DNV Business Assurance Finland Oy

Ab Evaluation of Marius Pedersen A/S - EHJ Energi Compliance with the SBP Framework: Public Summary Report

First Surveillance Audit

www.sbp-cert.org

The promise of good biomass

Completed in accordance with the CB Public Summary Report Template Version 1.8

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

Version 1.1: published 30 January 2018

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1 Overview

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

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Audit team leader: Anja Skriver Brogaard

Audit team members: Anja Skriver Brogaard

Name of the Company: Marius Pedersen A/S - EHJ Energi

Company legal address: Hadstenvej 16, 8370 Randers SV, Denmark

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Company website: www.ehj-energi.dk

Installation date: N/A
(production of heat, cooling or electricity from biomass has started)

SBP Certificate Code: SBP-05-22

Date of certificate issue: 02 Nov 2023

Date of certificate expiry: 01 Nov 2028

Audit closing meeting date: 30 Oct 2024

Audit cycle: First Surveillance Audit

2 Scope of the evaluation and SBP certificate

Scope Item	Check all that apply to the Certificate Scope	Change in scope (N/A for Assessments)
Primary Activity:	Biomass Producer	☐
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 REDII scheme	No	☐
Includes REDII SBE	No	☐
Includes communication of Dynamic Batch Sustainability Data (DBSD)	No	☐
Includes Group Scheme	No	☐
Products	Chips	☐

Feedstock types:	Primary, Tertiary	☐
Feedstock origin (countries):	Denmark	☐
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Denmark	☐
Chain of custody system implemented:	PEFC: PEFC Certificate number: NC-PEFC/COC-025953	☐
	Transfer	☐

2.1 Description of the company

EHJ Energi & Miljø A/S is a Danish limited liability company based in Randers, Denmark. The BP is a wood chip producer and trucking company and produces wood chips for a number of Danish customers. EHJ produces the wood chips with its own mobile wood chippers in Denmark. The feedstock from the Denmark comes from wood chips projects in forests and non-forest areas. The BP can potentially also source SBP feedstock in form of certified fuel wood logs or wood chips in Poland, Norway, Germany, Estonia and Latvia, but has not sourced any SBP feedstock from any of these countries in the reporting period. Wood from Norway would be sourced as SBP-compliant biomass (BP acting as a trader downstream of the biomass production process – has not occurred in the reporting period), while feedstock from Germany, Poland, Estonia and Latvia will be purchased as PEFC or FSC certified. This feedstock can be sourced directly from the certified forest or through PEFC or FSC Chain of Custody companies. Since only PEFC or FSC certified material is sourced; the SBE is only applied for feedstock sourced from Denmark. The BP also sources tertiary feedstock, which is predominantly discarded packaging crates and pallets. This feedstock is sorted and classed in accordance with Danish legislation and the SBP requirements for Tertiary Feedstock as defined in Instruction Note 4A: SBP tertiary feedstock requirements .

2.2 Detailed description of the Chain of Custody system

The BP is a member of the PEFC CoC group certificate held by industry association Danske Maskinstationer & Entreprenører, with PEFC COC certificate code: NC-PEFC/COC-025953. The BP implements a PEFC CoC system based on physical segregation. Therefore, SBP claims can only be made for material that is delivered directly from the wood chipper in the forest, or via the storage yards used by the BP, where physical segregation is ensured, and no uncontrolled material (“other biomass”) has been added. All relevant information with regards to volume tracking and verification of origin is handled in the BP’s system for tracking projects and storage yard volumes, and production orders and in the system from in- and outbound sales documents.

