



Public Summary of the Final Complaint Investigation Report¹

WWF Sweden vs. Bureau Veritas Certification Holding SAS at BV-COC-018408 (SCA Skog AB)

COMP-976

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Prepared by Assurance Services International GmbH

1. Introduction

WWF Sweden (the Complainant) claimed that Bureau Veritas Certification Holding SAS (the CAB) failed to detect instances of SCA Skog AB (the CH) sourcing wood from unacceptable sources and using it as FSC controlled material.

In the Complaint submission, the Complainant alleged the CAB failed to detect the CH sourcing wood out of four specific areas, where High Conservation Values were lost/degraded due to the felling in 2023 or 2024 or were scheduled for harvesting. These areas are privately owned forest properties in Sweden where harvesting took place in connection to commercial timber sales contracts between the forest owner and the CH.

According to the Complainant, the High Conservation Values of the forest of three of the properties is confirmed by the fact that the Swedish Forest Agency had previously kept these properties in the register of Woodland Key Habitats (WKH), before later removing them from the register.

The fourth property was alleged to contain High Conservation Values based on communication with the regional administrative board and local individuals.

The Complainant motivated their claim by underlining that WKH are referred to in the Centralized National Risk Assessment for Sweden FSC-CNRA-SE V1-0 (CNRA) as proxies to High Conservation Value categories HCV1 "Species Diversity" and HCV3 "Ecosystems and Habitats".

The Complainant first submitted a complaint to the CH and then escalated the complaint to the CAB. The CAB performed an investigation and determined that there were no non-conformities in relation to the applicable FSC requirements.

The Complainant then submitted COMP-976 (this Complaint) to ASI in May 2025.

2. Investigation Scope

The Investigation reviewed the performance of the CAB in relation to the following claims made by the Complainant:

1. The CAB failed to verify that the mitigation measures applied by the CH reduced the risk of sourcing wood from unacceptable sources, resulting in sourcing wood from HCV1/HCV3.
2. The CAB failed to investigate the merits of the complaints relating to specific forest areas and made decisions on them based on general considerations and the results of its conclusion on another complaint.

¹This template is applicable to all current and future ASI entities, including Assurance Services International GmbH, ASI North America PB LLC, ASI Asia Pacific Sdn. Bhd. and all their representatives and affiliates, hereafter collectively referred to as 'ASI'.

3. Investigation Methods

The Assessment type selected for this Investigation was a desk-based review investigation including the review of exhibits submitted by both parties, review of the publicly available information, and the interviews with their relevant individuals.

4. Investigation Results

4.1 Allegation 1: The CAB failed to verify that the mitigation measures applied by the CH reduced the risk of sourcing wood from unacceptable sources, resulting in sourcing wood from HCV1/HCV3.

4.1.a CH correctly applied mandatory mitigation measures?

The FSC Centralized National Risk Assessment for Sweden (FSC-CNRA-SE V1-0) applies a precautionary approach, treating both registered and unregistered WKHs as proxies for High Conservation Value 1 (HCV1 "Species Diversity") and High Conservation Value 3 (HCV3 "Ecosystems and Habitats"). The CNRA does not clarify in which case the WKH is HCV1 and in which case it is HCV3.

For both HCV1 and HCV3, the CNRA sets out two identical mitigation measures of advisory nature and does not force certified organizations to apply them. CNRA recommends that the risk of sourcing from HCV1 and HCV3 is mitigated only if the organization maintains a policy to not source from WKHs and carry out pre-harvest nature value assessments for their identification. Whether or not the risk is mitigated depends not on the fact of having these measures in place but on the effectiveness of their practical application. The CAB audit reports verify that the organization applies only these two abovementioned mitigation measures.

FSC Standard for Controlled Wood Evaluations FSC-STD-40-005-V3-1 (clause 4.11) provides a list of mandatory mitigation measures for specified or unspecified risk areas that are not covered by an approved NRA, which is the case here.

