



# SA Certification Forest Certification Public Report



Manager/Owner/**organisation**  
(Certificate Holder): Stora Enso Skog AS

Forest Name/**Group Name**: N/A

Region and Country: Norway

Standard: PEFC N 02:2022 Norwegian PEFC Forest Standard  
PEFC N 03:2022 Requirements for direct and group certification

Certificate Code: SA-PEFC-FM-013577

**PEFC License Code:** PEFC/03-22-22

Date of certificate issue: 13 December 2023

Date of expiry of certificate: 12 December 2028

	Assessment date	Date Report Finalised/ Updated	SA Auditor	Checked by	Approved by
PA	22.09.2023	17.10.2023	Karina S. Kitnaes	Valentins Kuksinovs	Valentins Kuksinovs
MA	23-25.10.2023	23/11/2023 13/12/2023	Karina S. Kitnaes	Valentins Kuksinovs	Valentins Kuksinovs
S1	13-15.11.2024	11.02.2025	Karina S. Kitnaes	Antonia Dunwoody	John Rogers
S2	09-10.10.2025	05.jan.26	Karina S. Kitnaes & Jeppe L. Aaquist	Antonia Dunwoody	Antonia Dunwoody
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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<b>1,0</b>	<b>BASIC INFORMATION</b>		
<b>1,1</b>	<b>Certification Body</b>	<b>Soil Association Certification Ltd</b>	<i>Guidance</i>
1.1.1	Certificate registration code	SA-PEFC-FM-013577	<i>To be completed by SA Certification on issue of certificate</i>
1.1.2	Type of certification	PEFC Only	
1.1.2.1	PEFC ONLY - Norway and Sweden - it is also necessary that you have ISO 14001 certification - please provide a copy of your certificate	Valid ISO 14001 certificate: 169468-2014-AE-SWE-SWEDAC	<i>attached?</i>
<b>1,2</b>	<b>Details of forest manager/owner/contractor/wood procurement organisation (Certificate holder)</b>		
1.2.1	Company name and legal entity	Stora Enso Skog AS	
1.2.2	Company name and legal entity in local language	Stora Enso Skog AS	
1.2.3	Company registration number	938124337	
1.2.4	Contact person	Stig Hellerud	
1.2.5	Business address	Vestsivegen 269, N-2411 Elverum	<i>Street/Town(City)/State(County)/Zip(Postal code)</i>
1.2.6	Country	Norway	
1.2.7	Tel	+47 9500 4444	
1.2.8	Fax	-	
1.2.9	e-mail	<a href="mailto:stig.hellerud@storaenso.com">stig.hellerud@storaenso.com</a>	
1.2.10	web page address	<a href="https://forest.storaenso.com/nb-no">https://forest.storaenso.com/nb-no</a>	
1.2.11	Application information completed by duly authorised representative	Stig Hellerud	<i>Insert electronic signature or name as equivalent here</i>
1.2.12	Any particular logistics for travel arrangements to the site or between the sites?	N/A	
<b>1,3</b>	<b>Scope of certificate</b>		
1.3.1	Type of certificate	Group	<i>Single / Group</i>
1.3.1.a	Type of operation	Forest owner(s), or	<i>Forest owner(s)</i>
1.3.1.b	Type of operation	Wood procurement organisation(s), or	<i>Wood procurement organisation(s), or Forest contractor(s): - Felling operations contractor - Silvicultural contractor, or - Forest management planning contractor For groups see Annex 7</i>
1.3.2a	Name(s) of the forest/organisations covered by the certificate	See Annex 7	
1.3.2b	Number of group members	137	<i>Applicable for groups only</i>
1.3.3	Number of Forest Management Units (FMUs)	137	<i>FMU = Area covered by Forest Management Plan</i>
1.3.4	Country	Norway	
1.3.5	Region	All of Norway	
1.3.6	Latitude	See A7	<i>x deg, x min E or W - Coordinates should refer to the center of the FMU. For Groups/Multiple FMUs write "refer to A7".</i>
1.3.7	Longitude	See A7	<i>x deg, x min, N or S - Coordinates should refer to the center of the FMU. For Groups/Multiple FMUs write "refer to A7"</i>
1.3.8	Hemisphere	North	<i>North/ South</i>
1.3.9	Forest Zone or Biome	Boreal	<i>Boreal/ Temperate/Subtropical/Tropical</i>
1.3.10b	PEFC Notification Fee:	PEFC Norway invoices the CH directly	

1,4 Forest management		Choose from:	
1.4.1	Type of enterprise	Group	Industrial/Non Industrial/Government/ Private/Communal/Group/Resource Public/State/Community/Private (please give total # ha for each type)
	Tenure management	Private	Indigenous/Concession/Low intensity/Small producer
		N/A	Church
		N/A	Public/State/Community/Private
	Ownership	Private	Indigenous
		N/A	Please provide details of any, eg. Management Planners, forest surveyors, contracting other than harvesting (see 1.4.12)
	Outsourced processes or consultancy by third parties	Harvest contractors	
1.4.2	Total area (hectares)		82 080,34
1.4.3	Forest Type	Semi-Natural & Mixed Plantation & Natural Forest	Natural/Plantation/Semi-Natural & Mixed Plantation & Natural Forest
1.4.4	Forest Composition	Coniferous dominated	Broad-leaved/Coniferous/Broad- leaved dominant/Coniferous dominant
	List of High Nature Values	Key biotopes (nøkkelbiotoper, BVOs)	List these (definition of HCV is not a PEFC requirement in all countries, so listing nature values is more precise)
1.4.6	Plantation species category	N/A	Not applicable/Indigenous/Exotic/ Mixed Indigenous and exotic
1.4.7	Principal Species	See Annex 3 Species	Tree species – list or see Annex 3
1.4.8	Annual allowable cut (cu.m.yr)	N/A	
	Actual Annual Cut (cu.m.yr)	N/A	
1.4.9	Product categories	Roundwood, logs Wood chips Energy wood Wood residues	Round wood / Treated roundwood / Firewood / Sawn timber/ Charcoal / Non timber products – specify / Other - specify
1.4.10	Point of sale	Standing/Roadside/Delivered	Standing / Roadside / Delivered
1.4.11	Number of workers – Employees	m: 5+2 f: 0	Number male/female
	Total:		7
1.4.12	Contractors/Community/other workers	2 entreprenører, m: 28 f: 2	Number male/female
	Total:		2
1.4.13	Pilot Project	NO	Drop down list Y/N
1.4.16	<b>Division of FMUs</b>	<b>Number</b>	<b>Area</b>
	Less than 1000 ha*	115	32746,34
	1000 ha – 10,000 ha	22	49334,00
	More than 10,000 ha	0	0
	Total	137	82080,34

