



Compliance with the SBP Framework: Public Summary Report

**SCS Global Services
Evaluation of Shaw Renewables -
Hardwood Lands**

Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org





Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

Document history

Version 2.0	Published 10 August 2023
Version 2.1	Published 21 May 2025

© Copyright Sustainable Biomass Program Limited 2025

Table of contents

1 Overview	3
2 Audit conclusions	4
2.1 Certification decision	4
2.2 Open non-conformities and observations	4
2.2 Closed non-conformities	5
2.3 Actions taken by Organisation Prior to Report Finalisation	6
2.4 Notes for the next Audit	6
3 Scope of the audit and SBP certificate	7
3.1 Description of the company	8
3.2 Site details	8
3.3 Detailed description of the Chain of Custody system and Product Groups	8
4 Specific objective of the audit	9
5 Evaluation process	10
5.1 Timing and duration of evaluation activities	10
5.2 Auditor team qualification	10
5.3 Description of evaluation activities	10
5.4 List of forest management units and feedstock suppliers visited	10
5.5 Describe audit sampling methodology used	10
5.6 CB stakeholder engagement	11
5.7 Stakeholder feedback and response	11
5.8 Main strengths and weaknesses of the management system and operations	11
5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation	11
5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED	11
5.11 Summary of evaluation activities for chain of custody system per Standard 4	11
5.12 Summary of evaluation activities for collection and communication of data per Standard 5	12
5.13 Summary of audit findings for competency of involved personnel	12
5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)	12
6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)	13
6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope	13
6.2 CB evaluation of specified risk indicators and mitigation measures	13



1 Overview

Certification Body (CB) Name:	SCS Global Services
Primary CB contact for SBP:	Maggie Schwartz
Primary CB contact email:	mschwartz@scsglobalservices.com
Audit team leader:	Jose Del Castillo
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	Shaw Renewables - Hardwood Lands
Company legal address:	9105 Highway 14, B0N 1Y0 Milford, Canada
Company contact for SBP:	Julie Griffiths
Company contact email:	jgriffiths@shawrenewables.ca
Company website:	www.shawgrouppltd.com
Date of installation:	
SBP Certificate Code:	SBP-04-16
Date of certificate issue:	30 Aug 2022
Date of certificate expiry:	29 Aug 2027
Audit closing meeting date:	22 Jun 2026
Audit cycle:	Fourth Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Kresimir Colic
Date of decision:	09 Sep 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9449	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Requirement documented in document "Environmental Management System Manual". Section 5.6 Inspection and Control. a. During interviews conducted as part of the audit, it was confirmed that the lead internal auditor is knowledgeable of the applicable SBP Standards and the company's SBP management system. The lead auditor demonstrated a clear understanding of the SBP requirements, including the applicable standards, the company's procedures, risk assessment process, and risk management measures. b. According to the records Julie Griffiths conducted the internal audits, she is also responsible for preparing documented procedures, the Supply Base Evaluation (SBE), the SAR, maintaining the mass balance system, updating the DTS, and participating in sourcing oversight and supplier approval. As a result, she is auditing areas for which she is responsible, which does not comply with the requirement that internal auditors do not audit their own work. A minor CAR is issued. c. The internal audit report reviewed during the audit included the scope of the audit, auditor information, audit date, findings, conclusions, and identified opportunities for improvement, meeting the documented requirements. d. No non-conformances were issued during the last internal audit.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.2 Closed non-conformities

NC number 9450		NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	4.6 The Organisation shall have a justified and consistent methodology for calculating conversion factors, based on the actual output of a specific product group, and shall keep its conversion factor up-to-date. N/A N/A	
Description of Non-conformance and Related Evidence:		
Requirements documented in the Excel spreadsheet “2025 Certified Account”. The documents reviewed did not contain the calculation or supporting information used to determine the conversion factors for each feedstock type to pellets. As a result, a minor CAR was issued.		
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date	
Evidence Provided by Company to close NC:	Updated Excel spreadsheet “2025 Certified Account”.	
Findings for Evaluation of Evidence:	The company has updated the applicable reports, which now include the calculation of the conversion factors. The updated documentation demonstrates that the conversion factors are based on the input/output ratios for each feedstock type to pellets and are derived from actual production data. Based on the evidence reviewed, the CAR is closed.	
NC Status:	Closed	

NC number 9451		NC Grading: Minor
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0	
Requirement:	3.3.1 The organisation shall have a consistent methodology for calculating conversion factors and shall keep it up to date. The conversion factor shall be based on the actual output of a specific product N/A N/A	
Description of Non-conformance and Related Evidence:		
Requirements documented in the Excel spreadsheet “2025 Certified Account”. The documents reviewed did not contain the calculation or supporting information used to determine the conversion factors for each feedstock type to pellets. As a result, a minor CAR was issued.		
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date	
Evidence Provided by Company to close NC:	Updated Excel spreadsheet “2025 Certified Account”.	
Findings for Evaluation of Evidence:	The company has updated the applicable reports, which now include the calculation of the conversion factors. The updated documentation demonstrates that the conversion factors are based on the input/output ratios for each feedstock	

	type to pellets and are derived from actual production data. Based on the evidence reviewed, the CAR is closed.
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

None

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Product Group IDs	☐ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☐ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 1.1 Wood pellets
Feedstock origin (countries):	Canada
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim, SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim, SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	No
Changes in the scope	None

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

Shaw Renewables (operating as Shaw Resources in Hardwood Lands Nova Scotia) is an industrial wood pellet manufacturing plant. Located at 9105 Hardwoodlands Rd, Highway 14, the facility transforms local sawmill residue into sustainable biofuels for international power generation and bulk domestic supply.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Shaw Renewables – Hardwood Lands	1239 Sandy Desert Road. Hardwoodlands. Nova Scotia	Biomass producer	☒

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

The facility receives and process only SBP-compliant feedstock, including processing residues, and produce SBP-compliant pellets. During the audit, a sample of supplier agreements, load tickets, purchasing records, inventory records, and ERP system data was reviewed. These records demonstrated that all feedstock originated from approved suppliers within the Supply Base and was appropriately classified and tracked throughout the production process. Traceability is maintained through the company's ERP system SISPRO.