The Standard (clause 4.11.b) establishes that material shall not originate from areas where HCV3 values are present unless specific measures are in place to protect the inherent conservation values of those ecosystems. In principle, this allows some harvesting in HCV3 areas only if the CH demonstrably safeguards their ecological integrity.

The default mitigation measures - the conduct of pre-harvest nature value assessments and effective policies not to source from WKHs - are not designed to produce conservation plans. They are not designed to demonstrate that harvesting *within* WKHs protects their extent and values. These measures are designed specifically to avoid harvesting in WKHs altogether.

The CNRA explicitly suggests that green plans and ecological landscape plans should be considered. This indicates that such plans are viewed as a potential additional layer of mitigation, with the function of ensuring that harvesting, if it takes place, can be planned at a scale (stand, property, or landscape) that maintains the ecosystems and habitats represented by WKHs.

The application of FSC-STD-40-005, clause 4.11 effectively denies any partial logging in WKH, in which less valuable areas of the WKH are cut down, while more valuable parts of the WKH are left untouched, unless this logging is designed to protect the extent and values of the ecosystems. However, the CAB has confirmed in their investigation that all the four

areas subject to this Complaint “[...]undeniably contain high natural values in many parts[...]”.

The ASI investigator interviewed the CAB’s investigating auditor and received confirmation of that position, with a note that the nuance of the situation lay in the partial harvesting of such areas rather than the whole area. As specified in the review of FSC-STD-40-005 V3-1, clause 4.11 requirement, a partial logging within a WKH, where HCV are reliably inventoried, is forbidden given that evidence justifying the harvest from a conservation point of view is absent.

This indicates that the CAB incorrectly determined that the mandatory mitigation measures were correctly applied.

4.1.b CH correctly applied advisory mitigation measures?

The CNRA for Sweden provides that the certified Organization should commit to not source from *registered* WKHs and do pre-harvest nature value assessments. The CNRA stipulates that these measures should be applied individually and in combination with each other depending on the factual status of WKH.

This means that certified organizations in the first place are expected to not view *registered* WKHs as a source of controlled wood, not challenge publicly available results of their high nature values assessments carried out by the authorities, and not overrule WKHs registration with the company-level assessments as the part of their due diligence systems.

The second application scenario for the effective commitment is related to the largest proportion of WKHs, those that have never been inventoried. These unregistered WKHs are the target of the second advisory mitigation measure - the conduct of the organization’s own pre-harvest nature value assessment that compensates for the absent governmental inventory and is aimed at finding those High Conservation Value areas, for which inventory materials are absent.

The third scenario for the application of advisory mitigation measures is related to a case when a forest area had been previously registered as WKH but lost its registration. The CNRA for Sweden does not stipulate how certified organizations should apply their mitigation measures. To be able to interpret this application scenario, the ASI investigator reviewed conclusions of the court case “Judgement No. 7527-22 of the High Administrative Court of Sweden “Registration of woodland key habitats”.

Deregistered WKH

The part of the Judgement No. 7527-22 conclusion directly related to the matters discussed here is that the criteria for registering, and for deregistering a WKH, are solely based on the natural values of the forest area assessed by the Swedish Forest Agency. WKH should only be deregistered with explicit evidence demonstrating that the WKH has lost their natural values.

The ASI Investigator could not corroborate whether or not the deregistration requests of the areas in the Complaint had been processed correctly. However, it was possible to examine the WKH registration documentation, which contained detailed descriptions of the indicators of its WKH nature, and satellite imagery and its derivative remote sensing products. This allowed ASI to deduce whether or not the WKHs suffered severe damage to the nature values described in their respective WKH registration protocols. According to the reviewed satellite data, no such severe damage happened in these areas between the dates of the

WKHs registration and deregistration. In the absence of the contrary, the ASI investigator concluded that the WKH values described in their original WKH registration forms remained the same until the time of the harvest.

The CAB stated their position that the HCVs can be spread unevenly across inventoried objects that can reserve the opportunity for a certified organization to use material from parts of the WKH. The review of the requirement specified in FSC-STD-40-005-V3-1, clause 4.11 does not allow the ASI investigator to accept this point of view.