\*SLIMF: 1000 ha in Norway





2,0 CORRECTIVE ACTION REGISTER

Stora Enso Skog AS

No.	Grade	Non-compliance (or potential non-compliance for an Observation)	Std ref	Corrective Action Request ENGLISH
<b>CARs from MA</b>				
2023.6	Minor	Since the group is not yet certified, the group has not yet published the CB MA audit report nor the annual environmental report for the group on its webpage.	PEFC N 03:2022, 5.2.13-14	The group manager should: 14. Publish the summary of the certification body's audit report prepared in connection with certification. 15. Create an annual environmental report on compliance with certification requirements, including the results of internal audits and external audits, and on the effect of preventive and/or corrective measures. This environmental report should be publicly available and include: a. Executive about fulfilling the certification requirements, b. External audit; results, non-conformities and follow-up needs, c. Internal control system; results of internal audits and internal control, d. Non-conformities and external inquiries; overview and management, e. Implemented preventive and/or corrective measures.
<b>CARs from S1</b>				
2024.1	Minor	During the audit, the group manager showed the register of a long list of group members, some potential, some with signed certification agreement, but it was not really clear who was now actually group members. Immediately after the audit, the group manager sorted out the group members register and provided the clear information, but it was still not clear which group members have non-conformances nor which information was provided to the group members.	PEFC N 03:2022; 5.2	The group certificate holder is responsible for: 7. maintaining a list/register of certified forest properties with the following information on each member of the group: a. The forest property's land registration and property number. b. The name and address of the forest owner c. Certified forest area (productive forest area + unproductive forest area). This information can be taken from the forestry plan or the Gårdskart database. See <a href="http://gardskart.skogoglandskap.no/">http://gardskart.skogoglandskap.no/</a> d. Forest owners who have non-conformances in the pipeline and which have to implement corrective or preventive measures imposed by the group certificate holder. 8. Reporting statistics from the register to PEFC Norway. 9. Ensuring that group members receive the necessary information and instructions to meet the requirements of the Norwegian PEFC Forest Standard. 10. Regularly inform group members of amendments to the Norwegian PEFC Forest Standard. 11. Checking that the group's members meet the requirements in the certification system. See Chapter 8 for supplementary requirements for inspection and auditing. 12. Maintaining procedures for dealing with non-conformances and appeals.

2024.2	Minor	During the audit, the group manager could not provide evidence that the following information was provided to the group members: - environmental policy - information and guidance related to the Norwegian PEFC FM standard	PEFC N 03:2022; 7.2.1.3	The certificate holder shall establish communication to raise awareness among group members regarding: a) certificate holder's environmental policy; b) the requirements for sustainable forest management in the Norwegian PEFC Forest Standard; c) their contribution to the effect of the certification system and sustainable forest management, incl. benefits of improving the group's performance; d) the implications of not complying with the requirements of management systems, cf. PEFC N 03 7.7.
2024.3	Minor	During the audit, the group manager could not document that information had been provided to the group members on: - the plan with guidelines for the use of forestry management measures.	PEFC N 03:2022; 7.3.16	The certificate holder shall prepare a plan with guidelines for the use of various forestry management measures. The guidelines shall be based on the cycle of inventory and planning, implementation, monitoring and evaluation and include an appropriate assessment of the social, environmental and economic impacts of forestry management operations.
2024.4	Minor	During the audit, the group manager could not show clear written procedures for the process of accepting and recording new group members and did not have information on whether the group members were also group members of other groups (which is allowed under the Norwegian PEFC system)	PEFC N 03:2022; 5.2.1.4	The certificate holder shall establish critical procedures for recording new group members. The procedures shall at least verify information about the group member in accordance with the regulations in point 7 a, b and c, and including the requirements in 6.1.1.
2024.5	Minor	The group manager has performed internal control of own and group members performance. System in place to secure checking against the standards. However during the audit, the group manager could not document to have met the frequency of 10% and 5% controls as stated in the standard.	PEFC N 03:2022; 8.2.e	The certificate holder shall implement the Internal control requirements: Frequency of internal control is adapted to the risk of serious errors. As a yearly minimum, the following frequency should be used: - 10 % of completed harvesting and soil scarification assignments - 5 % of other forest measures assignments  <i>Where self-control is uncertain or there is little documentation, the frequency shall be increased accordingly.</i>

2024.6	Minor	The group manager did not have an overview of their GHG nor a plan for reducing these.	PEFC N 03:2022; 5.2.20	The certificate holder shall have an overview of their greenhouse gas emissions and continuously work to reduce these through climate-positive measures. As far as possible, quantitative measurements shall be done based on the best available method.
2024.7	Minor	The group manager did not have a clear overview of the competences of contractors used nor of the forest owners/group member' competences in cases where the owners are active in the forest.	PEFC N 02:2022; 2.3	The certificate holder shall ensure that anyone carrying out harvesting and other forestry operations have sufficient expertise.  <i>The skills of their own employees and hired labour must preferably be on a par with relevant expertise targets for the field of work in question in the specialist and vocational training for the forestry profession. For practical tasks, courses at Aktiv Skogbruk, education through Skogskolen (digital course) or equivalent will suffice.</i>
2024.8	MINOR	During the audit, it was unclear how retention trees are mapped and how it is secured that sufficient retention trees are set aside and mapped. In most cases, these were set aside as groups of retention trees. Obs. 2024.8 is raised to a minor.	PEFC N 02:2022; 13.7	Management of retention trees: The Certificate holder should secure that retention trees are mapped in connection to the harvest.  <i>Where several trees are set aside in groups, there are no requirements for mapping each tree. When a central database for retentions trees has been established, these must be reported.</i>
<b>CARs from S2</b>				
2025.1	MINOR	In small creek, used timber of an old bridge is laying near and in the water at forest owner Hellerud. Residual waste from logging activities were on its way down in the stream from sidebanks at one site visited. Minor CAR raised.	PEFC N 02:2022; 11.10	The certificate holder shall secure that all harvesting residues are cleared away from streams, rivers, water and trails and ski trails.

Korrigerende Tiltak NORSK	Root Cause analysis proposed by client at closing meeting	Corrective Action proposed by client at closing meeting	Deadline
<p>Gruppeleder må:</p> <p>14. Offentliggjøre sammendraget av sertifiseringsorganets revisjonsrapport som utarbeides i forbindelse med sertifiseringen.</p> <p>15. Lage en årlig miljørapport om oppfyllelse sertifiseringskravene, herunder resultatene fra internrevisjoner og eksterne revisjoner, og om effekten av forebyggende og/eller korrigerende tiltak. Miljørapporten skal være offentlig tilgjengelig og som minimum inneholde:</p> <p>a. Overordnet om oppfyllelse av sertifiseringskravene,  b. Ekstern revisjon; resultater, avvik og oppfølgingsbehov,  c. Internkontrollsystem; resultater av interne revisjoner og internkontroll,  d. Avvik og eksterne henvendelser; Oversikt og behandling,  e. Gjennomførte forebyggende og/eller korrigerende tiltak.</p>	Simply not managed to do so.	Receive summary report from CB after approval and upload on webpage. Prepare annual environmental report for the group and upload on webpage.	12 months from receipt of report
<p>Gruppesertifikatholder har ansvar for å:</p> <p>7. Ha oversikt/register over sertifiserte skogeiendommer med følgende opplysninger om hvert medlem i gruppen:</p> <p>a. Skogeiendommens gårds- og bruksnummer.  b. Navn og adresse på skogeier  c. Sertifisert skogareal (produktivt skogareal + uproductivt skogareal). Opplysningene kan hentes fra skogbruksplanen eller fra databasen Gårdskart. Se <a href="http://gardskart.skogoglandskap.no/">http://gardskart.skogoglandskap.no/</a>)  d. Skogeiere som har avvik under behandling og som skal gjennomføre korrigerende eller forebyggende tiltak som er pålagt av gruppesertifikatholder.</p> <p>8. Innrapportere statistikk fra registeret til PEFC Norge.  9. Sørge for at gruppemedlemmene får nødvendig informasjon og veiledning for å oppfylle kravene i Norsk PEFC Skogstandard.  10. Løpende informere gruppemedlemmene om endringer i Norsk PEFC Skogstandard.  11. Kontrollere at gruppens medlemmer oppfyller kravene i sertifiseringssystemet. Se kapittel 8 for utfyllende krav til kontroll og revisjon.  12. Ha rutiner for avvik- og klagebehandling.</p>	The group manager had not understood all aspects of this requirement	To set up improved register and documentation for group members.	12 months after receipt of report