4 Specific objective of the audit

The objective of the audit was to evaluate the organization's conformity with the applicable SBP normative requirements and to determine whether its management system has been effectively implemented and maintained to support continued certification.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Jose del Castillo	8.0
2. On-site (excl. travel time)	Jose del Castillo	12.0
3. Report writing	Jose del Castillo	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Jose del Castillo	Lead auditor	Forester with 10 years of experience in forest management and the lumber industry, specializing in certification for over five years. As a qualified lead auditor, the auditor holds credentials in ISO 9001:2015, FSC Chain of Custody (COC), FSC Forest Management (FM), PEFC, Sustainable Biomass Program (SBP), RSPO, 4C, and Fair-Trade USA. Auditor's expertise spans auditing, compliance, and quality assurance, ensuring organizations meet rigorous industry standards and best practices.

5.3 Description of evaluation activities

The evaluation included a review of documented procedures, policies, records, and reports to assess conformity with the applicable requirements of SBP Standards 1, 2, 4, and 5. The evaluation included visits to the pellet manufacturing facility, interviews with management and personnel responsible for implementing the SBP management system, and interviews with processing residue suppliers. The evaluation also included verification of feedstock sourcing, supplier approval and monitoring, receiving controls, traceability, chain of custody, mass balance, data collection and reporting, stakeholder engagement, risk management activities, and supporting records to confirm the effective implementation of the organization's management system.

5.4 List of forest management units and feedstock suppliers visited

- ☒ N/A – No forest sites or suppliers visited during this evaluation
The company did not source any primary feedstock during this reporting period.

5.5 Describe audit sampling methodology used

The processing residues suppliers were selected in accordance with the certification body's documented sampling procedure, taking into account the intensity, scale, and risk associated with the organization's sourcing activities. The sample size was determined in accordance with SBP Standard 3.

5.6 CB stakeholder engagement

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

5.8 Main strengths and weaknesses of the management system and operations

The organization has implemented a robust management system supported by well-developed procedures that are effectively integrated into its operations. Personnel demonstrated a strong understanding of the applicable SBP requirements and their responsibilities through interviews and review of records. A comprehensive training program is in place to ensure personnel maintain the necessary competence. The organization has also established effective controls for supplier approval, feedstock verification, traceability, risk management, and monitoring activities. Overall, the documented procedures, supporting records, and observations made during the audit demonstrate a well-managed system that supports continued compliance with the applicable SBP requirements.

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

The Supply Base Evaluation (SBE) is supported by a robust management system and well-established procedures for feedstock sourcing, supplier approval, risk assessment, and ongoing monitoring. The SBE is supported by comprehensive records, supplier verification activities, field inspections, stakeholder engagement, and periodic reviews, providing confidence that the identified risks are appropriately assessed and managed. Overall, the evaluation demonstrated that the SBE has been effectively implemented and maintained in accordance with the applicable SBP requirements.

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

The evaluation of the processing residues supply chain included a review of documented procedures, supplier records, purchase agreements, receiving records, and supporting documentation, as well as interviews with selected processing residue suppliers. The evaluation verified that the feedstock supplied is a by-product of the suppliers' manufacturing processes and is not generated through the intentional processing of roundwood solely to produce chips, sawdust, or shavings. Records and interviews were also used to confirm that the roundwood sourced by the processing residue suppliers originates from within the Supply Base defined in the organization's Supply Base Evaluation (SBE). Additionally, it was verified that the organization has communicated the applicable policies, procedures, and risk mitigation requirements to its suppliers to support the effective implementation of the Supply Base Evaluation and the applicable SBP Standard 2 and EU RED requirements.

5.11 Summary of evaluation activities for chain of custody system per Standard 4

The evaluation of the Chain of Custody system included a review of documented procedures, records, and supporting documentation to verify the implementation of the organization's traceability and material control processes. The audit included verification of feedstock receiving records, production records, inventory controls, sales documentation, SBP Data Transfer System (DTS) transactions, and product claims. Mass balance records and accounting reports were reviewed to verify the accurate reconciliation of material inputs and outputs, maintenance of positive balances, and the correct application of SBP claims. Interviews with relevant personnel and observations during the site visit confirmed the effective implementation of the Chain of Custody system in accordance with the applicable requirements of SBP Standard 4.

5.12 Summary of evaluation activities for collection and communication of data per Standard 5

The evaluation of the organization's data collection and communication processes included a review of documented procedures, records, calculations, and supporting documentation related to the Sustainability Audit Report (SAR) and the applicable SBP data requirements. Information reported in the SAR was cross-checked against supporting records to verify its accuracy, completeness, and consistency, and the calculations supporting the reported data were reviewed and found to be justified. During the site visit, the audit team verified how key operational data are collected, recorded, and transferred into the SAR. The evaluation also included a review of the SBP Data Transfer System (DTS), supporting transaction records, and other relevant documentation to confirm the effective implementation of the data collection, reporting, and communication processes in accordance with the applicable requirements of SBP Standard 5.

5.13 Summary of audit findings for competency of involved personnel

The audit included a review of the applicable requirements of SBP Standards 1, 2, 4, and 5 through document review, interviews, record verification, field visits, and site observations. The evaluation covered the organization's Supply Base Evaluation, supplier monitoring activities, feedstock verification processes, manufacturing operations, Chain of Custody system, material accounting, SBP claims, SARs, DTS transactions, and supporting records. Visits to the manufacturing facility, interviews with selected processing residues suppliers, and forest tracts, together with the review of operational records and interviews, provided sufficient objective evidence that the organization's management system, operational controls, traceability system, and data collection processes have been effectively implemented and maintained in accordance with the applicable SBP requirements. Personnel involved in the implementation of the SBP management system demonstrated a high level of competence and a clear understanding of their roles and responsibilities. This was verified through interviews, review of training records, and observations during the site visit. The organization has established a comprehensive training program to ensure personnel maintain the knowledge and skills necessary to effectively implement and maintain the applicable SBP requirements.