Unregistered WKH

One of the harvest sites subject to this Complaint was never registered as a WKH. Instead, the regional administrative board had been considering it as part of a nature reserve.

The ASI investigator interviewed two local individuals, who visited this property in 2022 before it was harvested and with the expertise in nature value assessments. According to the experts, there is a general classification system applied by the authorities. Inventory protocols are designed to allow for a conclusion of how valuable a specific inventoried forest area is there against specific categories or classes.

One of the experts provided a map developed by the regional board that showed that some or all of the harvest site fell within an area that was considered a “[forest] with a clear significance for conservation” or “[forest] with high natural values” according to the inventory protocol.

The expert confirmed that, during the field nature value assessment, the occurrence of various rare and threatened species was detected. The species detected are listed now at the data portal owned by Swedish University of Agricultural Sciences (SLU), providing a nation-wide database concerning the species and habitats occurring in Sweden.

Examining the GIS printout of the database showed species distributed across the harvest site.

The interviewed experts confirmed that the regional board contacted both the forest owner and the CH and informed them that about 30% of the inventoried area was qualified as a woodland key habitat. This communication was acknowledged by the CH.

All the four reviewed cases are related to the logging in areas where the existence of High Conservation Values have been confirmed by professional nature value assessments performed by the Swedish Forest Agency or the County Administrative Board.

This Investigation determined that the CAB did not correctly verify the effectiveness of the mitigation measures used by the CH.

4.2 Allegation 2: The CAB failed to investigate the merits of the complaints relating to specific forest areas and made decisions on them based on general considerations and the results of its conclusion on another complaint.

According to the Complainant's original claim, "... [the CAB] did a proper in-depth evaluation of 1 out of 4 complaint cases and generalized the conclusion from this case to the full investigation...". The ASI investigator interviewed the Complainant and verified that this part of the Complaint concerns the certification body's technical decision not to consider the merits of the question of whether sourcing of wood took place in a WKH, but to use selectively, without any justification for doing so,



one case of logging in a potential biotope and to extend the findings of that case to three other cases that occurred in a different place and at a different time.

This Investigation confirmed that the CAB did not handle all four cases the same.

The CAB arranged the process of gathering objective and relevant evidence in one case out of the four.

In three out of four cases, the CAB countered the detailed registration forms and inventory records attesting to the presence of High Conservation Values with only the certificate holder's own data, which still requires corroboration and evaluation, and one reference to data from a public database, which cannot be used as evidence of the *absence* of High Conservation Values. This means that the CAB failed to respond to the complaint's main investigative claim - is this area a WKH? - and did not evaluate every case of the complaint to support its decision.

5. Conclusions

This ASI Complaint Investigation found that all allegations of the Complaint were justified. Therefore, this Investigation recommended the following:

1. CAB non-conformity (NC) against FSC-STD-20-011-V4-2, clause 6.17.a)

This Investigation found that the CAB failed to verify the implementation of mitigation measures, including:

- a) minimum requirements according to... [Clause] 4.11 of FSC-STD-40-005.
- c) whether applicable approved controlled wood documents listed in FSCPRO-60-002b EN List of FSC Approved Controlled Wood Documents were used.
- f) control measures at the level of the supplier(s).

This NC was issued in the ASI Assessment that followed this Investigation.

2. CAB NC against FSC-STD-20-001-V4-0, clause 1.1.2

The Investigation found that the CAB failed to register a complaint in their management system as per their Complaint Management Procedure.

This NC was issued in the ASI Assessment that followed this Investigation.

3. CAB NC against FSC-STD-20-001-V4-0:1.9.8

The CAB did not gather and verify necessary information required to progress a complaint to a decision.

This NC was issued in the ASI Assessment that followed this Investigation.

4. CAB NC against FSC-STD-20-001-V4-0, clause 1.9.9

This Investigation found that the CAB failed to resolve the complaint within the timeline specified in the requirement.

This NC was not issued in the ASI Assessment that followed this Investigation.