3 Specific objective

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

4 Evaluation process

4.1 Timing of evaluation activities

Audit Level of Effort (LoE)		
Activity	***Auditors***	**Auditor hours**
4. Other	Karina Seeberg Kitnaes	1.0
2. On-site (excl. travel time)	Anja Skriver Brogaard	12.0
3. Report writing	Anja Skriver Brogaard	6.0
1. Preparation	Anja Skriver Brogaard	2.0

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Audit preparation and planning	Home office	Anja Brogaard	15 Sep 2024/09:00
Opening meeting	on-site BP office	Anja Brogaard	29 Oct 2024/09:00
SBP std. 1, 2, 4 and 5 review of BP compliance	on-site BP office	Anja Brogaard	29 Oct 2024/09:30

Field visits and inspection of storages	on-site operations and storages	Anja Brogaard	30 Oct 2024/09:00
Closing meeting	on-site BP office	Anja Brogaard	30 Oct 2024/15:30
Reporting	Home office	Anja Brogaard	14 Nov 2024/09:00
Technical Review	Home office	Karina Seeberg Kitnaes	20 Dec 2024/09:00

Auditor qualification		
Auditor name	**Role**	**Qualification**
Anja Skriver Brogaard	Lead Auditor, TL	SBP Lead Auditor. M.Sc. Forest Economics from Norwegian University of Life Sciences (NMBU). More than 15 years of professional experience as technical expert, evaluator and advisor in forestry and the wood industry with focus on legality and EUTR, EC, SBP, FSC/PEFC FM and COC certification. Since 2011, Anja has conducted multiple evaluations of forest managements and chain of custodies against applicable and qualifying standards in Denmark, Norway, Chile, USA and Russia.
Karina Seeberg Kitnaes	Technical Reviewer	SBP Auditor and program manager. M.Sc. biologist from Aarhus University. More than 25 years of professional experience as expert on forest ecology and Natura 2000 implementation in Eastern and Northern Europe and with EUTR, SBP, FSC/PEFC FM and COC certification. Since 2001, she has performed countless biomass verifications and evaluations of forest

		managements, chain-of-custodies against applicable and qualifying standards in Denmark, Belarus, England, Estonia, Finland, Latvia, Lithuania, Malaysia, Norway, Poland, Scotland, Russia (Siberia), Slovakia and Sweden.

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 surveillance audit included:
- Review of 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 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 report.
- Review of relevant data and records related to SBP Std. 4 on Chain of Custody, including supplier and customer trade documentation, volume calculation verification, classification and crosscheck with DTS database records.
- Review of 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, verification of performed screening, classification of feedstock and mitigation measures 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 the Instruction note 5E on collection and communication of data and the resulting SAR report for mobile and stationary chipping in correct format.

4.3 Sampling methodology

Sampling methodology based on the following complexity factors: - Number of Supply Bases: 1, Denmark Number of suppliers: multiple forest owners - Types of risk identified: four specified risk indicators in RRA = same risks: damage to key biotopes/nature values in uneven aged broadleaved forest stands. - Number of risk mitigation measures: 3: screening, field verification and monitoring - Results of internal monitoring by the BP: low risk, no damage observed. - Number of performed harvest operations with screening, work instructions, maps and field control. With sampling according to square root of number of operations with specified risk, plus selection of different types of operations with different feedstock classification types. 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 - Review of origin, screening and field verification by sampling of projects; sampling of screening and performed field verification performed and one contractors checked (interview and review of sampled operations).

4.4 CB stakeholder engagement

N/A, this is an annual surveillance audit.

4.5 Stakeholder feedback

N/A, no stakeholder comment received.

5 Results

5.1 Main strengths and weaknesses

Main strengths: The main strengths of the BP is related to the relatively simple operation, with all administrative tasks being carried out by the financial manager or his administrative assistant, and the fact that all SBP feedstock under SBE is purchased in forest or stand of origin. 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 origin to the end-points, the full overview of suppliers, the use of the SBP approved RRA for Denmark with identification of four indicators with specified risk. The BP has well-developed and clear SVP risk mitigation measures to get these four specified risk indicators categorized to low risk, including the screening and monitoring of suppliers and the origin and the system setup, procedures, field verification, control and monitoring of forest operations.
The BP has worked closely with the consultant from the industry association DM&E, who has assisted in creating the Supply Base Report and the documented management system, etc. The cooperation between DM&E and the BP was found to have been intensified by: DM&E has trained the BP in HCV identification of non-forest areas; assistance from DM&E on how to act legally correct for a project involving protection of a water stream; assistance from DM&E on updating SBR; continued availability of DM&E for screening of specified risk forest areas.