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☐ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

The company assessed its supply base using SBP-interim Regional Risk Assessments, company risk assessments. To mitigate the identified risks, the company uses supplier assertions, sources mainly from crown land that is SFI certified, perform field inspections, and conduct supplier audits.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Canada
Area/Sub-Scope
Quebec Private Outside of Program
Indicator
1.1.1 Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Specified risk description
The Quebec Interim RRA (2025) designates a specified risk to private forests that are outside of the province's sylviculture program because without the use of the management assistance programs, there is no effective monitoring system to ensure compliance with regulatory requirements.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits validate the location of the feedstock by tracing the information back to the location of the stump. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. The mitigation measure suggested in the Quebec Interim RRA (2025) is to assess and confirm compliance, with credible and corroborated evidence, of forestry operations in private forests without recourse to management assistance programs, based on a justified sampling of field visits
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Quebec Private Outside of Program
Indicator
2.1.1 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Specified risk description
In Quebec private forests, regional plans for the protection and enhancement of private forests (PPMV), in line with MRC management plans, adopt an ecosystem approach with monitoring indicators to aim for the range of natural variation. The responsible authorities ensure public participation and consultation to establish the orientations and objectives of the PPMVs and plans. Either the forestry advisor or the landowner is responsible for identifying VSS habitat and other rare or sensitive ecosystems. Activities carried out without recourse to management assistance programs are therefore not necessarily supervised or documented by forestry professionals. Although, in theory, these activities must comply with management plans, municipal by-laws and other laws and regulations associated with forestry operations in private forests, the lack of public information demonstrating compliance with these requirements means that it is not possible to confirm whether HCVs have been identified and mapped on these properties. In the case of activities in private forests without the use of management assistance programs, a certain risk is posed by the absence of documentation or supervision by forestry professionals (QC Interim RRA, 2025).
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits validate the location of the feedstock by tracing the information back to the location of the stump. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. Suggested mitigation measures in the Quebec Draft RRA include confirming the identification of biodiversity-related HCV habitat in forest prescriptions, verifying VMEs in the CDPNQ database, and field visit reports to validate implementation of management activities appropriate to VME habitats in private forests, as required. These would be carried out as part of the BPs internal wood supply audit program.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Quebec Private Outside of Program
Indicator
2.1.2 Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Specified risk description
In Quebec, although forest management activities must comply with management plans, municipal by-laws and other laws and regulations associated with private forestry operations, the lack of public information demonstrating compliance with these requirements means that it is not possible to confirm whether HCVs have been identified and mapped on these properties. In the case of activities carried out in private forests without recourse to management assistance programs, the work is not necessarily supervised or assessed by forestry professionals. There is therefore a definite risk in private forests without the use of management assistance programs that the threats and impacts on the main species, natural habitats, ecosystems and areas of high conservation value (HCV) relating to biodiversity in the supply area will not be identified and assessed (QC Interim RRA, 2025). Therefore, the QC Draft RRA has designated a low risk for private woodlots outside of the province's silviculture program.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits validate the location of the feedstock by tracing the information back to the location of the stump. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. Suggested mitigation measures in the Quebec Draft RRA include confirming the identification of biodiversity-related HCV habitat in forest prescriptions in private forests without management assistance programs, verifying VMEs in the CDPNQ database, and field visits. These would be carried out as part of the BPs internal wood supply audit program.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada

Area/Sub-Scope
New Brunswick
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
The NB government and other organizations have, and continue to, assess the maintenance and enhancement of landscape-level and stand-level biodiversity values. There are many assessments and reports covering different spatial and temporal scales. The results of this data, assessments, and reports are wide and varied, making it difficult to provide a definitive conclusion. Based on the extensive results, this NB Interim RRA (2025) was unable to draw a sufficiency conclusion on the maintenance or enhancement of specific biodiversity values. The RRA does identify areas of uncertainty. In the evaluation of Crown land, the most evident areas of uncertainty for the maintenance of biodiversity values are related the following: 1) SAR recovery plans and critical habitat for identified species-at-risk are at various stages of completion; 2) RTE ecosystems are not recognized at the stand level; and 3) Derivation of FMP/license-level old forest targets (NB Interim RRA, 2025). This indicator is designated as specified risk for Crown license in New Brunswick. On industrial private land and private woodlots, due to a lack of evidence to support implementation mechanisms, a monitoring framework and/or results of current condition of the maintenance of landscape-level and stand-level biodiversity values, it was designated as specified risk for industrial private land and private woodlots in New Brunswick (NB Interim RRA, 2025).
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence of the implementation of sound forest management practices to maintain or enhance identified sensitive habitats, species and ecosystems.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope

New Brunswick
Indicator
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Specified risk description
The NB Interim RRAs (2025) report that as of March 2024, there was no publicly available information in New Brunswick describing implementation mechanisms that prevents the conversion of forests for sectors operating on Crown land that do not have forest management type tenures, so a specified risk was designated for New Brunswick.
Detailed description of a mitigation measure
Each load of forest products, forest residues, and processing residues to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody (CoC). As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. The BP's DDS verifies that there are no unauthorized activities, such as illegal logging, mining and encroachment. In addition, legislation is in place in QC, NB, NS, and PEI to ensure the scaling and transportation of logs and wood fibre is documented. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NB Industrial Private and Private Woodlots

Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
Three of the six Indicators which detail the functions and services that must be maintained to have a healthy and vital ecosystem, (2.2.3 – Soil Quality Maintained or Enhanced; 2.2.9 – Long-term Production Capacity and 2.2.10 – Regen After Harvest) have a specified risk designation for industrial private land in New Brunswick. As such, this Indicator also has a specified risk designation for industrial private land in New Brunswick. Two of the six Indicators which detail the functions and services that must be maintained to have a healthy and vital ecosystem, (2.2.3 – Soil Quality Maintained or Enhanced and 2.2.10 – Regen After Harvest) have a specified risk designation for private woodlots in New Brunswick. As such, this Indicator also has a specified risk designation for private woodlots in New Brunswick.
Detailed description of a mitigation measure
Each load of forest products, forest residues, and processing residues delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody. As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NB Industrial Private and Private Woodlots
Indicator

2.2.3 Soil quality in the Supply Base shall be maintained or enhanced
Specified risk description
There is no regulatory framework for managing or maintaining soil quality on industrial private land and private woodlots in NB, so both have been designated as specified risk in the NB Interim RRA (2025).
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. For this particular indicator, this includes ensuring that soil protection measures are in place for all visited sites of the audit.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description
As of March 2024, there is no publicly available information describing implementation mechanisms for water quality/quantity maintenance on private woodlots or industrial private land in NS. Therefore, the NS Interim RRA (2025) has designated a specified risk to NS private woodlots and industrial private land.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered

professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that sound forest management practices are used to maintain or improve the quality and quantity of groundwater, surface water and downstream water.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

NS Industrial Private and Private Woodlots

Indicator

2.2.7 Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.

Specified risk description

Annual approvals of pesticide application for industrial private land and private woodlots are available on the DECC website. However, as of March 2024, there is no publicly available reporting on pesticide application, monitoring, enforcement or results of current condition of pesticide use for industrial private land and private woodlots in Nova Scotia (NS Interim RRA, 2025).

Detailed description of a mitigation measure

Each supplier must sign a supplier assertion and/or contracts prior to delivery of feedstock at the pellet mill which commits to compliance local, provincial, and federal legislation.

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure

compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation, in particular a verification of the use of chemical pesticides and verification of evidence of the use of integrated pest management.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

New Brunswick Private Woodlots

Indicator

2.2.8 Waste shall be disposed of in an environmentally appropriate manner.

Specified risk description

On NB private woodlots, the provincial legislation related to the waste management is comprehensive. Due to a lack of evidence to implementation mechanisms and/or results to verify current condition of waste management, a precautionary approach was applied in the NB Interim RRA (2025). As such, this Indicator is designated as specified risk for private woodlots in NB.

Detailed description of a mitigation measure

Each supplier must sign a supplier assertion and/or contracts prior to delivery of feedstock at the pellet mill which commits to compliance local, provincial, and federal legislation.

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation, in particular a verification of waste management on audited sites.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

NB Industrial Private

Indicator

2.2.9 Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.

Specified risk description

Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.

Detailed description of a mitigation measure

Due to a lack of a regulatory framework, evidence to support implementation mechanisms, a monitoring framework and/or results of current condition of harvest levels on NB industrial private lands, a precautionary approach is applied. As such, this Indicator is designated as specified risk for industrial private land in New Brunswick (NB Interim RRA, 2025)

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

Quebec Private Outside of Program

Indicator

2.2.10 Harvested areas shall be regenerated

Specified risk description

In Quebec private woodlots outside of management assistance programs, there is no public database to validate the regeneration of stands after final felling carried out without recourse to management aid programs. Therefore, the Quebec Interim RRA (2025) has designated a specified risk to this indicator.

Detailed description of a mitigation measure

Each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill. In the assertion, the supplier declares that roundwood and fiber is not sourced from unacceptable sources (defined in the supplier assertion).

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence of the implementation of sound forest management practices to regenerate sites harvested in forests.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

NB Industrial Private and Private Woodlots

Indicator

3.2.2 Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.

Specified risk description

In NB, landowners are responsible for the oversight of harvest operations. As of March 2024, there is no publicly available information describing an oversight framework that confirms timber harvesting avoids low productivity or difficult to regenerate sites on industrial private land or on

private woodlots in New Brunswick (NB Interim RRA, 2025). Due to this lack of a regulatory framework, evidence to support implementation mechanisms, a monitoring framework and/or results to verify the identification and avoidance of timber harvesting from low-productive or difficult to regenerate, a specified risk is designated for industrial private land and private woodlots in New Brunswick (NB Interim RRA, 2025).

Detailed description of a mitigation measure

Each load of forest product, forest residue or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion or contract with the BP.

The BP completes annual supplier evaluations for 25% of processing residue suppliers. These audits validate the location of the stump of the feedstock and information provided on the quarterly supplier declarations.

Suppliers are initially evaluated through a purchase wood risk assessment. Industrial private land in New Brunswick that don't have 3rd party SFM certification would fall into a category requiring a forest practice compliance assessment which would evaluate this indicator. In addition, each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill which commits to legal compliance.

