



SA Certification Forest Certification Public Report



**Forest Manager/Owner/organisation
(Certificate Holder):**

Billerud Skog & Industri AB

Forest Name/Group Name:

Group of forest owners

Region and Country:

Sweden

Standard:

PEFC SWE 004:5 - Requirements for Group Certification
PEFC SWE 002:5 Swedish PEFC Forest Standard, incl. parts of PEFC
SWE 001:5.

Certificate Code:

SA-PEFC-FM-013202

PEFC License Code:

PEFC/05-31-78

Date of certificate issue:

18 March 2022

Date of expiry of certificate:

17 March 2028

	Assessment date	Date Report Finalised/ Updated	SA Auditor	Checked by	Approved by
RA	24.08-31.09.2022	23-dec-22	Karina Kitnaes; Lennart Holm	Rob Shaw	Rob Shaw
S1	23-31.08.2023	27-nov-23	Karina Kitnaes	Janette McKay	Janette McKay
S2	26.08-03.09.2024	03-dec-24	Karina Kitnaes; Michael Koldsø	Janette McKay	Janette McKay
S3					
S4					

Disclaimer: auditing is based on a sampling process of the available information.
Please note that the main text of this report is publicly available on request

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Soil Association Certification Ltd • Company Registration No. 726903
A wholly-owned subsidiary of the Soil Association Charity No. 20686

1,0	BASIC INFORMATION	
1.1	Certification Body	Soil Association Certification
1.1.1	Certificate registration code	SA-PEFC-FM-013202
1.1.2	Type of certification	FSC and PEFC FM group
1.1.2.1	ISO certification	ISO 9001 and ISO 14001, certificates held on file
1.2	Details of forest manager/owner/contractor/wood procurement organisation (Certificate Holder)	
1.2.1	Company name and legal entity	Billerud Skog & Industri AB
1.2.2	Company name and legal entity in local language	Group of forest owners
1.2.3	Company registration number	556023-8338
1.2.4	Contact person	Sara Waern
1.2.5	Business address	Kontorsvägen 3, SE-80181 Gävle
1.2.6	Country	Sweden
1.2.7	Tel	026-151567 / 072-2151567
1.2.8	Fax	-
1.2.9	e-mail	sara.waern@billerud.com
1.2.10	web page address	https://www.billerud.se/skog
1.2.11	Application information completed by duly authorised representative	Sara Waern
1.2.12	Any particular logistics for travel arrangements to the site or between the sites?	None
1.3	Scope of certificate	
1.3.1	Type of certificate	Group
1.3.1.a	Type of operation	Forest owner(s), or
1.3.1.b	Type of operation	Wood procurement organisation(s), or
1.3.2.a	Name(s) of the forest/organisations covered by the certificate	See Annex 7
1.3.2.b	Number of group members	263
1.3.3	Number of Forest Management Units (FMUs)	263
1.3.4	Country	Sweden
1.3.5	Region	All regions in Sweden
1.3.6	Latitude	6613800-6906400
1.3.7	Longitude	360000-696700
1.3.8	Hemisphere	North
1.3.9	Forest Zone or Biome	Boreal
1.3.10	PEFC Notification Fee:	PEFC Sweden invoices the PEFC fee
1.4	Forest management	
1.4.1	Type of enterprise	Group
	Tenure management	Private / Community Some parts: Indigenous N/A
	Ownership	Private / Community Some parts: Indigenous
	Outsourced processes or consultancy by third parties	Contractors for harvesting etc.
1.4.2	Total area (hectares)	152.468,90
1.4.3	Forest Type	Semi-Natural & Mixed Plantation & Natural Forest
1.4.4	Forest Composition	Coniferous dominant
	List of High Nature Values	HCV 1 – Species diversity. Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels. HCV 2 – Landscape-level ecosystems and mosaics. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels. HCV 3 – Ecosystems and habitats. Rare, threatened, or endangered ecosystems, habitats or refugia. HCV 4 – Critical ecosystem services. Basic ecosystem services in critical situations. HCV 5 – Community needs. Sites and resources fundamental for satisfying the basic necessities of local communities or Indigenous
1.4.6	Plantation species category	N/A
1.4.7	Principal Species	See Annex 3
1.4.8	Annual allowable cut (cu.m.yr)	307 404 m3
	Actual Annual Cut (cu.m.yr)	254 776 m3
1.4.9	Product categories	Round wood; biofuel; Tops and twigs
1.4.10	Point of sale	Standing / Roadside
1.4.11	Number of workers – Employees	Group Manager: m: 63, f: 7 Group Members (230-250): m: 85%, f: 15%
		Total: 300-320
1.4.12	Contractors/Community/other workers	Group Manager: m: 6; f: 0 Group Members: m: 149; f: 81
		Total: 236
1.4.13	Pilot Project	No
1.4.16		
	Division of FMUs	Number
	Less than 1000 ha	254
	1000 ha – 10,000 ha	9
	More than 10,000 ha	1
	Total	264
		Area
		61628,5
		23150,9
		46889
		131668,4