5.2 Rigour of Supply Base Evaluation

Only feedstock from the supply base Denmark. The BP has used the SBP endorsed regional risk assessment (RRA) for Denmark, which has been widely circulated for stakeholder consultation. Based on the “specified risks” in this risk assessment the organization has implemented relevant mitigation measures. 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 also implemented a control system for tertiary post consumer feedstock.

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 practice for all indicators. For the four indicators with specified risk in the RRA, the BP has developed clear risk mitigation measures, including supplier screening (all similar suppliers being forest owners or land owners), and screening procedures for the forest site before harvest operations, routines for field verification, recording and control and monitoring mechanisms of the forest operations conducted.

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

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). Transport distances are recorded for all truckloads of SBP-compliant biomass delivered using a bespoke smartphone app.

5.4 Competency of involved personnel

The BP has a relatively simple operation, with all administrative tasks being carried out by managing manager or his administrative assistant. Due to organizational changes, the BP does not have in-house competences in conducting field inspection and planning of operations. The company only supplies primary feedstock that are screened by external forest expert from DM&E.

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

All involved personal demonstrated adequate knowledge in relevant fields, including feedstock classification, screening for nature values (external consultant) and implementation of relevant mitigating measures during operation onsite in order to secure low risk and protect nature values. The BP has documented qualification requirements for personnel involved in the different aspects of the SBP system, including the qualifications needed for SBE and the implementation of the risk mitigation measures, including identification of potential nature values on site.

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 and Std. 2 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).

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

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

The BP has defined and implement mitigation measures according to the risks identified in the SBP endorsed Regional Risk Assessment for Denmark (June 2017), which found 4 Indicators with specified risk and suggests mitigating measures. It is important to note that the BP has found during their internal audit, that the previous methodology for field identification, mapping and protection of key biotopes had not been sufficient, and therefore have contracted a forest and landscape engineer to conduct this process at all wood chip projects in specified risk sub-scope areas. As part of their monitoring system, during the field verification audits, some wood chips projects falling in specified-risk sub-scopes were audited.

The table below shows the specified risk Indicators and the corresponding mitigation methods that the BP is implementing. However, the BP does not implement the suggestion that HCV maps are made publicly available, since this is seen as being invasive of the privacy of the forest owner. The auditor has accepted this conclusion. The reason for this is that it may not be desired by the forest owner. Another reason is that competitors would be able to identify the BP's customers which the BP wish to be confidential. All information is disclosed to the auditor and contain registrations over key biotopes and historical or cultural remnants

The BP has documented and described systematic procedures for implementing the relevant risk mitigating measures according to the broadly recognized risk levels of the different sub-scopes of the stand of origin. Some forests have a so-called green management plan, which has been produced with a subsidy from the government. The green management plan includes both traditional forest management plan elements and maps, and in most cases also includes maps and management guidelines for key biotopes and sensitive and legally protected areas. For forests with a green management plan, the relevant maps of HCVs will be used and for For all stands Specified risk stands without the necessary identification and mapping of Key Biotopes, an onsite inspection is will be carried out by a trained professional and the necessary identification and mapping of Key Biotopes is carried out and maps identifying HVCVs, including key biotopes and any legal protections are shared with the machine operators, along with instructions to protect these interests, biologically important dead wood or biodiversity trees and any other practical information the operators might need.

General:
- The BP handles the entire process from origin to the wood chips sold by the BP: Customer contact, job planning and harvest operation as well as transport and sale. Each job order/project is planned and controlled by the manager.
- Each project is given a unique case number and address, which is marked in the system, on the work instruction, weighing forms etc.

Screening:
- For all suppliers (forest owners), the BP makes an agreement with the forest owner on the harvest operation. During the pre-meeting, questions are asked regarding 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 BP has expertise in identification of key biotopes.
- 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 (external consultant) physically assess the project area after screening and before felling and classifies to one of the RRA defined six types+one additional type.
- If the area is assessed as type with specific risk and if the manager has any doubt about the nature values on site, a forester/biologist is contacted and asked to make the assessment.