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that primary supply does not come from sites sensitive to nutrient loss harvested in final cut without redistribution of branches and tops within the cutting area.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

New Brunswick

Indicator
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Specified risk description
In New Brunswick, as of March 2024, there is no publicly available results to verify that harvesting of primary feedstock is not sourced from forests that have combined attributes of high levels of carbon stocks and high conservation values on Crown license, industrial private land and private woodlots (NB Interim RRA, 2025). The assessment of Indicator 2.1.3 Key Eco/HCV Maintained or Enhanced concluded that for biodiversity values specific to high conservation value forests (i.e., key habitat attributes and species at risk, including old forests) are a focal point and that uncertainty as to the maintenance of some biodiversity values was determined, resulting in specified risk for that Indicator on Crown license, industrial private land and private woodlots (NB Interim RRA, 2025).
Detailed description of a mitigation measure
The BP does not source wood fibre from wetlands, peatlands, riparian reserve zones or protected areas. Each load of forest products, forest residues, and processing residues delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. The supplier assertion confirms that roundwood and wood fiber are not sourced from unacceptable sources, which includes: 1) activities that don't comply with local, national, or international legislation on forest management, including environmental protection and protected and endangered species, 2) activities where forest management does not contribute to the maintenance, conservation or enhancement of biodiversity on landscape, ecosystem, species or genetic levels, and 3) activities where ecologically important forest areas are not identified, protected conserved or set aside. The BP completes annual supplier evaluations for 25% of processing residue suppliers. These audits validate the location of the stump of the feedstock and to validate the information provided on the quarterly supplier declarations and the supplier assertion. Suppliers are initially evaluated through a purchase wood risk assessment. Industrial private land in New Brunswick that don't have 3rd party SFM certification would fall into a category requiring a forest practice compliance assessment which would evaluate this indicator. In addition, each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill which commits to legal compliance. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that materials were not sourced from forest areas that have high carbon stocks and high conservation value.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

NB Industrial Private and Private Woodlots

Indicator

4.1.8 Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.

Specified risk description

As of March 2024, there is no public information indicating systematic training for forest workers across the industry in New Brunswick, so this indicator is designated as specified risk at the provincial level in New Brunswick (NB Interim RRA, 2025).

Detailed description of a mitigation measure

Each load of forest product, forest residue, or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. Supplier assertions or contracts include provisions for compliance to all applicable laws and regulations and declare that the supplier's source area is legally sourced from within NB, NS, PEI, or QC and does not come from controversial sources.

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that training has been provided to workers.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures,

supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
New Brunswick Private Woodlots
Indicator
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Specified risk description
As private woodlots in NB are owned by individuals or small businesses, there is no requirement to be WorkSafeBC registered. Due to a lack of evidence to support implementation mechanisms, a monitoring framework and/or results to verify safeguards are in place to protect the health and safety of workers, this Indicator is designated as specified risk for other private land in Nova Scotia and New Brunswick (NB Interim RRA).
Detailed description of a mitigation measure
Each load of forest product, forest residue or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. Supplier assertions or contracts that include provisions for compliance to all applicable laws and regulations and declare that the supplier's source area is legally sourced from within NB, NS, PEI, or eastern QC. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that safeguards are put in place to protect the health and safety of workers by having appropriate policies and procedures.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to

be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NB Industrial Private and Private Woodlots
Indicator
4.2.1 Negative social and community impacts shall be identified and avoided.
Specified risk description
Due to a lack of a legislative framework, evidence to support implementation mechanisms, a monitoring framework and/or results to verify the identification and avoidance of negative social and community impacts, a precautionary approach is applied. As such, this Indicator is designated as specified risk for industrial private land and private woodlots in New Brunswick (NB Interim RRA, 2025).
Detailed description of a mitigation measure
Each load of forest product, forest residue or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. Supplier assertions or contracts include provisions for compliance to all applicable laws and regulations and declare that the supplier's source area is legally sourced from within NB, NS, PEI, or eastern QC and does not come from controversial sources. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. The BP completes annual supplier evaluations for 25% of secondary and tertiary feedstock suppliers. These audits validate source of the feedstock and information provided on the quarterly supplier declarations and the supplier assertion.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks

identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
New Brunswick Crown and Industrial private
Indicator
4.2.4 Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Specified risk description
In NB, Mi'kmaq and Wolastoqey Nations land title assertions are in the court system against the Crown and industrial private land owners, and there are on-going lawsuits related to forest management. Due to this, the documentation and respecting of traditional tenure and use rights of First Nations cannot be verified. On November 14, 2024, the New Brunswick Court of King's Bench ruled that Aboriginal title can be declared over privately owned lands. This landmark decision allows the Wolastoqey Nation to pursue their Aboriginal title claim over more than half of New Brunswick, including lands held by major timber and oil companies. Although the court removed the private industrial landowners from the lawsuit, stating that the legal relationship concerning Aboriginal title is primarily between the Crown and the Indigenous group, the ruling implies that the Crown may need to use its expropriation powers to return such lands to the Wolastoqey Nation if reconciliation efforts fail. Based on evidence reviewed, this indicator is designated as specified risk for Crown licenses and industrial private land in New Brunswick.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. Due diligence: keep up-to-date record of ongoing land assertions and progress through the court system. The provincial government handles all negotiations with tenure and use rights of First Nations.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks

identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NB Crown Licence and Industrial Private
Indicator
4.2.6 Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Specified risk description
Currently in NB, there is no publicly available information on consultation on Annual Operating Plans (AOPs) and Forest Management Plans. Consultation with First Nations on AOPs is starting in the 2024/25 year. Because forestry consultation is not implemented, nor are outcomes known, this indicator is designated as specified risk on Crown licenses. First Nations have asserted Aboriginal title rights on industrial private land, and the matter is before the courts. Due to a lack of evidence to support implementation mechanisms, a monitoring framework and/or results of current condition verifying consultation/accommodation are in place, a specified risk designation has been given for industrial private land in New Brunswick.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. Due diligence: keep up-to-date record of ongoing land assertions and progress through the court system. The provincial government handles all negotiations with tenure and use rights of First Nations.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Quebec Private Outside of Program
Indicator
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Specified risk description
The Quebec draft RRA (2025) designates a specified risk to private forests for this indicator because there are no laws or practices associated with biomass harvesting.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that removal of logging residues or stumps have not caused negative or irreversible impacts on the ecosystem
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
4.2.3 Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Specified risk description
There are provincial legislative requirements on industrial private land and private woodlots for the protection of human drinking water. There is no publicly available information on management

guidance or monitoring to determine if forest operations negatively impact Protected Water Areas or designated watersheds. There is no publicly available information to indicate compliance with WHWPR, or the Environment Act. Based on the lack of information, this Indicator is designated specified risk for industrial private land and private woodlots in Nova Scotia.