1,0	BASIC INFORMATION	
1.1	Certifieringsföretag	Soil Association Certification
1.1.1	PEFC Certifikatkod	SA-PEFC-FM-013202
1.1.2	Typ certifiering	FSC och PEFC FM grupp
1.1.2.1	ISO certifiering	ISO 9001 och ISO 14001 certifiering, certifikaten bevarat i arkiv
1.2	Detaljer om skogsbruksledare/ägare	
1.2.1	Företagets namn	Billerud Skog & Industri AB
1.2.2	Företagets namn på svensk	Gruppe av skogsägare
1.2.3	Registreringsnummer	556023-8338
1.2.4	Kontaktperson	Sara Waern
1.2.5	Organisationsadress	Kontorsvägen 3, SE-80181 Gävle
1.2.6	Land	Sverige
1.2.7	Telefon	026-151567 / 072-2151567
1.2.8	Fax	-
1.2.9	E-mail	sara.waern@billerud.com
1.2.10	Hemsida	https://www.billerud.se/skog
1.2.11	Ansökan information fyllt av auktoriserade representanter	Sara Waern
1.2.12	Särskilda logistik rörande researrangemang?	None
1.3	Certifikatets täckning	
1.3.1	Certifikatstyp	Grupp
1.3.1.a	Typ operation	Skogsbrukare/-ägare
1.3.1.b	Typ operation	
1.3.2a	Namnen på skogarna under certifikatet	Se Bilaga A7.
1.3.2b	Antal PEFC gruppmedlemmar	263
1.3.3	Antal FSC skogsbruksenheter	263
1.3.4	Land	Sverige
1.3.5	Region	Hela Sverige
1.3.6	Breddgrad	6613800-6906400
1.3.7	Längdgrad	360000-696700
1.3.8	Hemisfär	Nord
1.3.9	Skogszon	Boreal
1.3.10	PEFC notifikationsavgift	PEFC Sverige uppkräver PEFC avgiften
1.4	Skogsbruk	
1.4.1	Företagstyp	Grupp
	Nyttjanderätt	Privat / Kommune Delvist: Ursprungsbefolkning Inte relevant
	Ägarskab	Privat / Kommune Delvist: Ursprungsbefolkning
	Utliciterat proces e.l.	Entreprenörer
1.4.2	Total areal (hektar)	152.468,90
1.4.3	Skogstyp	Semi-naturlig
1.4.4	Skogssammansättning Skogar med höga bevarandevärden eller höga naturvärden	Barr dominerat HCV 1 - Artdiversitet. Globalt, regionalt eller nationellt betydelsefulla koncentrationer av biologisk mångfald, inklusive endemiska, sällsynta eller hotade arter. HCV 2 – Ekosystem på landskapsnivå. Intakta skogslandskap och stora skogsekosystem på landskapsnivå och mosaiker av ekosystem som är betydelsefulla på global, regional eller nationell nivå. HCV 3 – Ekosystem och livsmiljöer. Sällsynta eller hotade ekosystem, livsmiljöer eller refugieområden. HCV 4 – Viktiga ekosystemtjänster. Områden som kan upprätthålla grundläggande naturgivna funktioner vid utsatta situationer. HCV 5 – Lokalsamhällens behov. Platser och tillgångar som är av avgörande betydelse för att tillgodose lokalsamhällens eller urfolks
1.4.6	Kategori av plantage trädslag	Inte relevant
1.4.7	Huvud trädslag	Se Annex 3
1.4.8	Årliga tillåtat avverkning (kubikmeter/år)	307 404 m3; Årliga tillåtat avverkning är olika för väjr gruppmedlem.
	Aktuel årliga avverkning (kubikmeter/år)	254 776 m3; Aktuel årliga avverkning är olika för väjr gruppmedlem.
1.4.9	Produktkategori	Rundvirke, massevirke, gröt
1.4.10	Försäljningsplats	Stående / Vid väg
1.4.11	Antal anställda	Group Manager: m: 63, f: 7 Group Members (230-250): m: 85%, f: 15%
1.4.12	Entreprenör/andre arbetare	300-320 Group Manager: m: 6; f: 0 Group Members: m: 149; f: 81
1.4.13	Pilotprojekt	236 Nej
1.4.16	Uppdelning av fastigheter	Antal
	Mindre änd 1000 ha	254
	1000 ha – 10,000 ha	9
	Mera änd 10,000 ha	1
	Total	264
		Areal
		61628,5
		23150,9
		46889
		131668,4

