owner about the harvest operation. During the pre-meeting, questions are asked regarding a green management plan or forest certification. If the property is certified or has a green management plan, the map with recorded key biotopes must be provided to the BP.

-The forest area is screened through checking all known data (DM&E's map portal with all available maps and records) from the official databases/portals.

Field control

-The BP physically inspects and assess the areas of all suppliers after the screening and before felling. This means that it is highly certain that the areas are screened correctly.

-The forest area is classified as one of the before mentioned six types. This division is made by the management team, which is familiar with identifying key biotopes according to the Danish methodology.

-If the area is assessed as the forest type with specific risk and Kasper/Joachim has any doubt about the nature values on site, an external assessment from a forester/biologist with local knowledge is contacted and asked to make the assessment.

Map and checklist instructions

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

-To be able to identify HCV areas during work, all machine operators working with wood chip projects must document training in "Maskinfærdsel på Naturnære arealer" (Machine traffic in nature areas).

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

Occasionally, a minor part of the wood chips may be purchased from other forest contractors. The procedure for the purchase of external wood chip is that Skovbygaard handles the purchase of feedstock from subcontractors as if it was its own project. The BP then handles the screening, mapping, risk assessment, field check to minimise risks.

The BP has and implements a monitoring plan by sampling of the suppliers of Roundwood and wood chips respectively, which include clear sampling rules and how to monitor that the required mitigation measures are being implemented, records are being kept and whether the measures were shown to be effective in addressing the identified risks.

The review of the lead auditor included checking forest operation sites, interviewing contractors of the suppliers, checking training programme implemented and checking the information and examples of maps with known nature values, project work instructions, documentation and company evaluation.

6.2 Specified risk indicators and mitigation measures

Country/Area	Indicator	Specified risk description	Mitigation measure
Denmark	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.	There can be defined different "source types" e.i. sources of biomass feedstock that share properties with regard to presence, mapping and protection HCVs, including Key biotopes and biodiversity in a broader sense, the following source types are defined and their risk levels assessed: 1. Feedstock originating from FSC or PEFC certified forests: LOW RISK. 2. Feedstock originating from forest estates with a Green Management plan: LOW RISK. 3. Feedstock from thinning in even-aged stands of conifers: LOW RISK. 4. Feedstock from thinning in first generation afforestation areas: LOW 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 risk of HCVs being present, but not identified or mapped is specified: SPECIFIED RISK. 6. Feedstock from non-	<p>To minimise the specified risk for uneven-aged standards or stands of broadleaf species and move it to 'Low Risk', Skovbygaard is working according to its own risk mitigation measures described in the company procedures manual.</p> <p>General:</p> <ul style="list-style-type: none"> -The BP handles the entire process for most of the wood chip sold by the BP. This means customer contact, job planning, job execution as well as the transport and sale of wood chip. Each job order/project is planned and controlled by the management team. -Each wood chip project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc. <p>Screening:</p> <ul style="list-style-type: none"> -For all suppliers (forest owners), the BP enters into an agreement with the forest owner about the harvest operation. During the pre-

		<p>→forest areas, e.g. nature maintenance projects, windbreaks or residential areas: LOW RISK.</p> <p>Risk conclusion: Based on the evidence provided in the RRA, under indicator 2.1.1, it is concluded that there is a specific risk that at least locally important Key Biotopes in forests have not yet been identified and mapped, and may therefore be at risk from threats due to sourcing of biomass. However, it is also concluded that some source types are inherently low in key biotopes, such as first generation afforestation areas or even-aged stands of conifers.</p>	<p>meeting, questions are asked regarding a green management plan or 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.</p> <p>-The forest area is screened through checking all known data (DM&E's map portal with all available maps and records) from the official databases/portals.</p> <p>Field control</p> <p>-The BP physically inspects and assess the areas of all suppliers after the screening and before felling. This means that it is highly certain that the areas are screened correctly.</p> <p>-The forest area is classified as one of the before mentioned six types. This division is made by the management team, which is familiar with identifying key biotopes according to the Danish methodology.</p> <p>-If the area is assessed as the forest type with specific risk and Kasper/Joachim has any doubt about the nature values on site, an external assessment from a forester/biologist with local knowledge is contacted and asked to make the assessment.</p> <p>Map and checklist instructions</p> <p>-A map and checklist instruction of the harvesting site is prepared to ensure that the machine operator is aware of any protected or valuable nature elements/culture elements/HCVs. The map shows identified areas with HCV.</p> <p>-To be able to identify HCV areas during work, all machine operators working with wood chip projects</p>
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			<p>must document training in "Maskinfærdsel på Naturnære arealer" (Machine traffic in nature areas).</p> <p>-Biomass is only sold as SBP-compliant biomass if it originates from suppliers for which a Low Risk can be established for the four indicators with specified risks through measures to reduce the risk.</p> <p>Occasionally, a minor part of the wood chips may be purchased from other forest contractors. The procedure for the purchase of external wood chip is that Skovbygaard handles the purchase of feedstock from subcontractors as if it was its own project. The BP then handles the screening, mapping, risk assessment, field check to minimise risks.</p> <p>The BP has and implements a monitoring plan by sampling of the suppliers of Roundwood and wood chips respectively, which include clear sampling rules and how to monitor that the required mitigation measures are being implemented, records are being kept and whether the measures were shown to be effective in addressing the identified risks.</p>
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	There can be defined different "source types" e.i. sources of biomass feedstock that share properties with regard to presence, mapping and protection HCVs, including Key biotopes and biodiversity in a broader sense, the following source types are defined and their risk levels assessed: 1. Feedstock originating from FSC or PEFC certified forests: LOW RISK. 2. Feedstock originating from forest estates with a Green Management plan: It is a	<p>To minimise the specified risk for uneven-aged standards or stands of broadleaf species and move it to 'Low Risk', Skovbygaard is working according to its own risk mitigation measures described in the company procedures manual.</p> <p>General:</p> <p>-The BP handles the entire process for most of the wood chip sold by the BP. This means customer contact, job planning, job execution</p>