Detailed description of a mitigation measure

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

Quebec Private Outside of program and Public

Indicator

2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.

Specified risk description

In Quebec, in the absence of documentation on the implementation and monitoring of activities carried out in private woodlots without recourse to management assistance programs, it is impossible to demonstrate that HCVs have been identified and mapped on these properties. In private forests without the use of management assistance programs, there is no documented and easily accessible verification system that confirms the maintenance of key species, natural habitats, ecosystems and HCVs at stand level. Private woodlots outside of management assistance programs are therefore designated as having specified risk (QC Interim RRA, 2025).

Detailed description of a mitigation measure

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program

if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence of the implementation of sound forest management practices to maintain or enhance identified sensitive habitats, species and ecosystems.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

Quebec Private Outside of Program

Indicator

2.2.3 Soil quality in the Supply Base shall be maintained or enhanced

Specified risk description

In Quebec, Mapping of sensitive sites is available for both private and public forest. In addition, a guide to sound practices that includes soil protection measures is widely distributed. However activities carried out in private forests without management assistance programs present a specified risk due to the absence of public data and documented monitoring

Detailed description of a mitigation measure

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. For this particular indicator, this includes ensuring that soil protection measures are in place for all visited sites of the audit

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
QC private outside program
Indicator
2.2.5 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Specified risk description
As of March 2024, there is no publicly available information describing implementation mechanisms for water quality/quantity maintenance on private woodlots or industrial private land in NS. Therefore, the NS Draft RRA (2025) has designated a specified risk to NS private woodlots and industrial private land. In QC, in the case of private forests using management assistance programs, silvicultural work is subject to a prescription and execution report signed by a forestry engineer, which is submitted to the regional private forest agency for approval. The execution report includes a verification of the work's compliance with the requirements of the MRNF's technical reference manual for private forests. This report, signed by a forestry engineer, includes basic elements such as bank protection and respect for riparian buffer strips. There is no public database to validate activities carried out in private forests without management assistance programs. Consequently, the risk is specified.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that sound forest management practices are used to maintain or improve the quality and quantity of groundwater, surface water and downstream water.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel

and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Quebec Private Outside the Program
Indicator
3.2.2 Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Specified risk description
In Quebec, in private forests, in the context of management benefiting from the development assistance program, a forest engineer must write prescriptions and monitor implementation, which considerably reduces the risk of non-compliant practices. In the case of activities in private forests without recourse to management assistance programs, it is impossible to assess compliance with regulatory requirements or whether activities are adequately addressing this issue in the absence of a documented monitoring system (QC Draft RRA, 2025). Consequently, specified risk is designated to Quebec private woodlots outside of management assistance programs.
Detailed description of a mitigation measure
Each load of forest product, forest residue or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion or contract with the BP. The BP completes annual supplier evaluations for 25% of processing residue suppliers. These audits validate the location of the stump of the feedstock and information provided on the quarterly supplier declarations. Suppliers are initially evaluated through a purchase wood risk assessment. Industrial private land in New Brunswick that don't have 3rd party SFM certification would fall into a category requiring a forest practice compliance assessment which would evaluate this indicator. In addition, each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill which commits to legal compliance. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that primary supply does not come from sites sensitive to nutrient loss harvested in final cut

without redistribution of branches and tops within the cutting area.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

Quebec Private Forest Outside the Program

Indicator

2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.

Specified risk description

In private forests Forestry activities in private forests are also monitored by various stakeholders and levels of government. At the municipal level, forestry activities are monitored by inspectors. Since 1995, regional forest development agencies have also been monitoring activities that have benefited from the program. Wood harvested from private forests and marketed in Quebec is subject to the Act respecting the marketing of agricultural, food and fishery products and to regulations governing the marketing of wood by wood producers in each of Quebec's administrative regions. Depending on the region, the unions and boards monitor all or a specific category of wood harvested from private forests. Some unions and boards manage a quota for the marketing of forest biomass in private forests. Since no laws or practices have been associated with biomass harvesting in private forests, the RRA analysis concluded that there is a specified risk for this tenure.

Detailed description of a mitigation measure

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that primary supply does not come from sites sensitive to nutrient loss harvested in final cut without redistribution of branches and tops within the cutting area

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Nova Scotia
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
An Independent Evaluation of Implementation of the Forest Practices Report for Nova Scotia (2018) by Lahey in 2021 concluded the NS Endangered Species Act was not fully implemented. In the evaluation of Crown land, the most evident areas of uncertainty for the maintenance of biodiversity values are SAR recovery plans and critical habitat for identified species-at-risk are at various stages of completion; and RTE ecosystems are not recognized at the stand level, so it was also designated as specified risk (NS Interim RRA, 2025).
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence of the implementation of sound forest management practices to maintain or enhance identified sensitive habitats, species and ecosystems.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Nova Scotia
Indicator
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Specified risk description
The Nova Scotia Interim RRA (2025) report that as of March 2024, there was no publicly available information in Nova Scotia describing implementation mechanisms that prevents the conversion of forests for sectors operating on Crown land that do not have forest management type tenures, so a specified risk was designated for Nova Scotia.
Detailed description of a mitigation measure
Each load of forest products, forest residues, and processing residues to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody (CoC). As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. The BPs DDS verifies that there are no unauthorized activities, such as illegal logging, mining and encroachment. In addition, legislation is in place in QC, NB, NS, and PEI to ensure the scaling and transportation of logs and wood fibre is documented. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
2.2.3 Soil quality in the Supply Base shall be maintained or enhanced
Specified risk description
As of March 2024, there are no publicly available results to verify the current condition of soil quality on industrial private land or private woodlots in Nova Scotia, so both have been designated as specified risk in the NS Interim RRA (2025).
Detailed description of a mitigation measure
Each load of forest products, forest residues, and processing residues to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody (CoC). As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. The BP's DDS verifies that there are no unauthorized activities, such as illegal logging, mining and encroachment. In addition, legislation is in place in QC, NB, NS, and PEI to ensure the scaling and transportation of logs and wood fibre is documented. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NB Industrial Private and Private Woodlots