No.	Grade	Non-compliance (or potential non-compliance for an Observation)	Std ref	Corrective Action Request English	Korrigerande åtgärder Svensk	Deadline	Date & Evaluation of Root Cause & Corrective action evidence	Status	Date Closed
CARs from MA									
No non-compliances identified								Closed	
CARs from S1									
No NCs identified								Closed	
CARs from S2									
2024.1	Minor	The group has a general stakeholder list, but has not documented evaluation of the needs and expectations of these stakeholders.	PEFC SWE 004:5; 4.2.1.14	The group manager shall identify what interested stakeholders that are relevant to the forest management and determine the interested stakeholders' relevant needs and expectations on the forest management.	The group manager ska identifiera vilka intressenter som är relevanta för verksamheten samt bedöma intressenternas relevanta behov och förväntningar på verksamheten.	12 months from receipt of report		Open	

5	THE FOREST
5,3	SUMMARY OF FOREST MANAGEMENT
5.3.1	<p>Description of Management System</p> <p>The Group Manager has a complete set of group scheme required guidelines, descriptions, templates and formats, which are kept in a folder for the group scheme. The system is set up as centralised procedures. Each Group Member has a detailed GIS based forest management plan. Besides the forest management plan, the group members hold information from national databases on e.g. cultural heritage, protected areas, species etc.</p> <p>At the Group Manager, there are technical and human capacities to hold the functions and responsibilities as Group Manager. The Group Members are private forest owners. Most of the group members contract planners/managers and contractors to perform the forest operations.</p>
5.3.2	<p>Management objectives</p> <p>For each group member, the management objectives are formulated in the general information of the GIS based forest management plans or in written forest policies. The management objectives are for most group members focused on meeting national and international standards and on the three cornerstones of sustainability: Economy, Social and Environmental benefits.</p>
5,4	SUMMARY OF ORGANISATIONAL STRUCTURE AND MANAGEMENT
5.4.1	<p>Demonstration to commitment to maintain effectiveness and improvement of the management system in order to enhance overall performance; management system still effective and relevant (accounting for changes and clients objectives)</p> <p>The group manager is Billerud (Group Manager), which offers membership for forest owners in the PEFC (and FSC) groups maintained by the unit. The group manager has a responsible staff member for the group, as well as a core team of foresters and other professionals to manage the group.</p> <p>The group manager has a core group, which performs management reviews, approvals of new group members and annual reports as well as performs internal audits at the group manager. The group manager performs assessments of potential group members and when the group members have been accepted performs internal audits of the group members by sampling, as well as formulates and maintains the management system with policies and procedures for the PEFC (and FSC) group.</p>
5.4.2	<p>Description of Management System</p> <p>The management system of Billerud (Group Manager) consists of a documented digital system with centralised policies and procedures. The group manager has a ISO 14001 based steering system, which include all required procedures and policies in accordance with the applicable ISO 14001 and PEFC standards.</p> <p>Each year, the group manager organises group member meetings, where the group members receive relevant training and information on identified non-compliances and observations. Together, the group manager and the group members develop solutions to identified non-conformities if any.</p> <p>Based on the internal audits of the group members by sampling performed by the group manager, the follow up with the group members on daily basis and on the annual review of the group members performance, an annual report is prepared by the group manager with results and description of the evaluations on improving performance and maintaining effectiveness of the group scheme.</p>
5.5	SUMMARY OF ISO 14001 BASED SYSTEM
5.5.1	<p>Description of System</p> <p>See above under 5.4.1 and 5.4.2.</p> <p>The management system of Billerud (Group Manager) consists of a documented digital system with centralised policies and procedures. The group manager has a ISO 14001 based steering system, which include all required procedures and policies in accordance with the applicable ISO 14001 and PEFC standards.</p> <p>The Group Manager has the full system operating and kept in organised folder system. Billerud (Group Manager) holds valid ISO 14001 certificate and operates an Environmental Management System, which complies with the requirements of ISO 14001:2015 for the following scope: Management of FSC® & PEFC Forestry Group Scheme Certification.</p> <p>The management system is well structured and combined with other certification systems. The company has multiple certification systems in place and well understands what is needed. The Billerud administration is very clear and well structured. Control of documents, processes and activities are performed in an organized manner</p>