	<p>values from forest management activities.</p>	<p>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. 3. Feedstock from thinning in even-aged stands of conifers: LOW RISK. 4. Feedstock from thinning in first generation afforestation areas: LOW 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 risk of HCVs being present, but not identified or mapped is specified: SPECIFIED RISK. 6. Feedstock from non-forest areas, e.g. nature maintenance projects, windbreaks or residential areas: LOW RISK. Risk conclusion in RRA, under indicator 2.1.2: Please see indicator 2.1.1 for discussion regarding the risk designation for identification and mapping of HCVs.</p>	<p>as well as the transport and sale of wood chip. Each job order/project is planned and controlled by the management team.</p> <p>-Each wood chip project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc.</p> <p>Screening:</p> <p>-For all suppliers (forest owners), the BP enters into an agreement with the forest owner about the harvest operation. During the pre-meeting, questions are asked regarding a green management plan or 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.</p> <p>-The forest area is screened through checking all known data (DM&E's map portal with all available maps and records) from the official databases/portals.</p> <p>Field control</p> <p>-The BP physically inspects and assess the areas of all suppliers after the screening and before felling. This means that it is highly certain that the areas are screened correctly.</p> <p>-The forest area is classified as one of the before mentioned six types. This division is made by the management team, which is familiar with identifying key biotopes according to the Danish methodology.</p> <p>-If the area is assessed as the forest type with specific risk and Kasper/Joachim has any doubt about the nature values on site, an external assessment from a</p>
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			<p>forester/biologist with local knowledge is contacted and asked to make the assessment.</p> <p>Map and checklist instructions</p> <p>-A map and checklist instruction of the harvesting site is prepared to ensure that the machine operator is aware of any protected or valuable nature elements/culture elements/HCVs. The map shows identified areas with HCV.</p> <p>-To be able to identify HCV areas during work, all machine operators working with wood chip projects must document training in "Maskinfærdsel på Naturnære arealer" (Machine traffic in nature areas).</p> <p>-Biomass is only sold as SBP-compliant biomass if it originates from suppliers for which a Low Risk can be established for the four indicators with specified risks through measures to reduce the risk.</p> <p>Occasionally, a minor part of the wood chips may be purchased from other forest contractors. The procedure for the purchase of external wood chip is that Skovbygaard handles the purchase of feedstock from subcontractors as if it was its own project. The BP then handles the screening, mapping, risk assessment, field check to minimise risks.</p> <p>The BP has and implements a monitoring plan by sampling of the suppliers of Roundwood and wood chips respectively, which include clear sampling rules and how to monitor that the required mitigation measures are being implemented, records are being kept and whether the measures were shown to be effective in addressing the identified risks.</p>
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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 concludes that for these areas the risk is specified based on the same findings as for indicators 2.1.1 and 2.1.2.	<p>To minimise the specified risk for uneven-aged standards or stands of broadleaf species and move it to 'Low Risk', Skovbygaard is working according to its own risk mitigation measures described in the company procedures manual.</p> <p>General:</p> <ul style="list-style-type: none"> -The BP handles the entire process for most of the wood chip sold by the BP. This means customer contact, job planning, job execution as well as the transport and sale of wood chip. Each job order/project is planned and controlled by the management team. -Each wood chip project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc. <p>Screening:</p> <ul style="list-style-type: none"> -For all suppliers (forest owners), the BP enters into an agreement with the forest owner about the harvest operation. During the pre-meeting, questions are asked regarding a green management plan or forest certification. If the property is certified or has a green management plan, the map with recorded key biotopes must be provided to the BP. -The forest area is screened through checking all known data (DM&E's map portal with all available maps and records) from the official databases/portals. <p>Field control</p> <ul style="list-style-type: none"> -The BP physically inspects and assess the areas of all suppliers after the screening and before
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		<p>felling. This means that it is highly certain that the areas are screened correctly.</p> <p>-The forest area is classified as one of the before mentioned six types. This division is made by the management team, which is familiar with identifying key biotopes according to the Danish methodology.</p> <p>-If the area is assessed as the forest type with specific risk and Kasper/Joachim has any doubt about the nature values on site, an external assessment from a forester/biologist with local knowledge is contacted and asked to make the assessment.</p> <p>Map and checklist instructions</p> <p>-A map and checklist instruction of the harvesting site is prepared to ensure that the machine operator is aware of any protected or valuable nature elements/culture elements/HCVs. The map shows identified areas with HCV.</p> <p>-To be able to identify HCV areas during work, all machine operators working with wood chip projects must document training in "Maskinfærdsel på Naturnære arealer" (Machine traffic in nature areas).</p> <p>-Biomass is only sold as SBP-compliant biomass if it originates from suppliers for which a Low Risk can be established for the four indicators with specified risks through measures to reduce the risk.</p> <p>Occasionally, a minor part of the wood chips may be purchased from other forest contractors. The procedure for the purchase of external wood chip is that Skovbygaard handles the purchase</p>
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			<p>of feedstock from subcontractors as if it was its own project. The BP then handles the screening, mapping, risk assessment, field check to minimise risks.</p> <p>The BP has and implements a monitoring plan by sampling of the suppliers of Roundwood and wood chips respectively, which include clear sampling rules and how to monitor that the required mitigation measures are being implemented, records are being kept and whether the measures were shown to be effective in addressing the identified risks.</p>
Denmark	2.2.4 The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected (CPET S5b).	The RRA under this indicator concludes: 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 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.	<p>To minimise the specified risk for uneven-aged standards or stands of broadleaf species and move it to 'Low Risk', Skovbygaard is working according to its own risk mitigation measures described in the company procedures manual.</p> <p>General:</p> <ul style="list-style-type: none"> -The BP handles the entire process for most of the wood chip sold by the BP. This means customer contact, job planning, job execution as well as the transport and sale of wood chip. Each job order/project is planned and controlled by the management team. -Each wood chip project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc. <p>Screening:</p> <ul style="list-style-type: none"> -For all suppliers (forest owners), the BP enters into an agreement with the forest owner about the harvest operation. During the pre-meeting, questions are asked regarding a green management