Indicator
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Specified risk description
There is no regulatory requirements regarding the removal of harvest residues on industrial private land and private woodlots. As such, this Indicator is designated as specified risk for industrial private land and private woodlots in New Brunswick (NB Interim RRA, 2025).
Detailed description of a mitigation measure
Each load of forest products, forest residues, and processing residues to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody (CoC). As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. The BP's DDS verifies that there are no unauthorized activities, such as illegal logging, mining and encroachment. In addition, legislation is in place in QC, NB, NS, and PEI to ensure the scaling and transportation of logs and wood fibre is documented. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
2.2.4 Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.

Specified risk description
There is no regulatory requirements regarding the removal of harvest residues on industrial private land and private woodlots. . As such, this Indicator is designated as specified risk for industrial private land and private woodlots in Nova Scotia (NS Interim RRA, 2025).
Detailed description of a mitigation measure
Each load of forest products, forest residues, and processing residues to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody (CoC). As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. The BPs DDS verifies that there are no unauthorized activities, such as illegal logging, mining and encroachment. In addition, legislation is in place in QC, NB, NS, and PEI to ensure the scaling and transportation of logs and wood fibre is documented. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
2.2.8 Waste shall be disposed of in an environmentally appropriate manner.
Specified risk description
In NS private woodlots, the Nova Forest Alliance under the Forest Nova Scotia developed a best management practices manual (2012) for its members including the Federation of Nova Scotia Woodlot Owners. The manual provides detailed guidance on forest harvesting, fuel, and oil

handling and performance monitoring. On private woodlots, the owner is responsible to remain compliant with provincial regulatory waste requirements. As of March 2024, there is no publicly available information describing implementation mechanisms for waste disposal on private and industrial private lands, so they have been designated as specified risk (NS Interim RRA, 2025).

Detailed description of a mitigation measure

Each supplier must sign a supplier assertion and/or contracts prior to delivery of feedstock at the pellet mill which commits to compliance local, provincial, and federal legislation. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation, in particular a verification of waste management on audited sites.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

New Brunswick

Indicator

2.2.10 Harvested areas shall be regenerated

Specified risk description

Due to a lack of a regulatory framework, evidence to support implementation mechanisms, a monitoring framework and/or results of current condition of regeneration following timber harvesting, a precautionary approach is applied. As such, this Indicator is designated as specified risk for industrial private land in New Brunswick (NB Interim RRA, 2025). There is evidence that regeneration activities are completed on private woodlots that participate in the Private Woodlots Silviculture Program, however, the level of participation is not being applied consistently across private woodlots in NB. Most private woodlot areas harvested are naturally regenerated, and there is no systematic survey of regeneration that would attest to the adequacy of stocking. Due to a lack of results, this Indicator has been designated as specified risk for private woodlots in New Brunswick (NB Interim RRA, 2025).

Detailed description of a mitigation measure

Suppliers are initially evaluated through a purchase wood risk assessment. Industrial private land in New Brunswick that don't have 3rd party SFM certification would fall into a category requiring a forest practice compliance assessment which would evaluate this indicator. In addition, each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill. In the assertion, the supplier declares that roundwood and fiber is not sourced from unacceptable sources (defined in the supplier assertion). On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence of the implementation of sound forest management practices to regenerate sites harvested in forests.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

Nova Scotia Private Woodlots

Indicator

2.2.10 Harvested areas shall be regenerated

Specified risk description

There is evidence that regeneration activities are completed on private woodlots that participate in the Private Woodlots Silviculture Program, however, the level of participation is not being applied consistently across private woodlots. Most private woodlot areas harvested are naturally regenerated, and there is no systematic survey of regeneration that would attest to the adequacy of stocking. Due to a lack of results, a precautionary approach is applied and this Indicator has been designated as specified risk for private woodlots (NS Interim RRA, 2025).

Detailed description of a mitigation measure

Each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill. In the assertion, the supplier declares that roundwood and fiber is not sourced from unacceptable sources (defined in the supplier assertion).

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence of the implementation of sound forest management practices to regenerate sites harvested in forests.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

NS Industrial Private and Private Woodlots

Indicator

3.2.2 Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.

Specified risk description

In Nova Scotia, there is no regulatory framework to prevent harvesting sites with low productivity or difficult to regenerate on industrial private land or on private woodlots; furthermore, as of March 2024, there is no publicly available information describing implementation mechanisms that restricts timber harvesting from low productivity or difficult to regenerate sites on industrial private land or private woodlots in Nova Scotia (NS Interim RRA, 2025). A specified risk has been designated to NS industrial private land and private woodlots.

Detailed description of a mitigation measure

Each load of forest product, forest residue or processing residue delivered to the mill

must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion or contract with the BP.

The BP completes annual supplier evaluations for 25% of processing residue suppliers. These audits validate the location of the stump of the feedstock and information provided on the quarterly supplier declarations.

Suppliers are initially evaluated through a purchase wood risk assessment. Industrial private land in New Brunswick that don't have 3rd party SFM certification would fall into a category requiring a forest practice compliance assessment which would evaluate this indicator. In addition, each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill which commits to legal compliance.

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that primary supply does not come from sites sensitive to nutrient loss harvested in final cut without redistribution of branches and tops within the cutting area.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

Canada

Area/Sub-Scope

Nova Scotia

Indicator

3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).