Operation:
- A map and checklist instruction of the project site is prepared to ensure that the machine operator is aware of any protected or valuable key biotopes/HCVs. The map shows identified values.
- During and after the forest operation, the manager checks the area for any damage to key biotopes/HCVs.
- The feedstock is chipped on site and the wood chips are only sold as SBP-compliant biomass if it originates from suppliers for which Low Risk though the risk reducing procedures is confirmed.

The review of the lead auditor included checking forest operation sites, interviewing the project manager and checking training implemented and checking the recorded information and examples of maps with known key biotopes/HCVs, project work instructions, project id documentation and company evaluation. Thus the BP has also implemented documented procedures for identification, mapping and protection of HCVs and for protection of biologically valuable dead wood in the forests. The BP has described a short procedure for monitoring the implementation and effectiveness of the planned mitigation measures during annual internal audits.

6.2 Specified risk indicators and mitigation measures

Country:
Denmark

Indicator:
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.

Specific risk description:
Not all forest and other areas with high conservation values in the Supply Base are identified and mapped

Mitigation measure:
The goal of the mitigation measure is to ensure that any HCV in the area within the Supply Base is identified and sufficiently mapped before sourcing begins of feedstock for biomass production, so that the information about any HCVs can be securely passed on to staff carrying out the felling and chipping operation.
The BP creates a map for all wood chip production areas, and all project are assigned a project ID and a checklist is filled in by the owner-operator. This also includes assigning the project to the correct sub-scope.

1. Primary feedstock from FSC or PEFC certified forests
2. Primary feedstock from forests with a green management plan
3. Primary feedstock from even-aged, non-native coniferous stands
4. Primary feedstock from thinnings of first-generation forest estates
5. Primary feedstock from forests without a green management plan or certification
6. Primary feedstock from non-forest areas, such as windbreaks, city and park areas, nature projects

If the area is in a specified risk sub-scope, it is checked if certification or green management plan maps are available, and if this is the case, these are used. This ensures that natural values, including key biotopes can be respected and protected during felling and extraction. If the area is in a specified risk sub-scope, and no maps of key biotopes is available, procedures state that a local expert must be consulted. The online HNV forest map (Map with indication of prevalence of areas of High Nature Value, which available at http://miljoegis.mim.dk/cbkort?profile=miljoegis-plangroendk) is also checked prior to the field survey of HCVs for a calculated indication of the potential for HCVs. If the area is too small to carry the cost of a local expert, the biomass will be classed a “other biomass”. If the project area is in a low risk sub-scope, screening is not conducted. Further consideration for all wood chip production areas include consulting maps of legally protected areas, e.g. wetland, marchland, bog, heath or areas of historical, archaeological or any other legal protection status. Procedures are also in place to ensure that any information the owner might have about nesting trees, fox burrows, special local agreements etc. are registered in the project documents.

During the field visits at a sample of the wood chip production sites it was verified that the sites had been visited by the BP Forester, and that the site had been surveyed and any key biotopes and other HCVs had been identified and mapped. The BP forester was found to be competent in the identification and mapping. On this background the Mitigating measure for specified risk indicator 2.1.1 was found sufficient by auditor.

Country:
Denmark

Indicator:
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.

Specific risk description:
Potential threats to forests and other areas with high conservation values from forest management activities are not identified and addressed.

Mitigation measure:
For all wood chip production areas the following material is given to the operator(s):
- Map of project area
- Written instructions from project manager (owner-operator)
- Checklist as per 2.1.1
- Any other relevant information

This, along with easy access to the project responsible (owner-operator) via mobile phone, ensures that any identified element on the maps requiring protection and any other element requiring protection is respected during felling, extraction and wood chip production processes.

During the field visits at a sample of the wood chip production sites it was verified that the key biotopes and other HCVs had been identified and mapped, and the maps been forwarded to the contractor with instructions, so that any potential risk from forest management activities or wood chip production had been successfully mitigated, and no damages to key biotopes or other HCVs were found. On this background the Mitigating measure for specified risk indicator 2.1.2 was found sufficient by auditor.

Country:
Denmark

Indicator:
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).