<p>Sertifikatholder skal etablere kommunikasjon for å øke bevisstheten blant gruppelemmer vedrørende:</p> <p>a) sertifikatholders miljøpolicy;</p> <p>b) kravene i bærekraftig skogforvaltning nedfelt i Norsk PEFC Skogstandard;</p> <p>c) deres bidrag til effekten av sertifiseringssystemet og bærekraftig skogforvaltning, inkludert fordelene med forbedring av gruppens prestasjon.</p> <p>d) implikasjonene av å ikke samsvare med kravene til ledelsessystemet, jf. PEFC N 03 kap. 7.7 .</p>	<p>The group manager had not understood this requirement</p>	<p>To set up improved system of providing information to the group members.</p>	<p>12 months after receipt of report</p>
<p>Sertifikatholder skal utarbeide en plan med retningslinjer for bruk av ulike skogbrukstiltak. Retningslinjene skal baseres på syklusen av kartlegging og planlegging, implementering, overvåking og evaluering og en hensiktsmessig vurdering av de sosiale, miljømessige og økonomiske effektene av skogbrukstiltakene.</p>	<p>The group manager had not understood this requirement</p>	<p>To set up improved system of providing information to the group members.</p>	<p>12 months after receipt of report</p>
<p>Sertifikatholder skal etablere skriftlige prosedyrer for opptak av nye gruppelemmer. Prosedyrene skal minimum verifisere informasjon om gruppelemmet iht. pkt 7 a,b og c, og inklusiv kravet i pkt. 6.1.1. for gruppelemmene:</p> <p>5. <i>Melde avvik på skogeiendommene til øvrige sertifikatholdere dersom skogeier er tilsluttet mer enn ett gruppesertifikat.</i></p> <p>6. <i>Gi opplysninger om andre nåværende eller tidligere medlemskap i gruppesertifikat.</i></p> <p>7. <i>Opplyse om åpne avvik ved skifte til ny gruppesertifikatholder eller dersom skogeier er tilsluttet andre gruppesertifikat.</i></p> <p>8. <i>Bidra til å lukke avvik som oppstår på eiendommen.</i></p>	<p>The group manager had not understood this requirement</p>	<p>To prepare and implement the written procedures on accepting new group members.</p>	<p>12 months after receipt of report</p>
<p>Krav til internkontroll</p> <p>Hyppighet av internkontroll tilpasses risiko for alvorlige feil. Som minimum skal følgende hyppighet benyttes:</p> <ul style="list-style-type: none"> <li>- 10 % av gjennomførte hogst- og markberedningsoppdrag</li> <li>- 5 % av gjennomførte skogkulturoppdrag.</li> </ul> <p><i>Der egenkontrollen er usikker eller lite dokumentert økes hyppigheten tilsvarende.</i></p>	<p>The group manager was aware of the this, but had not managed to perform sufficient internal controls.</p>	<p>To make sure sufficient internal audits are conducted.</p>	<p>12 months after receipt of report</p>

<p>Sertifikatholder skal ha oversikt over sine klimautslipp og kontinuerlig jobbe for å redusere disse gjennom klimapositive tiltak. Det skal så langt som mulig gjøres gjennom kvantitative målinger ut fra beste tilgjengelige metode.</p>	<p>The group manager had not understood this requirement</p>	<p>To elaborate an overview of climate impacts</p>	<p>12 months after receipt of report</p>
<p>Sertifikatholder må sikre att de (skogeier og/eller entreprenør) som utfører hogst og skogbrukstiltak har tilstrekkelig kompetanse.</p> <p><i>Kompetansen hos egne ansatte og innleid arbeidskraft skal fortrinnsvis være på nivå med relevante kompetansemål for det aktuelle arbeidsfeltet i fag- og yrkesutdanningen for skogfaget. For praktiske oppgaver vil Aktivt Skogbruks-kurs eller tilsvarende være dekkende.</i></p>	<p>The group manager had not understood this requirement</p>	<p>To include this in the field app and in the work instructions</p>	<p>12 months after receipt of report</p>
<p>Forvaltning av livsløpstrær: Sertifikatholder bør sikre at livsløpstrær tilhørende gjennomført hogst kartfestes.</p> <p><i>Der flere trær står i gruppe er det ikke krav til kartfesting av hvert enkelt tre. Når det er etablert en sentral database for livsløpstrær skal disse rapporteres inn.</i></p>	<p>Retention trees are seen on site on all FMU's in a sufficient numbers, but mapping of the retention trees were lacking.</p>	<p>Ensure that forest workers map retention trees during harvest operations.</p>	<p>12 months after receipt of report</p>
<p>Sertifikatholder må sikre att hogstavfall ryddes bort fra bekker, elver, vann og stier og skiløyper. Dersom ikke særskilte forhold tilsier noe annet, skal rydding foretas omgående etter avsluttet hogst.</p>	<p>The contractor had not removed residual waste properly.</p>	<p>All residual waste near and in stream will be checked by the company and removed by the contractor that conducted the logging.</p>	<p>12 months after receipt of report</p>

**SA-PEFC-FM-013577**

<b>Date &amp; Evaluation of Root Cause &amp; Corrective action evidence</b>	<b>Status</b>	<b>Date Closed</b>
<p>S1 (2024): The group manager has not uploaded the CB report nor prepared and uploaded own annual environmental report. Transition period for the Norwegian PEFC standard is now passed and the observation raised to a Minor.</p> <p>StoraEnsoSkog.no under skogene vores - here the "Miljø rapport" and "PEFC Audit raport Stora Enso Skog" is uploaded and contain correct information. Verified during audit and by interview with group manager.</p>	Closed	10.10.2025
<p>Register improved and documentation for group members is updated and correct. Seen during audit and by interview with group manager.</p> <p>12. Document: Innrapportinger af avvik. Seen during audit.</p>	Closed	10.10-2025

Skogkveld (meeting) two times a year. Here information is given and discussed. Group members are invited by SMS and Email and potential new members. Verified by interview group manager. Meeting held 23. januar 2025.	closed	10.10.2025
The group members have access to the information provided from the group manager in FeltGis	Closed	10.10.2025
The procedure Sjekkliste for opptak av nye gruppemedlemmer_2025 are in place for accepting new group members.	Closed	10.10.2025
All internal audits are conducted and registered in the document "Internkontroll hogst:24-25"	Closed	10.10.2025

<p>Stora Enso - Annual report 2024: E1-4 - E1-7. P. 94-97.  Scope reduction of emission by 50 % by 2030.  Method to reach goal: Bio oil use and electrification and new trucks (electric).  Verified during audit, by interview with group manager and Report shown and a list of registered emission in Power BI (Forest Sweden CO2-Emissions).</p>	closed	10.10.2025
<p>In all cases of use of entrepreneurs, a "Stora Enso Skog - Standard entrepriseavtale hogst og utkjøring av tømmer" is signed and it is stated that contractors as minimum have PEFC Kurs and all must have "fagbrev" if it is Stora Enso own contractors. Courses registered for contractors in Skogskolen.no. Verified and showed during audit and under interview with group manager. Document seen signed by Vermundsjøen Bioenergi A/S 22-06-2023.</p>	closed	10.10.2025
<p>Retention trees are seen on site on all FMU's in a sufficient numbers, but mapping of the retention trees were lacking. Obs. 2024.8 is raised to a minor CAR 2024.8.</p>	Open	
	Open	