5	SKOGEN
5,3	Sammanfattning av skogsförvaltningen
5.3.1	<p>Beskrivning av systemet</p> <p>Gruppledaren har en komplett uppsättning av det krävade gruppsystemet med riktlinjer, beskrivningar, mallar och formaten, som hålls i en mapp för gruppen. Systemet sätts upp som centraliserade förfaranden/rutiner/proceduren. Varje gruppmedlem har en detaljerad GIS skogsbruksplan. Förutom skogsbruksplan, har gruppmedlemmarna information från nationella databaser på t.ex. kulturarv, skyddade områden, arter etc.</p> <p>Vid gruppledaren, finns tillräcklig tekniska och mänskliga resurser för att upprethålla ansvaret som gruppledare. Gruppmedlemmarna är privata skogsägare. Gruppmedlemmarna anställer förvaltare och entreprenörer till att utföra de skogliga verksamheten.</p>
5.3.2	<p>Syfte</p> <p>För varje gruppmedlem är förvaltningsmålen formuleras i den allmänna informationen i den GIS förvaltningsplanen eller i en skriftlig skogspolitik. Förvaltningsmålen för de flesta gruppmedlemmar fokuserat på att möta nationella och internationella standarder och på de tre hörnstenarna i hållbarhet: Ekonomi, sociala och miljömässiga förhållanden.</p>
5,4	SAMMENFATTNING AV ORANISATIONELLA STRUKTUR OCH FÖRVALTNING
5.4.1	<p>Demonstration av åtagande att upprätthålla effektivitet och förbättring av förvaltningssystemet för att förbättra övergripande prestanda; Ledningssystem fortfarande effektivt och relevant (redovisning av förändringar och klientmål)</p> <p>Gruppförvaltare är Billerud (Group Manager), som erbjuder medlemskap för skogsägare i PEFC (och FSC) gruppen, som underhålls av enheten.</p> <p>Gruppledaren har en grupp, som utför ledningsgenomgång, godkännanden av nya gruppmedlemmar och årsredovisningar samt utför internrevisioner hos gruppledaren. Gruppledaren utför bedömningar av potentiella nya gruppmedlemmar och när gruppmedlemmarna har accepterats utför internrevisioner av gruppmedlemmarna genom provtagning samt formulerar och underhåller förvaltningssystemet med policies och rutiner för PEFC (och FSC) gruppen.</p> <p>Beskrivning av Ledningssystemet</p> <p>Ledningssystemet för Billerud (Group Manager) består av ett dokumenterat system med centraliserade policyer och förfaranden. Gruppledaren har ett ISO 14001-baserat styrsystem nedskrivet i en "Miljömanual" och en "Ledningshandbok" som innehåller alla nödvändiga förfaranden och policyer i enlighet med gällande ISO 14001 och PEFC-standarder.</p> <p>Gruppledaren organiserar varje år gruppmedlemsmöten där gruppmedlemmarna får relevant utbildning och information om identifierade avvikelser och observationer. Tillsammans utvecklar Gruppledaren och gruppmedlemmarna lösningar för de identifierade avvikelserna om sådana finns.</p> <p>Baserat på gruppgruppens internrevisioner av gruppmedlemmarna genom provtagning, daglig uppföljning av gruppmedlemmarna och årlig översyn av Gruppledaren utarbetar en årsrapport med resultat och beskrivning av utvärderingarna för att förbättra utförande och upprätthålla grupplanens effektivitet.</p>
5.5	SAMMENFATTNING AV ISO 14001 BASERAT SYSTEM
5.5.1	<p>Beskrivning av system</p> <p>Se ovan under 5.4.1 och 5.4.2.</p> <p>Ledningssystemet för Billerud (Group Manager) består av ett dokumenterat system med centraliserade policyer och förfaranden. Gruppledaren har ett ISO 14001-baserat styrsystem nedskrivet i en "Miljömanual" och en "Ledningshandbok" som innehåller alla nödvändiga förfaranden och policyer i enlighet med gällande ISO 14001 och PEFC-standarder.</p> <p>Billerud (Group Manager) har ett ISO 14001 Certifikat och driver ett miljöledningssystem som uppfyller kraven i ISO 14001: 2015 för följande omfattning: Förvaltning av FSC® & PEFC Skogsbruksgruppcertifiering.</p>