Specified risk description

In Nova Scotia, as of March 2024, there is no publicly available results to verify that harvesting of primary feedstock is not sourced from forests that have combined attributes of high levels of carbon stocks and high conservation values on Crown license, industrial private land and private woodlots (NS Interim RRA, 2025). The assessment of Indicator 2.1.3 Key Eco/HCV Maintained or Enhanced concluded that for biodiversity values specific to high conservation value forests (i.e., key habitat

attributes and species at risk, including old forests) are a focal point and that uncertainty as to the maintenance of some biodiversity values was determined, resulting in specified risk for that Indicator on Crown license, industrial private land and private woodlots (NS Interim RRA, 2025).

Detailed description of a mitigation measure

The BP does not source wood fibre from wetlands, peatlands, riparian reserve zones or protected areas. Each load of forest products, forest residues, and processing residues delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. The supplier assertion confirms that roundwood and wood fiber are not sourced from unacceptable sources, which includes: 1) activities that don't comply with local, national, or international legislation on forest management, including environmental protection and protected and endangered species, 2) activities where forest management does not contribute to the maintenance, conservation or enhancement of biodiversity on landscape, ecosystem, species or genetic levels, and 3) activities where ecologically important forest areas are not identified, protected conserved or set aside.

The BP completes annual supplier evaluations for 25% of processing residue suppliers. These audits validate the location of the stump of the feedstock and to validate the information provided on the quarterly supplier declarations and the supplier assertion. Suppliers are initially evaluated through a purchase wood risk assessment. Industrial private land in New Brunswick that don't have 3rd party SFM certification would fall into a category requiring a forest practice compliance assessment which would evaluate this indicator. In addition, each supplier must sign a supplier assertion prior to delivery of feedstock at the pellet mill which commits to legal compliance. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that materials were not sourced from forest areas that have high carbon stocks and high conservation value.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
Nova Scotia Private Woodlots
Indicator
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Specified risk description
As private woodlots in NS are owned by individuals or small businesses, there is no requirement to be WorkSafeBC registered. Due to a lack of evidence to support implementation mechanisms, a monitoring framework and/or results to verify safeguards are in place to protect the health and safety of workers, this Indicator is designated as specified risk for other private land in Nova Scotia and New Brunswick (NS Interim RRA).
Detailed description of a mitigation measure
Each load of forest product, forest residue or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. Supplier assertions or contracts that include provisions for compliance to all applicable laws and regulations and declare that the supplier's source area is legally sourced from within NB, NS, PEI, or eastern QC. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that safeguards are put in place to protect the health and safety of workers by having appropriate policies and procedures.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada

Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
4.2.1 Negative social and community impacts shall be identified and avoided.
Specified risk description
Due to a lack of a legislative framework, evidence to support implementation mechanisms, a monitoring framework and/or results to verify the identification and avoidance of negative social and community impacts, a precautionary approach is applied. As such, this Indicator is designated as specified risk for industrial private land and private woodlots in Nova Scotia (NS Interim RRA, 2025).
Detailed description of a mitigation measure
Each load of forest product, forest residue or processing residue delivered to the mill must be accompanied by a scale slip or waybill identifying the supplier. All suppliers must have a signed supplier assertion with the BP. Supplier assertions or contracts that include provisions for compliance to all applicable laws and regulations and declare that the supplier's source area is legally sourced from within NB, NS, PEI, or eastern QC. On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. This includes obtaining evidence that safeguards are put in place to protect the health and safety of workers by having appropriate policies and procedures.
Detailed description of CB evaluation of mitigation measure and its conclusions
The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots

Indicator
4.2.6 Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Specified risk description
In NS, due to a lack of a legislative framework, evidence to support implementation mechanisms, a monitoring framework and/or results of current condition verifying consultation/accommodation with the Mi'kmaq are in place, a specified risk is designated for industrial private land and private woodlots in Nova Scotia.
Detailed description of a mitigation measure
On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation. Due diligence: keep up-to-date record of ongoing land assertions and progress through the court system. The provincial government handles all negotiations with tenure and use rights of First Nations.
Detailed description of CB evaluation of mitigation measure and its conclusions
The mitigation measures are an effective means to confirm compliance. The BP's internal wood supply audit program report shows the outcomes of this mitigation measure. Due diligence mitigation demonstrates that the indicator is being monitored.

Country
Canada
Area/Sub-Scope
NS Industrial Private and Private Woodlots
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
Two of the six Indicators which detail the functions and services that must be maintained to have a healthy and vital ecosystem, (2.2.3 – Soil Quality Maintained or Enhanced and 2.2.5 Water Quality/Quantity Maintained) have a specified risk designation for industrial private land and private woodlots in Nova Scotia. As such, this Indicator also has a specified risk designation for industrial private land and private woodlots in Nova Scotia (NS Interim RRA, 2025).
Detailed description of a mitigation measure

Each load of forest products, forest residues, and processing residues to the mill must be accompanied by a scale slip or waybill identifying the supplier, the product and the tonnage. The BP is 3rd party certified to the PEFC Chain of Custody (CoC). As part of the BP's PEFC chain of custody, a due diligence system (DDS) is in place for all feedstock. The BP's DDS verifies that there are no unauthorized activities, such as illegal logging, mining and encroachment. In addition, legislation is in place in QC, NB, NS, and PEI to ensure the scaling and transportation of logs and wood fibre is documented.

On an annual basis, a selection of forest product sources are subject to the BP's internal wood supply audit program and inspections are carried out by a registered professional forester. New wood suppliers are added to the wood supply audit program if they have delivered at least 500 MT of forest products for the previous quarter. These audits: 1) validate the location of the feedstock by tracing the information back to the location of the stump, 2) assess indicators designated as specified risk to ensure compliance with the standard, and 3) report on non-compliances and provide corrective actions. The internal wood supply audit program includes site visits in the identified supply base area to validate the conclusions of this Supply Base Evaluation.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.