<b>3</b>	<b>THE CERTIFICATION ASSESSMENT PROCESS</b>
<b>3,1</b>	<p><b>Assessment dates</b></p> <p><b>Pre-assessment dates</b> 22.09.2023</p> <p><b>Main Assessment dates</b></p> <p><b>Itinerary</b> 23.10.2023 Opening meeting 23.10.2023 Review of documentation &amp; Group systems, staff interviews 24.10.2023 Field visits to potential group member 1; interview of forest manager 24.10.2023 Field visits to potential group member 2; interview of forest manager, owner and contractor; inspection of harvesti 24.10.2023 Field visits to potential group member 1; interview of forest manager 25.10.2023 Review of documentation and group system continued, staff interviews</p> <p>25.10.2023 Closing meeting</p> <p><b>Estimate of person days to implement assessment</b> 6 person day including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)</p> <p><b>3.1a</b> Any deviation from the audit plan and their reasons? N</p> <p><b>3.1b</b> Any significant issues impacting on the audit programme N</p>
<b>3,2</b>	<p><b>Assessment team - See also A15 Checklist for Opening and Closing Meeting</b></p> <p>The assessment team consisted of: (give names and organisation) Karina S. Kitnaes, auditor, TL, 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. Team member' CV is held on file at the SA office.</p> <p><b>3.2.1</b> <b>Report author</b> Karina S. Kitnaes</p>
<b>3,3</b>	<p><b>Report Peer review</b></p> <p>The Inspection report and draft Soil Association Certification decision was reviewed by a Peer Review Panel consisting of: 1) Please complete "Name, 3 line description of key qualifications and experience" 1) Please complete "Name, 3 line description of key qualifications and experience" The Inspection report and draft SA Cert decision was also sent to the client for comment.</p>
<b>3,4</b>	<b>Certification decision</b>

See annex 11

**3,5 Rationale for approach to assessment**

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 Soil Association Certification.

**3,6 Justification for selection of items and places inspected**

Field visits were performed to three potential group members:

Site 1a: Compartment with final harvest, old ditch maintained, with broadleaved trees maintained in moist zone along the ditch, biological valuable area set aside and marked in the field, cultural heritage marked with high stumps and not impacted by the harvesting. Retention trees maintained.

Site 1b: Compartments with selective harvest, older forest stand with natural regeneration under the seed trees, next to protected key biotope. Review of maps, work instructions and group member agreement.

Site 2: Compartment marked for final harvest of Spruce with marked protection zones of old growth/dead wood locality and moist area set aside as biological important zone; Compartment with natural regeneration of Pine after final harvest; Compartment with thinning in older Pine forest stand, with marked border towards other compartments and marked skidding track; interview with machine contractor and inspection of machine; interview of the forest owner; interview of the forest manager. Review of maps, work instructions and group member agreement.

Site 3: Compartment with thinning of older Spruce, marked protected zones maintained, Compartment with final harvest next to protected key biotope with broad buffer zone set aside along the key habitat. Retention trees marked and retained on site. Compartment with thinning of mature forest stands, with marked protected zones.

**3,7 Audit Objectives, Criteria and Standards used (inc version and date approved)**

**3.7.1 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.**

**3.7.2 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>AND for groups AND</p>	<p>The forest management was evaluated against the PEFC-endorsed national standard for Norway, entitled PEFC N 02:2022 Norwegian PEFC Forest Standard. A copy of the standard is available at <a href="http://www.pefc.org">www.pefc.org</a></p> <p>The group system was evaluated against the PEFC-endorsed national group standard for Norway, entitled PEFC N 03:2022 Requirements for direct and group certification.</p> <p><i>The ISO 14001 Standard</i></p>
<p>3.7.1</p>	<p><b>Adaptations/Modifications to standard</b></p> <p>None</p>
<p>3,8</p>	<p><b>Stakeholder consultation process</b></p>
<p>3.8.1</p>	<p><b>Summary of stakeholder process</b></p> <p>71 consultees were contacted 2 responses were received Consultation was carried out on 11.09.2023 3 field visits/2 interviews were held in person during audit. See A2 for summary of issues raised by stakeholders and SA response</p>
<p>3.8.2</p>	<p><b>Information gathered from external government agencies such as agencies responsible for forest, nature protection and working environment, and national webbased data portals)</b></p> <p>Data from 2 organisations gathered Data gathered include: Webbased data portals on nature protection and biologically important areas. Data gathered is handled in the A1 PEFC FM Std. checklist for Norway / A6 PEFC Group Std. Checklist for Sweden</p>
<p>3,9</p>	<p><b>Observations</b></p>
<p></p>	<p>Each non-compliance with the forestry standard and group standard is described in detail in Section 2 together with a description of the proposed corrective action (Pre-Condition, Condition, Observation) This section also provides details of any actions taken to close out Conditions. The Conditions identified are to be completed within the identified timescales and will be subject to assessment and reporting at subsequent surveillance visits – see sections 6-9 of report for details of surveillance visits and Section 2 of report for close out details.</p>
<p>3,10</p>	<p><b>ISSUES</b></p>
<p>Ref</p>	<p>Where an issue was difficult to assess or contradictory evidence was identified this is discussed in the section below and the conclusions drawn given.</p>
<p></p>	<p><b>Issue</b></p> <p>None</p>
<p>3,11</p>	<p><b>RESULTS, CONCLUSIONS AND RECOMMENDATIONS</b></p>

On the basis of the observations recorded on the attached standard and checklist annex 1 and subject to the corrective actions in section 2 of this report, it is considered that the certificate holder's system of management, if implemented as described is capable of ensuring that all requirements of the applicable standard(s) are met over the whole forest area covered by the scope of the evaluation. And, the certificate holder has demonstrated that subject to the specified corrective actions detailed in Section 2 of this report, that the specified system of management is being implemented consistently over the whole forest area covered by the scope of the certificate.

Note that this audit is based on a sampling process of the available information.

A certificate has been issued for the period given on the cover page and will be maintained subject to successful performance at surveillance assessments.

<b>3</b>	<b>Sertifiseringsprosessen</b>	
<b>3,1</b>	<b>Revisjonsdato</b>	
	<b>Forevaluering</b> 22.09.2023 <b>Hovedevaluering</b>	0
	<b>Program</b> 23.10.2023 Åpningsmøte 23.10.2023 Gjennomgang av dokumentasjon & gruppesystem, intervju av ansatte 24.10.2023 Feltbesøk til potensielt gruppemedlem 1; intervju av skogbruksleder 24.10.2023 Feltbesøk til potensielt gruppemedlem 2; intervju av skogbruksleder, eier og entreprenør, inspeksjon av hogstmaskine. 24.10.2023 Feltbesøk til potensielt gruppemedlem 3; intervju av skogbruksleder 25.10.2023 Gjennomgang av dokumentasjon & gruppesystem fortsat, intervju av ansatte  25.10.2023 Avslutningsmøte  <b>Estimerert antall dagsverk</b> 6 dagsverk inkl diverse forberedelse, revisjon, konsultasjon og rapportskrivning (ekskl. reisetid)	
<b>3.1a</b>	Avvik fra revisjonsplanen og begrunnelse? N	
<b>3.1b</b>	Signifikante forhold som påvirkede revisjonsplanen N	
<b>3,2</b>	<b>Revisjonsteam</b>	
	Revisoren var: Karina S. Kitnaes, revisor og business manager hos WSP Danmark. Biolog M.Sc. fra Aarhus Universitet. Mer enn 25 års profesjonell erfaring som ekspert innenfor skogøkologi og Natura 2000 implementering i Øst- og Nordeuropa og med EUTR, SBP FSC/PEFC FM og COC sertifisering. Siden 2001 har Karina gjennomført en utallige biomasseverifikasjoner og evalueringer av bl.a. skogforvaltninger og chain-of-custodies mot gjeldende og kvalifiserende standarder i Danmark, England, Estland, Finland, Hviterussland, Latvia, Litauen, Malaysia, Norge, Polen, Skottland, Russland (Sibirien), Slovakia og Sverige. CV er tilgjengelig.	
<b>3.2.1</b>	<b>Rapportens forfatter</b> Karina S. Kitnaes	
<b>3,3</b>	<b>Rapport Peer review</b>	
	Review rapporten og utkast til Soil Association Certification beslutning blev evaluert av følgende Peer Review Panel: 1) Please complete "Name, 3 line description of key qualifications and experience" 1) Please complete "Name, 3 line description of key qualifications and experience" Review rapporten og utkast til SA Cert beslutning blev sendt til kunden for kommentarer.	
<b>3,4</b>	<b>Sertifiseringsbeslut</b>	

Se annek 11

3,5

#### **Begrunnelse for fremgangsmåte**

Revisjonen omfattet gjennomgang av relevante dokumenter, rutiner og journaler fra gruppedlemmenes forvaltningsplanlegging, befaringer i feltet, samtaler med skogeiere og skogbruksledere, samt utfylling av hhv gruppesjekklisten og sjekklisten for skogforvaltning. Antall eiendommer som ble utvalgt til befaringsvar basert på utregningen gitt i vedlegg 8. Objekter ble valgt for å ha med områder der det nylig har vært drift, områder med offentlig tilgang, bevaringsverdige områder mv.