7,0	SECOND SURVEILLANCE
7,1	Surveillance Assessment dates
	26.08-03.09.2024
	Itinerary
	26/08 Opening meeting - Group manager and auditors
	26/08 Audit: Review of documentation & Group systems, staff interviews
	27/08 Site visit Group member 1, MU 1
	27/08 Site visit Group member 2, MU 2
	28/08 Site visit Group member 3, MU 3
	28/08 Site visit Group member 4, MU 4
	28/08 Site visit Group member 5, MU 5
	28/08 Site visit Group member 6, MU 6
	29/08 Site visit Group member 7, MU 7
	29/08 Site visit Group member 8, MU 8
	30/08 Site visit Group member 9, MU 9
	30/08 Site visit Group member 10, MU 10
	02/09 Site visit Group member 11, MU 11
	02/09 Site visit Group member 12, MU 12
	06/09 Audit: Review of documentation & Group systems, staff interviews continued
	06/09 Closing meeting - Group manager and auditors
7.1a	Any deviation from the audit plan and their reasons? N
7.1b	Any significant issues impacting on the audit programme N
7,2	Estimate of person days to complete surveillance assessment
	12 person days including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)
7,3	Surveillance Assessment team
	The assessment team consisted of:
	Karina Kitnaes is auditor and business manager at WSP Danmark. 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.
	Michael Koldsoe is auditor at WSP Danmark. B.Sc. forester from the Danish forestry school. More than five years of professional experience as a forester, and with wood procurement with focus on tree species and legality in Central- and Eastern Europe. Since 2022, Michael has performed many biomass verifications and evaluations of chain-of-custodies and forest managements against applicable and qualifying standards in Denmark, Latvia, Poland, Sweden and Georgia.
	Team members' c.v.'s are held on file.
7.3.1	Report author Karina Kitnaes
7,4	Audit Objectives, Audit Criteria and Assessment process
7.4.1	Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:
	a) determination of the conformity of the client's management system, or parts of it, with audit criteria;
	b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;
	c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;
	d) as applicable, identification of areas for potential improvement of the management system.

7.4.2	<p>The Audit Criteria are contained in the relevant PEFC Scheme and normative documents, and are effectively reproduced through the checklists and other elements of this Report Template and Soil Association Certification's Management system.</p> <p>Criteria assessed at audit</p> <p>Criteria were selected for assessment based on • areas of potential weakness /related to previous CARs or issues, • related to stakeholder comments received, • where there have been changes in management/scope, • relating to key objectives and on going activities and • to ensure that all principles are assessed at least once during the 4 surveillance visits.</p> <p>The following criteria were assessed: 4 and App. 2</p>
7.4.3	<p>Assessment Process</p> <p>The assessment involved review of relevant group and management planning documentation and records, site visits, discussion with forest managers and workers and completion of the group and forest management checklists. The number of sites selected was based on the sampling calculation given in Annex 8. Sites were selected to include areas of recent or on-going operations, areas of public access, areas of conservation value and to include group members not previously visited by SA Certification</p>
7,5	<p>Stakeholder consultation</p> <p>144 consultees were contacted 3 responses were received Consultation was carried out on 27.06.2024 3 interviews in person during field visits See A2 for summary of issues raised by stakeholders and SA Cert response</p>
7,6	<p>Review of corrective actions</p> <p>Action taken in relation to previously issued conditions is reviewed given in Section 2 of this report.</p>
7,7	<p>Justification for selection of items and places inspected</p> <p>Main sites visited in each FMU</p> <p>1) a. Compartments with final harvest, many zones set aside as protected, marked with band during planning. b. Compartments with final harvest, zones set aside as protected, marked with band during planning, high stumps created. C. Compartments classified as NO and set aside as protected due to older forest stand with higher values. d. compartments with soil preparation and planted young stand 6-7 years old with good regeneration.</p> <p>2) No forest operations since the group member has joined the group in 2020, visits to compartment classified as NO and set aside as protected due to old growth. Compartments planned for harvest: mature Spruce stands. Forest road system, edge zones towards mire and lakes intact.</p> <p>3) a. Compartments with planned harvest in mature stand and Nature Value Assessment conducted, recorded occurrence of dead wood. b. Compartments with second thinning, after nature value assessment, pre-tending of stand. C. Compartment classified as key biotope and set aside as protected: swamp forest with water stream, recorded in national register.</p> <p>4) a. Compartments with final harvest, with intact edge zone towards water/dike for future buffer zone, nature value assessment conducted, planning performed with setting aside zones for care of values. b) Compartment with shelter tree harvest, leaving seed trees of Pine for natural regeneration. c) Compartments with final harvest, planning has marked with band in the field, groups of trees retained, retention trees retained.</p> <p>5) Compartments with final harvest with set aside zones for care of recorded values, forest skidding track kept without damage to soil, many zones set aside.</p> <p>6) a. Compartments with thinnings conducted, while retaining and protecting dead wood and creating high stumps, as well as retaining existing broadleaved trees. b) Compartments with final harvest on steep slope, with many zones set aside for care of existing values.</p>