Specific risk description:
Not all key ecosystems and habitats are conserved or set aside in their natural state

Mitigation measure:
Risk mitigation measures are the same as for Indicator 2.1.2:

For all wood chip production areas the following material is given to the operator(s):
- Map of project area
- Written instructions from project manager (owner-operator)
- Checklist as per 2.1.1
- Any other relevant information

This, along with easy access to the project responsible (owner-operator) via mobile phone, ensures that any identified element on the maps requiring protection and any other element requiring protection is respected during felling, extraction and wood chip production processes.

During the field visits at a sample of the wood chip production sites it was verified that the key biotopes and other HCVs had been identified and mapped, and the maps been forwarded to the contractor with instructions, so that any potential risk from forest management activities or wood chip production had been successfully mitigated, and no damages to key ecosystems or habitats were found. On this background the Mitigating measure for specified risk indicator 2.2.3 was found sufficient by auditor.

Country:
Denmark

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

Specific risk description:
Biodiversity is not seen as sufficiently protected

Mitigation measure:
The goal of the mitigation measure is to ensure that biodiversity is sufficiently protected. This Indicator is seen as being partially covered by Indicators 2.1.1 and 2.1.2, and as such Low risk will be demonstrated or reached through mitigating measures. Required risk mitigation measures are the same as outlined for Indicators 2.1.1 and 2.1.2.
Due to the technical requirements that the biomass shall fulfill with regards to humidity and density, it is generally not accepted by Energy Producers that decaying wood is used as input in the chips supplied from Danish Forests. The BP has also established procedures for ensuring that biologically valuable dead and decaying and deadwood on the forest floor is not chipped or removed in connection with production and extraction of biomass. The BP has also established procedures for ensuring that a volume of deadwood is left in the forest after final felling, and for preserving standing dead trees in thinning or afforestation areas.

During the field visits at a sample of the wood chip production sites it was verified that the sites had been visited by the BP Forester, and that the site had been surveyed and any key interests for biodiversity been protected though identification, mapping and instructions to contractors regarding protection of any key biotope, HCVs or any biologically important trees of deadwood. On this background the Mitigating measure for specified risk indicator 2.2.4 was found sufficient by auditor.

7 Non-conformities and observations

NC number NC-005003 (SBP-S1-2024-01)	**NC Grading: Minor**
Standard:	SBP Standard 4: Chain of Custody
Requirement:	5.3.1 All requirements of the relevant chain of custody control system specified in the SBP-approved CoC system shall be implemented to calculate outputs. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP use PEFC physical separation as CoC system. System set up to record all inputs and outputs. The BP manage a physical storage on-site of biomasse on behalf of a customer (Thise). The material has already been sold to the customer. However, the BP has not removed or kept separate these (already sold) volumes from their own PEFC/SBP volume records.	
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-005001 (SBP-S1-2024-02)	**NC Grading: Minor**
Standard:	SBP Standard 1: Feedstock Compliance Standard
Requirement:	2.1 General Principles N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has generally implemented measures to identify and adress potential threats. However, one project (Projekt 8074) was observed during field visit, where the trees were cleared around § 3 water pond. The BP could not provide evidence to show, that this was approved by authorities.	
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-005002 (SBP-S1-2024-03)	**NC Grading: Minor**
Standard:	SBP Standard 1: Feedstock Compliance Standard
Requirement:	2.1 General Principles N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP has generally implemented control systems and procedures for verifying feedstock is not from converted forest . However, one project (Projekt 8074) was observed during field visit, where the project area was clearcut. The BP could not provide evidence to show either that the area was cleared for infrastructure purpuse or would be re-planted.	
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-005004 (SBP-S12024-02)	**NC Grading: Minor**
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	7.1 The BP shall prepare a Supply Base Report (SBR) which shall be made readily accessible on the BP's website. Commercially sensitive and confidential information may be excluded from the SBR. N/A N/A N/A

Description of Non-conformance and Related Evidence:	
The BP has not made available the latest approved version of the SBR and SBE on the company web-page in Danish and English version	
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):	Karina Seeberg Kitnaes
Date of decision:	21 Dec 2024
Other comments:	The certificate is maintained