3,6

#### **Begrunnelse for valg av enheter**

Feltbesøk ble gjennomført till tre potensielle gruppedlemmer:

Eiendom 1a: Compartment with final harvest, old ditch maintained, with broadleaved trees maintained in moist zone along the ditch, biological valuable area set aside and marked in the field, cultural heritage marked with high stumps and not impacted by the harvesting. Retention trees maintained.

Eiendom 1b: Compartments with selective harvest, older forest stand with natural regeneration under the seed trees, next to protected key biotope.

Eiendom 2: Compartment marked for final harvest of Spruce with marked protection zones of old growth/dead wood locality and moist area set aside as biological important zone; Compartment with natural regeneration of Pine after final harvest; Compartment with thinning in older Pine forest stand, with marked border towards other compartments and marked skidding track; interview with machine contractor and inspection of machine; interview of the forest owner; interview of the forest manager. Review of maps, work instructions and group member agreement.

Eiendom 3: Compartment with thinning of older Spruce, marked protected zones maintained, Compartment with final harvest next to protected key biotope with broad buffer zone set aside along the key habitat. Retention trees marked and retained on site. Compartment with thinning of mature forest stands, with marked protected zones.

3,7

#### **Revisjonsmål, Kriterier og Standarder anvendt (inkl versjon og dato)**

3.7.1

**Revisjonsmål for Soil Association-sertifisering er å vurdere organisasjonen i forhold til den relevante PEFC-ordningen og tilhørende PEFC-normative dokumenter, og relevante ISO-standarder og skal inkludere følgende:**

- a) fastsettelse av samsvar mellom ledelsessystem, eller deler av det, med revisjonskriterier;**
- b) fastsettelse av ledelsessystemets evne til å sikre at klienten oppfyller gjeldende lovbestemte, regulatoriske og kontraktsmessige krav;**
- c) fastsettelse av effektiviteten til ledelsessystemet for å sikre at kunden med rimelighet kan forvente å oppnå sine spesifiserte mål;**
- d) der det er aktuelt, identifisering av områder for potensiell forbedring av ledelsessystemet.**

3.7.2

**Revisjonskriteriene finnes i den relevante PEFC-ordningen og normative dokumenter, og er effektivt gjengitt gjennom sjekklistene og andre elementer i denne rapportmalen og Soil Association-sertifiseringens styringssystem.**

	Skogsforvaltningen ble vurdert i forhold til PEFC N 02:2022 den norske PEFC skogstandard. En kopi av standarden er tilgjengelig på <a href="http://www.pefc.org">www.pefc.org</a>
og	Gruppesystemet ble vurdert enligt PEFC N 03:2022 Krav til direkte og gruppesertifisering.
og	<i>ISO 14001 Standard</i>
<b>3.7.1</b>	<b>Tilpasninger/Modifikasjoner av standarden</b> Ingen
<b>3,8</b>	<b>Høringsprosess</b>
<b>3.8.1</b>	<b>Sammendrag av høringsprosessen</b> 71 interessenter ble kontaktet. 2 høringsvar ble mottatt. Høringen ble holdt 11.09.2023 3 feltbesøk og 2 interviews ble holdt. Se vedlegg 2
<b>3.8.2</b>	<b>Information gathered from external government agencies such as agencies responsible for forest, nature protection and working environment, and national webbased data portals)</b>  Data from 2 organisations gathered Data gathered include:  Data gathered is handled in the A1 PEFC FM Std. checklist for Norway / A6 PEFC Group Std. Checklist for Sweden
<b>3,9</b>	<b>Observations</b> Avvik og observasjoner fra skogstandarden og gruppestandarden fremgår av seksjon 2 sammen med en beskrivelse av forslag til korrigerende tiltak (Pre-Condition, Condition, Observation) Seksjonen ger også informasjon om gjennomførte tiltak for at lukke avvik. De identifiserte avvik må kunne lukkes innenfor identifiserte tidsfrist og vil bli gjenstand for gjennomgang og rapportering ved neste revisjoner – se seksjons 6-9 af rapport for information om de årlige revisjoner og seksjon 2 af rapporten for lukning av avvik.
<b>3,10</b>	<b>Uoppklarte forhold</b> Dersom en sak var vanskelig å bedømme eller det finnes motstridende bevis, er dette diskutert og konklusjonen presentert i avsnittet nedenfor.
<b>Ref</b>	<b>Sak</b> None
<b>3,11</b>	<b>Resultater, konklusjoner og anbefalinger</b>

På grunnlag av observasjonene som er registrert i vedlagt standard og sjekklister (A1), og under forutsetning av at de korrigerende tiltak i avsnitt 2 av denne rapporten gjennomføres, anses sertifikatnehaverens forvaltningssystem, dersom gjennomført som beskrevet, å være egnet til å oppfylle alle krav til gjeldende standard(er) for hele skogsarealet som er omfattet av denne evalueringen. Videre har sertifikatnehaveren demonstrert, med forbehold om de korrigerende tiltak spesifisert i denne rapportens avsnitt 2, at det beskrevne forvaltningssystemet blir konsekvent gjennomført i hele det skogsarealet som er omfattet av sertifikatet.

Bemerk revisjonen er basert på stikprøve.

Et sertifikat vil bli utstedt for den perioden angitt på forsiden, og vil forbli gyldig med forbehold om at alle krav oppfylles ved årlig revisjon.

5	<b>THE FOREST</b>
5.5	<b>SUMMARY OF ISO 14001 BASED SYSTEM <i>(this is a specific requirement for Sweden for groups and for Norway for both single-sites and groups, but could be useful for all)</i>.</b>
5.5.1	<p><b>Description of System</b></p> <p>The organisation has ISO Based system with documented and Centralised policies and procedures. The organisation has developed procedures and templates covering the 30 criteria in the Norwegian FM standard.</p> <p>Ledelsessystemet er ISO 14001 certificeret. Stora Enso Skog AS er dekket av Stora Enso Skog SEB: ISO 14001 certifikat: 169468-2014-AE-SWE-SWEDAC, 24.04.2023 - (validity: 02.05.2023-01.05.2026).</p> <p>The scope of the ISO 14001 is:  <i>"Commission activities like forestry and felling, purchase of raw materials, pulpwood, timber, chios of cellulose and biofuel and also activities for co-coordination and transport of these products to the Stora Enso Industries in Sweden including the traceability system for wood raw materials and production of forest seedlings. Umbrella organisation for forest management for forest owners within the activity area of Stora Enso AB (lokal kontor: Stora Enso Skog AS)".</i></p> <p>The organisation uses IT based solutions such as FeltApp, SEBio, HMS mv. The organisation has set of procedures coupled to system flowcharts.</p>