	<p>7) a. Compartments with thinnings conducted and pre-thinning leaving broadleaved trees where possible, while retaining dead wood and creating high stumps. b) Compartments with final harvest with zones set aside for care of existing values and landscape. c) Compartments with final harvest, with zones set aside for existing values, forest skidding track, buffer zones retained along myre, walking path kept free of harvesting remnants and cultural stumps created to make the path better visible.</p> <p>8) a. Compartments classified as NO and protected with older forest stand and large stones/rocks. c) Planned final harvest in compartments, with conducted planning in the field and marked borders with band towards zones to be retained such as small stream, dead wood and moist zones.</p> <p>9) Many compartments in larger forest part with conducted thinnings, with many retained intact zones and high variation of older forest stands and species, as well as moist zones. Thinnings well adapted to the present forest stands, where the owner has specific wish to implement close-to-nature forestry.</p> <p>10) a. Compartments with final harvest, with zones set aside for existing values, forest skidding tracks and retained nature value trees. B. Compartments set aside as protected key biotope, with intact forest cover.</p> <p>11) a. Compartments with thinnings conducted and pre-thinning leaving broadleaved trees where possible, while retaining dead wood and creating high stumps. b) Compartments with final harvest with zones set aside for care of existing values and landscape. c) Compartments with final harvest, with zones set aside for existing values, cultural stumps created to make the path better visible.</p> <p>12) a. Compartments with second and first thinnings, with retention zones and created high stumps. Nature values assessment conducted and planning in the field using band to mark zones to be kept intact. b) Compartments with pre-thinning where broadleaved trees are retained to the extent possible. c) Compartments with thinnings and many zones retained and marked with band from the planning, nature value assessment and buffer zones intact towards swamp forest. d) Compartments with performed co-planning with sami as part of the planning, setting aside intact zones for reindeer herding, and final harvest in smaller plots.</p>
7,8	<p>Confirmation of scope</p> <p>The assessment team reviewed the current scope of the certificate in terms of certified forest area and products being produced. There was no change since the previous evaluation.</p>
7,9	<p>Changes to management situation- results of management review/internal audit</p> <p>Effectiveness of management system</p> <p>Description of any continual improvement activities</p> <p>The assessment team reviewed the management situation. No material changes to the management situation were noted.</p>
7,10	<p>Results of surveillance assessment</p> <p>Results of the surveillance assessment are recorded in the standard and checklist Annex 1 and any Non-compliances identified are given in Section 2 of this report. See also Issues arising below. Note that this audit is based on a sampling process of the available information.</p>
7,11	<p>Review of complaints or Issues arising</p> <p>Where an issue was difficult to assess or contradictory evidence was identified this is discussed in the section below as an Issue and the conclusions drawn given.</p>
Ref	<p>Issue</p> <p>None</p>

7,0	ANNAN ÅRLIGA REVISION
7,1	<p>Revisionsdatum 26.08-03.09.2024</p> <p>Tidsplan 26/08 Öppning - gruppledaren och revisorerna 26/08 Granskning av dokumentation & Gruppsystem/-rutiner, interview 27/08 Site besök Gruppmedlem 1, Skog 1 27/08 Site besök Gruppmedlem 2, Skog 2 28/08 Site besök Gruppmedlem 3, Skog 3 28/08 Site besök Gruppmedlem 4, Skog 4 28/08 Site besök Gruppmedlem 5, Skog 5 28/08 Site besök Gruppmedlem 6, Skog 6 29/08 Site besök Gruppmedlem 7, Skog 7 29/08 Site besök Gruppmedlem 8, Skog 8 30/08 Site besök Gruppmedlem 9, Skog 9 30/08 Site besök Gruppmedlem 10, Skog 10 02/09 Site besök Gruppmedlem 11, Skog 11 02/09 Site besök Gruppmedlem 12, Skog 12 06/09 Granskning av dokumentation & Gruppsystem/-rutiner, interview 06/09 Avslutning - (gruppledaren och revisorerna)</p> <p>7.1a Any deviation from the audit plan and their reasons? N</p> <p>7.1b Any significant issues impacting on the audit programme N</p>
7,2	<p>Estimerat antal dagar för revisionen 12 dagar inkl förberedelse, intressent konsultation, fältbesök, rapportering och kommunikation med klienten.</p>
7,3	<p>Revisor teamet Revisionsteamet bestod av: Karina Kitnaes, Revisor och Business Manager vid WSP Danmark. Biolog M.Sc. från Aarhus Universitet. Mer än 25 års professionel erfarenhet som expert inom skogsekologi och Natura 2000 implementering och inom EUTR, SBP, FSC/PEFC FM och COC certifiering. Sedan 2001 har hon genomfört otaliga biomasseverifikationer och utvärderingar av bl.a. skogsförvaltningen och Chain-of-Custodies mot gällande och kvalificerande standarder i Danmark, England, Estland, Finland, Vitryssland, Lettland, Litauen, Malaysia, Norge, Polen, Skottland, Ryssland (Sibirien), Slovakien och Sverige. Michael Koldsø, Revisor vid WSP Danmark. Skov- og Landskabsingeniør fra Københavns universitet. Mere end 5 års profesioneel erfaring som skovfoged og indkøber af træ, med fokus på forskellige træarter og lovlig oprindelse i Central- og Østeuropa. Siden 2022 har Michael arbejdet med biomasseverifikationer og evalueringer af bla. skovforvaltninger, chain-of-custodies imod gældende og kvalificerende standarder i Danmark, Letland, Polen, Sverige og Georgien. Team members' c.v.'s are held on file.</p>
7.3.1	<p>Rapport författare Karina Kitnaes</p>
7,4	<p>Revisionsmål, kriterier och standarder som används (inklusive version och godkänt datum)</p>
7.4.1	<p>Revisionsmål för Soil Association Certification är att bedöma organisationen mot det relevanta PEFC systemet och tillhörande PEFC standard dokument och relevanta ISO-standarder och ska inkludera följande:</p> <p>a) fastställande av att kundens ledningssystem, eller delar av det, överensstämmer med revisionskriterier;</p> <p>b) fastställande av ledningssystemets förmåga att säkerställa att kunden uppfyller tillämpliga lagstadgade, regulatoriska och avtalsenliga krav;</p> <p>c) fastställande av effektiviteten hos ledningssystemet för att säkerställa att kunden rimligen kan förvänta sig att uppnå sina specificerade mål;</p> <p>d) i tillämpliga fall, identifiering av områden för potentiell förbättring av ledningssystemet.</p>