			<p>plan or 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.</p> <p>-The forest area is screened through checking all known data (DM&E's map portal with all available maps and records) from the official databases/portals.</p> <p>Field control</p> <p>-The BP physically inspects and assess the areas of all suppliers after the screening and before felling. This means that it is highly certain that the areas are screened correctly.</p> <p>-The forest area is classified as one of the before mentioned six types. This division is made by the management team, which is familiar with identifying key biotopes according to the Danish methodology.</p> <p>-If the area is assessed as the forest type with specific risk and Kasper/Joachim has any doubt about the nature values on site, an external assessment from a forester/biologist with local knowledge is contacted and asked to make the assessment.</p> <p>Map and checklist instructions</p> <p>-A map and checklist instruction of the harvesting site is prepared to ensure that the machine operator is aware of any protected or valuable nature elements/culture elements/HCVs. The map shows identified areas with HCV.</p> <p>-To be able to identify HCV areas during work, all machine operators working with wood chip projects must document training in "Maskinfærdsel på Naturnære</p>
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		<p>arealer" (Machine traffic in nature areas).</p> <p>-Biomass is only sold as SBP-compliant biomass if it originates from suppliers for which a Low Risk can be established for the four indicators with specified risks through measures to reduce the risk.</p> <p>Occasionally, a minor part of the wood chips may be purchased from other forest contractors. The procedure for the purchase of external wood chip is that Skovbygaard handles the purchase of feedstock from subcontractors as if it was its own project. The BP then handles the screening, mapping, risk assessment, field check to minimise risks.</p> <p>The BP has and implements a monitoring plan by sampling of the suppliers of Roundwood and wood chips respectively, which include clear sampling rules and how to monitor that the required mitigation measures are being implemented, records are being kept and whether the measures were shown to be effective in addressing the identified risks.</p>
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7 **Non-conformities and observations**

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:	N/A
Certification decision by (name of the person):	N/A
Date of decision:	N/A
Other comments:	N/A