5	SKOGEN
5.5	<b>SAMMENDRAG AV DET ISO 14001 BASERTE SYSTEM (spesifikt krav for Sverige for grupper og for Norge for både singlesite og gruppe-certificering).</b>
5.5.1	<p><b>Beskrivelse av ledelsessystemet</b></p> <p>Organisasjonen har et ISO basert system med dokumenterte og Centraliserte policies og rutiner. Organisationen har utviklet prosedyre og formater, som dekker de 30 kriterier i den norske skogstandard.</p> <p>Ledelsessystemet er ISO 14001 certificeret. Stora Enso Skog AS er dekket av Stora Enso Skog SEB: ISO 14001 sertifikat: 169468-2014-AE-SWE-SWEDAC, 24.04.2023 - (validity: 02.05.2023-01.05.2026)</p> <p>Dekningen av ISO 14001 serifikatet er:  <i>"Commission activities like forestry and felling, purchase of raw materials, pulpwood, timber, chios of cellulose and biofuel and also activities for co-coordination and transport of these products to the Stora Enso Industries in Sweden including the traceability system for wood raw materials and production of forest seedlings. Umbrella organisation for forest management for forest owners within the activity area of Stora Enso AB (lokal kontor: Stora Enso Skog AS)".</i></p> <p>Organisasjonen bruker IT baserte løsninger, som feltApp, SEBio, HMS mv. Organisasjonen har rutiner og prosedyrer koplet til flowcharts.</p>

<b>6.0</b>	<b>FIRST SURVEILLANCE</b>
<b>6.1</b>	<b>Surveillance Assessment dates</b>
	<p>13-15.11.2024</p> <p><b>Itinerary</b></p> <p>13.11.2024: Opening meeting - Dan Viggo, Stig, Håkon, Anja and Karina</p> <p>13.11.2024 Audit: Review of documentation &amp; Group systems, staff interviews</p> <p>14.11.2024 Group member no 4, FMU 111/1</p> <p>14.11.2024 Group member no. 25, FMU 108/1</p> <p>14.11.2024 Group member no. 31, FMU 45508</p> <p>14.11.2024 Group member no. 38, FMU 45607</p> <p>14.11.2024 Group member no. 39, FMU 37/41</p> <p>15.11.2024 Document review continued</p> <p>15.11.2024: Closing meeting - Stig, Håkon and Karina</p>
<b>6.1a</b>	Any deviation from the audit plan and their reasons? N
<b>6.1b</b>	Any significant issues impacting on the audit programme: N
<b>6.2</b>	<b>Estimate of person days to complete surveillance assessment</b>
	5-6 person days including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)
<b>6.3</b>	<b>Surveillance Assessment team</b>
	<p><b>The assessment team consisted of:</b></p> <p>1) Karina S. Kitnaes, auditor, TL, 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.</p> <p>Team members' c.v.'s are held on file.</p>
<b>6.3.1</b>	<b>Report author</b> Karina Seeberg Kitnæs
<b>6.4</b>	<b>Audit Objectives, Audit Criteria and Assessment process</b>
<b>6.4.1</b>	<p><b>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:</b></p> <p>a) determination of the conformity of the client's management system, or parts of it, with audit criteria;</p> <p>b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;</p> <p>c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;</p> <p>d) as applicable, identification of areas for potential improvement of the management system.</p>
<b>6.4.2</b>	<b>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.</b>

### Criteria assessed at audit

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.

The following criteria were assessed: 1-8, 13 and 22-23.

### 6.4.3 Assessment Process

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

### 6.5 Stakeholder consultation

*N/A, this is an annual surveillance*

5 visits with interview were held in person during audit

See A2 for summary of issues raised by stakeholders and SA Certification response

### 6.6 Review of corrective actions

Action taken in relation to previously issued conditions is reviewed given in Section 2 of this report.

### 6.7 Justification for selection of items and places inspected

#### Main sites visited in each FMU

No 4, compartment with final harvest, compartment with thinning, compartment with harvest of seed/shelter trees after successful regeneration, high stumps, retention trees retained, walking path kept intact. work instructions and maps

No. 25, Compartments with final harvest of spruce and pine, with retention trees in groups and spread on the harvesting areas, compartments with replanting, work instructions and maps, key biotopes intact, buffer zones towards water body

No. 31, compartment with final harvest, with retention trees retained, forest roads with good bridge/crossing over stream, compartments with selective harvest/closed harvesting method, large biodiversity trees and dead standing and living trees retained.

No. 38, Compartments with final harvest, retained groups of retention trees, smaller soil damage reported on app by contractor followed by repair, key biotope intact and marked on maps, set aside mire/peatland as protected zone with broad buffer zone kept intact.

No. 39, compartment with thinnings, compartments with final harvest, compartments with planned harvest, area with nature type recorded and classified as type c.

### 6.8 Confirmation of scope

The assessment team reviewed the current scope of the certificate in terms of certified forest area and products being produced. Increase in number of group members and in certified area

### 6.9 Changes to management situation- results of management review/internal audit

#### Effectiveness of management system

#### Description of any continual improvement activities

The assessment team reviewed the management situation. No material changes to the management situation were noted.

### 6.10 Results of surveillance assessment

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.

**6.11 Review of complaints or Issues arising**

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.

**Ref**  
Issue  
None

<b>6.0</b>	<b>Første årlige revisjon</b>
<b>6.1</b>	<b>Revisjonsdatoene</b>
	<p>13-15.11.2024</p> <p><b>Revisjonsplan</b></p> <p>13.11.2024: Åpning - Dan Viggo, Stig, Håkon, Anja og Karina</p> <p>13.11.2024 Revisjon av dokumentasjon &amp; gruppe ledelsessystem, intervju ansatte</p> <p>14.11.2024 Group member no 4, FMU 111/1</p> <p>14.11.2024 Group member no. 25, FMU 108/1</p> <p>14.11.2024 Group member no. 31, FMU 45508</p> <p>14.11.2024 Group member no. 38, FMU 45607</p> <p>14.11.2024 Group member no. 39, FMU 37/41</p> <p>15.11.2024 Dokument gjennomgang fortsatt</p> <p>15.11.2024: Avslutning - Stig, Håkon og Karina</p>
<b>6.1a</b>	Avvik fra revisjonsplanen og begrunnelse: Nej (hvis Ja, forklar)
<b>6.1b</b>	Væsentlige forhold som påvirker revisjonsprogrammet: Nej (hvis Ja, forklar)
<b>6.2</b>	<b>Estimat over antal persondager brukt til at gjennomføre revisjonen</b>
	5-6 arbeidsdager inkl forberedelse, felt inspeksjon, kontorbesøk, gjennomgang av dokumentasjon, transport, interessentkonsultasjon og avrapportering.
<b>6.3</b>	<b>Revisorteamet</b>
	<p><b>Revisorteamet bestod av:</b></p> <p>1) Karina S. Kitnaes, revisor og business manager hos WSP Danmark. Biolog M.Sc. fra Aarhus Universitet. Mer enn 25 års profesjonell erfaring som ekspert innenfor skogøkologi og Natura 2000 implementering i Øst- og Nordeuropa og med EUTR, SBP FSC/PEFC FM og COC sertifisering. Siden 2001 har Karina gjennomført en utallige biomasseverifikasjoner og evalueringer av bl.a. skogforvaltninger og chain-of-custodies mot gjeldende og kvalifiserende standarder i Danmark, England, Estland, Finland, Hviterussland, Latvia, Litauen, Malaysia, Norge, Polen, Skottland, Russland (Sibirien), Slovakia og Sverige.</p> <p>Teammedlemmenes CV finns tilgjengelige på SA Certs kontoret.</p>
<b>6.3.1</b>	<b>Rapportskriver</b> Karina Seeberg Kitnæs
<b>6.4</b>	
<b>6.4.1</b>	<b>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:</b>
	<p>a) determination of the conformity of the client's management system, or parts of it, with audit criteria;</p> <p>b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;</p> <p>c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;</p> <p>d) as applicable, identification of areas for potential improvement of the management system.</p>
<b>6.4.2</b>	<b>Revisjonskriterier er tatt fra den relevante nationale PEFC ordning og normative dokumentene, og effektivt omdannet til sjekklister og andre elementer i denne rapport</b>

### Kriterier evaluert under revisjonen

Kriterier utvalgt til revisjonen er basert på: områder med potensielle svakheter/relatert til tidligere CARs eller kritiske forhold, relatert til interessent kommentarer mottatt, hvor det har vært endringer i forvaltningen/sertifikatets dekning, relatert til målsettingene og igangværende aktiviteter, og for at sikre at alle prinsippene blir evaluert minst én gang i løpet av de 4 årlige revisjonene.