7.4.2	<p>Revisionskriterierna finns i det relevanta PEFC systemet och standard dokument, och återges effektivt genom checklistorna och andra delar av denna rapportmall och Soil Association Certification's ledningssystem.</p> <p>Kriterier gransket vid revisionen</p> <p>Kriterier blev valda för bedömning utifrån • områden med potentiella brister / relaterad till tidigare CARs eller olösta problem, • anknytning till intressenternas synpunkter, • där det har skett förändringar i förvaltningen/området omfattat av certifikatet, • om centrala mål och pågående aktiviteter och • att säkerställa att alla principer bedöms minst en gång under de 4 revisionsbesöken.</p> <p>Följande kriterier blev granskade: 4 och App. 1</p>
7.4.3	<p>Assessment Process</p> <p>Revisionen involverade genomgång av relevant grupp och förvaltningsdokumentation, fältbesök, intervjuer och diskussioner med skogsförvaltare/-ägare, och slutförande av checklistan. Antalet av enheter som valts ut baserades på beräkning av stickprov i bilaga 8. Fältbesök valdes till områden senast utförda eller pågående aktiviteter, områden där allmänheten har tillträde, områden med bevarandevärden och att inkludera gruppmedlemmar som inte tidigare besökts av SA Cert.</p>
7,5	<p>Intressent konsultation</p> <p>144 intressenter blev kontaktat. 2 svar blev mottagit. Konsultation blev genomförd 27.06.2024 3 intervjuer i fält Se A2 för sammanfattning</p>
7,6	<p>Översyn av korrigerande åtgärder/handlingar</p> <p>Åtgärder som har genomförts i förhållande till tidigare utgivna korrigerande åtgärder (CARs) är utvärderade i avsnitt 2 i denna rapport.</p>
7,7	<p>Justification for selection of items and places inspected</p> <p>Main sites visited in each FMU</p> <p>1) a. Compartments with final harvest, many zones set aside as protected, marked with band during planning. b. Compartments with final harvest, zones set aside as protected, marked with band during planning, high stumps created. C. Compartments classified as NO and set aside as protected due to older forest stand with higher values. d. compartments with soil preparation and planted young stand 6-7 years old with good regeneration.</p> <p>2) No forest operations since the group member has joined the group in 2020, visits to compartment classified as NO and set aside as protected due to old growth. Compartments planned for harvest: mature Spruce stands. Forest road system, edge zones towards mire and lakes intact.</p> <p>3) a. Compartments with planned harvest in mature stand and Nature Value Assessment conducted, recorded occurrence of dead wood. b. Compartments with second thinning, after nature value assessment, pre-tending of stand. C. Compartment classified as key biotope and set aside as protected: swamp forest with water stream, recorded in national register.</p> <p>4) a. Compartments with final harvest, with intact edge zone towards water/dike for future buffer zone, nature value assessment conducted, planning performed with setting aside zones for care of values. b) Compartment with shelter tree harvest, leaving seed trees of Pine for natural regeneration. c) Compartments with final harvest, planning has marked with band in the field, groups of trees retained, retention trees retained.</p> <p>5) Compartments with final harvest with set aside zones for care of recorded values, forest skidding track kept without damage to soil, many zones set aside.</p> <p>6) a. Compartments with thinnings conducted, while retaining and protecting dead wood and creating high stumps, as well as retaining existing broadleaved trees. b) Compartments with final harvest on steep slope, with many zones set aside for care of existing values.</p>