Følgende skogstandard kriterier ble evaluert: 1-8, 13 og 22-23

Følgende gruppestandard kriterier ble evaluert: alle.

### 6.4.3 Revisjonsprosessen

Revisjonen bestod av gjennomgang av relevante forvaltnings-/planleggingsdokumentasjon og registreringer, feltbesøk, diskusjon med skogforvaltere og ansatte og utfylling av sjekklister. Antallet av besøgte enheter var basert på stikkprøveberegningen angitt i bilag 8. Besøkte lokalitetene ble utvalgt til å inkludere områder med fornylig gjennomførte eller igangværende aktivitetene, område med offentlig adgang, område med bevaringsverdi, ikke tidligere besøkt av Soil Association.

### 6.5 Interessentkonsultasjon

*IR, dette er en årlig revisjon*

5 feltbesøk med intervju ble gjennomført under revisjonen.

Se A2 for sammendrag av kommentarer fra interessentene og svar fra Soil Association

### 6.6 Review af udstedte korrigerende handlinger/tiltag

Tiltak gjennomført for tidligere utstedte avvik ble gjennomgått i seksjon 2 av denne rapport.

### 6.7 Liste over utvalgte objekter og enheter besøkt under revisjonen

No 4, compartment with final harvest, compartment with thinning, compartment with harvest of seed/shelter trees after successful regeneration, high stumps, retention trees retained, walking path kept intact. work instructions and maps

No. 25, Compartments with final harvest af spruce and pine, with retention trees in groups and spread on the harvesting areas, compartments with replanting, work instructions and maps, key biotopes intact, buffer zones towards water body

No. 31, compartment with final harvest, with retention trees retained, forest roads with good bridge/crossing over stream, compartments with selective harvest/closed harvesting method, large biodiversity trees and dead standing and living trees retained.

No. 38, Compartments with final harvest, retained groups of retention trees, smaller soil damage reported on app by contractor followed by repair, key biotope intact and marked on maps, set aside mire/peatland as protected zone with broad buffer zone kept intact.

No. 39, compartment with thinnings, compartments with final harvest, compartments with planned harvest, area with nature type recorded and classified as type c.

### 6.8 Bekreftelse av sertifikatets dekning

Revisor gjennomgik den nuværende dekning av sertifikatet i forhold til sertifisert skogareal og produkter. Stigning i både antal gruppe-medlemmer og areal.

### 6.9 Endringer til forvaltningen

Revisor gjennomgik forvaltningssituasjonen. Ingen grunnleggende endringer til forvaltningen ble notert

### 6.10 Resultatene av den årlige revisjon

Resultene av revisjonen blev registrert i standard sjekklister i bilag A1 og A6. Identifiserte avvik er givet i seksjon 2 av denne rapport. Se også nedenfor under kritiske forhold.

**6.11 Kritiske forhold**

**Ref**

Hvor et forhold var vanskelig at evaluere eller hvor motstridende opplysningene blev identifisert, diskuteres dette i seksjonen nedenfor og konklusjoner gives.

**Forhold**

Ingen

<b>6.0</b>	<b>FIRST SURVEILLANCE</b>
<b>6.1</b>	<b>Surveillance Assessment dates</b>
	<p>09-10.10.2025</p> <p><b>Itinerary</b></p> <p>09.10.2025: Opening meeting - Dan Viggo, Stig, Karina, Jeppe</p> <p>09.10.2025 Audit: Review of documentation &amp; Group systems, staff interviews</p> <p>09.10.2025 Group member no 1 FMU 19/9</p> <p>09.10.2025 Group member no 2 FMU 120/9</p> <p>09.10.2025 Group member no 3 FMU 40/72</p> <p>09.10.2025 Group member no 4 FMU 28/65</p> <p>09.10.2025 Group member no 5 FMU 123/1</p> <p>10.10.2025 Document review continued</p> <p>10.10.2025: Closing meeting - Stig, Dan viggo, Karina and Jeppe</p>
<b>6.1a</b>	Any deviation from the audit plan and their reasons? N
<b>6.1b</b>	Any significant issues impacting on the audit programme: N
<b>6.2</b>	<b>Estimate of person days to complete surveillance assessment</b>
	6 person days including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)
<b>6.3</b>	<b>Surveillance Assessment team</b>
	<p><b>The assessment team consisted of:</b></p> <p>1) Karina S. Kitnaes, auditor, TL, 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.</p> <p>2) Jeppe L. Aaquist Auditor at WSP Denmark. B.Sc. in Forestry and Landscape Engineering from the University of Copenhagen (The Forestry School) and M. Sc. in Forest and Nature Management from the University of Copenhagen (KU) and Georg-August University, Göttingen. More than 5 years of professional experience in green management and consulting within forestry and the timber industry, focusing on management, communication, and FSC/PEFC FM and COC certification. Jeppe has experience with certification in Denmark and Norway.</p> <p>Team members' c.v.'s are held on file.</p>
<b>6.3.1</b>	<b>Report author</b>
	Karina Seeberg Kitnæs
<b>6.4</b>	<b>Audit Objectives, Audit Criteria and Assessment process</b>

<p><b>6.4.1</b></p> <p><b>6.4.2</b></p> <p><b>6.4.3</b></p>	<p><b>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:</b></p> <p>a) determination of the conformity of the client’s management system, or parts of it, with audit criteria;</p> <p>b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;</p> <p>c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;</p> <p>d) as applicable, identification of areas for potential improvement of the management system.</p> <p><b>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.</b></p> <p><b>Criteria assessed at audit</b></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: 2, and 11-19 and All group standard criterias were evaluated.</p> <p><b>Assessment Process</b></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>
<p><b>6.5</b></p>	<p><b>Stakeholder consultation</b></p> <p><i>N/A, this is an annual surveillance</i></p> <p>5 visits with interview were held in person during audit</p> <p>See A2 for summary of issues raised by stakeholders and SA Certification response</p>
<p><b>6.6</b></p>	<p><b>Review of corrective actions</b></p> <p>Action taken in relation to previously issued conditions is reviewed given in Section 2 of this report.</p>
<p><b>6.7</b></p>	<p><b>Justification for selection of items and places inspected</b></p> <p><b>Main sites visited in each FMU</b></p> <p>No 4, compartment with final harvest, compartment with thinning, compartment with harvest of seed/shelter trees after successful regeneration, high stumps, retention trees retained, walking path kept intact. work instructions and maps</p> <p>No. 25, Compartments with final harvest of spruce and pine, with retention trees in groups and spread on the harvesting areas, compartments with replanting, work instructions and maps, key biotopes intact, buffer zones towards water body</p> <p>No. 31, compartment with final harvest, with retention trees retained, forest roads with god bridge/crossing over stream, compartments with selective harvest/closed harvesting method, large biodiversity trees and dead standing and living trees retained.</p> <p>No. 38, Compartments with final harvest, retained groups of retention trees, smaller soil damage reported on app by contractor followed by repair, key biotope intact and marked on maps, set aside mire/peatland as protected zone with broad buffer zone kept intact.</p> <p>No. 39, compartment with thinnings, compartments with final harvest, compartments with planned harvest, area with nature type recorded and classified as type c.</p>