	<p>7) a. Compartments with thinnings conducted and pre-thinning leaving broadleaved trees where possible, while retaining dead wood and creating high stumps. b) Compartments with final harvest with zones set aside for care of existing values and landscape. c) Compartments with final harvest, with zones set aside for existing values, forest skidding track, buffer zones retained along myre, walking path kept free of harvesting remnants and cultural stumps created to make the path better visible.</p> <p>8) a. Compartments classified as NO and protected with older forest stand and large stones/rocks. c) Planned final harvest in compartments, with conducted planning in the field and marked borders with band towards zones to be retained such as small stream, dead wood and moist zones.</p> <p>9) Many compartments in larger forest part with conducted thinnings, with many retained intact zones and high variation of older forest stands and species, as well as moist zones. Thinnings well adapted to the present forest stands, where the owner has specific wish to implement close-to-nature forestry.</p> <p>10) a. Compartments with final harvest, with zones set aside for existing values, forest skidding tracks and retained nature value trees. B. Compartments set aside as protected key biotope, with intact forest cover.</p> <p>11) a. Compartments with thinnings conducted and pre-thinning leaving broadleaved trees where possible, while retaining dead wood and creating high stumps. b) Compartments with final harvest with zones set aside for care of existing values and landscape. c) Compartments with final harvest, with zones set aside for existing values, cultural stumps created to make the path better visible.</p> <p>12) a. Compartments with second and first thinnings, with retention zones and created high stumps. Nature values assessment conducted and planning in the field using band to mark zones to be kept intact. b) Compartments with pre-thinning where broadleaved trees are retained to the extent possible. c) Compartments with thinnings and many zones retained and marked with band from the planning, nature value assessment and buffer zones intact towards swamp forest. d) Compartments with performed co-planning with sami as part of the planning, setting aside intact zones for reindeer herding, and final harvest in smaller plots.</p>
7,8	<p>Bekräftelse av certifikatets täckning</p> <p>Revisorteamet granskade den nuvarande täckning av certifikatet mot den FSC certifierade skogsarealen och de produkter som produceras. Inga ändringar siden förra revision.</p>
7,9	<p>Förändringar i förvaltningen</p> <p>Inspektionsteamet granskade förvaltningssituationen. Inga förändringar i ledningen sedan den senaste revisionen.</p>
7,10	<p>Resultat av utvärderingen</p> <p>Resultaten av utvärderingen redovisas i standard- och checklistan i bilaga 1 och konstaterade avvikelser ges i avsnitt 2 i denna rapport. Se också pkt Synpunkter nedan.</p>
7,11	<p>Uppkomna Synpunkter</p> <p>Där ett ämne var svårt att undersöka eller där motstridande synpunkter blivit identifierat, beskrivs dessa nedan.</p>
Ref	<p>Synpunkter</p> <p>Ingen</p>



Soil Association Certification Decision

Description of client / certificate holder	
Name:	Billerud Skog & Industri AB
Code:	SA-PEFC-FM-013202
Country:	Sweden
# of sites:	263
# of ha:	152.468,90
Presence of indigenous people:	Yes

Summary of audit	
Type:	PEFC (and FSC) S2
Names of auditors:	Karina Kitnaes; Michael Koldsø
Report Reviewer:	Janette McKay
SA Certification staff member recommending certification decision:	Janette McKay

Report summary	
# of pre-conditions:	0
# of MAJOR conditions:	0
# of Minor conditions:	1
# of observations:	0
Describe any potentially contentious issues:	None
Location of report:	Filed under: Forestry/Certification records

Recommendation	
I have reviewed the report of this assessment (including stakeholder consultation and peer review summary as appropriate) and	I recommend that the certification decision for approval by SA Cert subject to compliance with the CARs listed above.
Date:	29-11-2024

Approval	
Certification Decision:	Approved: Maintain /grant certification
Name:	Janette McKay
Certification Decision made on behalf of Soil Association Certification Ltd:	Janette McKay
Date:	03-12-2024



Product Schedule



This schedule details the products which are included in the scope of the company's certification. It shall accompany the PEFC certificate. If the product scope changes a new schedule will be issued.
Certificate scope including products and certified sites may also be checked on the PEFC database www.pefc.org

Description of client / certificate holder

Name: Billerud Skog & Industri AB
Address: Kontorsvägen 3, SE-80181 Gävle
Country: Sweden
Code: SA-PEFC-FM-013202
Type of certificate: Group
Date of issue: 18-mar-22 Date of expiry: 17-mar-28

Product Groups available from this certificate holder include:

PEFC Status	Product Category	Product code	Species
100% PEFC certified	Roundwood (logs)	10100	1
100% PEFC certified	Roundwood (logs)	10100	3
100% PEFC certified	Fuel wood	20100	3

Approval

Name:
Signed:
Date:

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