6.8	<p><b>Confirmation of scope</b></p> <p>The assessment team reviewed the current scope of the certificate in terms of certified forest area and products being produced. Increase in number of group members and in certified area</p>
6.9	<p><b>Changes to management situation- results of management review/internal audit</b></p> <p><b>Effectiveness of management system</b></p> <p><b>Description of any continual improvement activities</b></p> <p>The assessment team reviewed the management situation. No material changes to the management situation were noted.</p>
6.10	<p><b>Results of surveillance assessment</b></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>
6.11	<p><b>Review of complaints or Issues arising</b></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><b>Issue</b></p> <p>None</p>

## 6.0 Første årlige revisjon

### 6.1 Revisjonsdatoene

09-10.10.2025

#### Revisjonsplan

09.10.2025: Åpnings møte - Dan Viggo, Stig, Karina, Jeppe

09.10.2025 Revisjon av dokumentasjon & gruppe ledelsessystem, intervju ansatte

09.10.2025 Group member no 1 FMU 19/9

09.10.2025 Group member no 2 FMU 120/9

09.10.2025 Group member no 3 FMU 40/72

09.10.2025 Group member no 4 FMU 28/65

09.10.2025 Group member no 5 FMU 123/1

15.11.2024 Dokument gjennomgang fortsatt

15.11.2024: Avslutning - Stig, Håkon og Karina

6.1a Avvik fra revisjonsplanen og begrunnelse: Nej (hvis Ja, forklar)

6.1b Væsentlige forhold som påvirker revisjonsprogrammet: Nej (hvis Ja, forklar)

### 6.2 Estimat over antal persondager brukt til at gjennomføre revisjonen

6 arbeidsdager inkl forberedelse, felt inspeksjon, kontorbesøk, gjennomgang av dokumentasjon, transport, interessentkonsultasjon og avrapportering.

### 6.3 Revisorteamet

#### Revisorteamet bestod av:

1) Karina S. Kitnaes, revisor og business manager hos WSP Danmark. Biolog M.Sc. fra Aarhus Universitet.

Mer enn 25 års profesjonell erfaring som ekspert innenfor skogøkologi og Natura 2000 implementering i Øst- og Nordeuropa og med EUTR, SBP FSC/PEFC FM og COC sertifisering. Siden 2001 har Karina gjennomført en utallige biomasseverifikasjoner og evalueringer av bl.a. skogforvaltninger og chain-of-custodies mot gjeldende og kvalifiserende standarder i Danmark, England, Estland, Finland, Hviterussland, Latvia, Litauen, Malaysia, Norge, Polen, Skottland, Russland (Sibirien), Slovakia og Sverige.

2) Jeppe L. Aaquist Revisor i WSP Danmark, skogmester (M.Sc. skogbruk) fra Københavns Universitet. Eg har 5 års erfaring innanfor skogbruk og treindustri, både i Danmark og i utlandet. Her har eg stått for drift og planlegging samt utføring. Eg er under opplæring til å bli revisor for Soil Association innan PEFC og FSC COC og FM.

Teammedlemmenes CV finns tilgjengelige på SA Certs kontoret.

#### 6.3.1 Rapportskriver

Karina Seeberg Kitnæs

### 6.4

6.4.1	<p><b>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:</b></p> <p>a) determination of the conformity of the client's management system, or parts of it, with audit criteria;</p> <p>b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;</p> <p>c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;</p> <p>d) as applicable, identification of areas for potential improvement of the management system.</p>
6.4.2	<p><b>Revisjonskriterier er tatt fra den relevante nasjonale PEFC ordning og normative dokumentene, og effektivt omdannet til sjekklister og andre elementer i denne rapport</b></p> <p><b>Kriterier evaluert under revisjonen</b></p> <p>Kriterier utvalgt til revisjonen er basert på: områder med potensielle svakheter/relatert til tidligere CARs eller kritiske forhold, relatert til interessent kommentarer mottatt, hvor det har vært endringer i forvaltningen/sertifikatets dekning, relatert til målsetningene og igangværende aktiviteter, og for at sikre at alle prinsippene blir evaluert minst én gang i løpet av de 4 årlige revisjonene.</p> <p>Følgende skogstandard kriterier ble evaluert: 2, og 11-19 Følgende gruppestandard kriterier ble evaluert: alle.</p>
6.4.3	<p><b>Revisjonsprosessen</b></p> <p>Revisjonen bestod av gjennomgang av relevante forvaltnings-/planleggingsdokumentasjon og registreringer, feltbesøk, diskusjon med skogforvaltere og ansatte og utfylling av sjekklisene. Antallet av besøgte enheter var basert på stikkprøveberegningen angitt i bilag 8. Besøkte lokalitetene ble utvalgt til å inkludere områder med fornylig gjennomførte eller igangværende aktivitetene, område med offentlig adgang, område med bevaringsverdi, ikke tidligere besøkt av Soil Association.</p>
6.5	<p><b>Interessentkonsultasjon</b></p> <p><i>IR, dette er en årlig revisjon</i></p> <p>5 feltbesøk med intervju ble gjennomført under revisjonen.</p> <p>Se A2 for sammendrag av kommentarer fra interessentene og svar fra Soil Association</p>
6.6	<p><b>Review af udstedte korrigerende handlinger/tiltag</b></p> <p>Tiltak gjennomført for tidligere utstedte avvik ble gjennomgått i seksjon 2 av denne rapport.</p>
6.7	<p><b>Liste over utvalgte objekter og enheter besøkt under revisjonen</b></p> <p>No 4, compartment with final harvest, compartment with thinning, compartment with harvest of seed/shelter trees after successful regeneration, high stumps, retention trees retained, walking path kept intact. work instructions and maps</p> <p>No. 25, Compartments with final harvest af spruce and pine, with retention trees in groups and spread on the harvesting areas, compartments with replanting, work instructions and maps, key biotopes intact, buffer zones towards water body</p> <p>No. 31, compartment with final harvest, with retention trees retained, forest roads with god bridge/crossing over stream, compartments with selective harvest/closed harvesting method, large biodiversity trees and dead standing and living trees retained.</p> <p>No. 38, Compartments with final harvest, retained groups of retention trees, smaller soil damage reported on app by contractor followed by repair, key biotope intact and marked on maps, set aside mire/peatland as protected zone with broad buffer zone kept intact.</p> <p>No. 39, compartment with thinnings, compartments with final harvest, compartments with planned harvest, area with nature type recorded and classified as type c.</p>

6.8	<p><b>Bekreftelse av sertifikatets dekning</b></p> <p>Revisor gjennomgik den nuværende dekning av sertifikatet i forhold til sertifisert skogareal og produkter. Stigning i både antal gruppe-medlemmer og areal.</p>
6.9	<p><b>Endringer til forvaltningen</b></p> <p>Revisor gjennomgik forvaltningssituasjonen. Ingen grunnleggende endringer til forvaltningen ble notert</p>
6.10	<p><b>Resultatene av den årlige revisjon</b></p> <p>Resultatene av revisjonen ble registrert i standard sjekklistene i bilag A1 og A6. Identifiserte avvik er givet i seksjon 2 av denne rapport. Se også nedenfor under kritiske forhold.</p>
6.11	<p><b>Kritiske forhold</b></p> <p>Hvor et forhold var vanskelig at evaluere eller hvor motstridende opplysningene ble identifisert, diskuteres dette i seksjonen nedenfor og konklusjoner gives.</p> <p><b>Ref</b></p> <p><b>Forhold</b></p> <p>Ingen</p>