



Compliance with the SBP Framework: Public Summary Report

SCS Global Services
Evaluation of
Great Northern Timber Holdings Inc. -
Musquodoboit Pellet Mill

NCR-verification audit

Sustainable Biomass Program
sbp-cert.org





Completed in accordance with the CB Public Summary Report Template Version 2.0

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

Document history

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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:	Tom Harlan
Audit team members:	Tom Harlan
Name of the Company:	Great Northern Timber Holdings Inc. - Musquodoboit Pellet Mill
Company legal address:	201 1883 Upper Water Street, NS 83J 1S9 Halifax, Canada
Company contact for SBP:	Kipp Workman
Company contact email:	kipp.workman@gnth.us
Company website:	www.greatnortherntimber.com
Date of installation:	
SBP Certificate Code:	SBP-04-34
Date of certificate issue:	04 Dec 2023
Date of certificate expiry:	03 Dec 2028
Audit closing meeting date:	28 Jan 2026
Audit cycle:	NCR-verification 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):	Evan Poirson
Date of decision:	29 Jan 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8333 copied from 6621	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.1 The Organisation shall include the sourcing areas for all feedstock (including geographical boundaries) that are currently used and intended to be used in the production of SBP-certified biomass. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
One supplier of processing residues sources material from Prince Edward Island (PEI), which is not covered by an RRA or current SBE. The organization has scoped this supplier into its FSC and PEFC controlled material sourcing programs, so it can qualify as SBP Controlled. The organization states feedstock known to be sourced from PEI is intended to have a 100% PEFC or FSC 100% equivalent claim. The material is SBP- and FSC- Controlled and included as a possible feedstock input per those two claims in the product group list, which justifies a minor grade. It currently does not qualify as SBP-compliant since there was no evidence of the 100% PEFC or FSC 100% equivalent claim on delivery or sales documentation reviewed.	
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

2.3 Closed non-conformities

NC number 8328 copied from NC-001079		NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0	
Requirement:	1.1 The Organisation shall define the boundaries of its sourcing areas and map its Supply Base, in accordance with the following: N/A N/A	
Description of Non-conformance and Related Evidence:		
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:	This was closed during the 2022 audit.	
NC Status:	Closed	

NC number 8329 copied from NC-001080		NC Grading: Minor
Standard:	SBP Standard 1: Feedstock Compliance v2.0	
Requirement:	N/A N/A 2 22 Ecosystem productivity, functions, and services are maintained or enhanced. 225 Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.	
Description of Non-conformance and Related Evidence:		
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:	This was closed during the 2022 audit.	
NC Status:	Closed	

NC number 8330 copied from NC-004938		NC Grading: Minor
Standard:	SBP Standard 5: Collection and Communication of Data v2.0	
Requirement:	1.1 All data submissions shall be supported by appropriate evidence.	

	N/A N/A
Description of Non-conformance and Related Evidence:	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	This was closed during the 2023 audit.
NC Status:	Closed

NC number 8331 copied from NC-004939	NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	3.2.2 Feedstock that is ONLY used as a biomass fuel must be reported in section 3.4 of the SAR and should not be reported in Table 2.1 of the SAR. N/A N/A
Description of Non-conformance and Related Evidence:	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	This was closed during the previous audit.
NC Status:	Closed

NC number 8332 copied from NC-004940	NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	3.2.3 Each Feedstock Group has the same characteristics defined by the following parameters, which are recorded in the SAR: a) Feedstock Group ID b) Product Group ID c) Origin d) Feedstock Type e) Physical Description f) Country of harvest (new row for each country) g) Country of production (for processing residues and post-consumer feedstocks) h) Raw mass as received on wet basis ¹ in metric tonnes i) Percentage of SBP-compliant feedstock j) Moisture as received on wet basis (weighted average, single figure) ² k) Weighted average distance (km), l) Maximum distance (km) m) Type of vehicle used n) Fuel or driving force used by the vehicle, o) Weighted average truckload, p) Any pre-processing occurring outside the BP plant (chipping, drying, none) N/A N/A

Description of Non-conformance and Related Evidence:	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	This was closed during the previous audit.
Findings for Evaluation of Evidence:	This was closed during the previous audit.
NC Status:	Closed

NC number 8334 copied from 6622		NC Grading: Major	
Standard:	SBP Standard 2: Feedstock Verification v2.0		
Requirement:	7.4 The Organisation shall ensure that the RMP identifies: a. to whom in the Supply Base the RMMs applies, to address all specified risks; b. the timeframe by when the RMMs shall be implemented; and c. the Means of Verification of the effectiveness of the RMMs to reduce the risk rating to low risk.		
	N/A N/A		
Description of Non-conformance and Related Evidence:			
Timeline for Conformance:	3 months from the report finalisation		
Evidence Provided by Company to close NC:	The organization provided an updated RMP with timeframes for implementation of the RMMs.		
Findings for Evaluation of Evidence:	The auditor reviewed RMP-NS-NB_SBP Specified risk indicators.xlsx which met the requirements of the standard.		
NC Status:	Closed		

NC number 8335 copied from 6623		NC Grading: Minor	
Standard:	SBP Standard 2: Feedstock Verification v2.0		
Requirement:	7.6 The RMP shall be signed off by senior management in the Organisation.		
	N/A N/A		
Description of Non-conformance and Related Evidence:			
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:	The organization provided the self-assessment that was signed by Kipp Workman.		
Findings for Evaluation of Evidence:	The auditor reviewed RMP - NS-NB_SBP Specified risk indicators.xlsx which met the requirements for this indicator.		

NC Status:	Closed
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NC number 8336 copied from 6624		NC Grading: Major
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A	
Description of Non-conformance and Related Evidence:		
Timeline for Conformance:	3 months from the report finalisation	
Evidence Provided by Company to close NC:	The auditor reviewed the completed the self-assessment, GNTH Self Assessment_Nov 1 2025.docx.	
Findings for Evaluation of Evidence:	The auditor reviewed the completed the self-assessment, GNTH Self Assessment_Nov 1 2025.docx. The document meets the requirements for this indicator.	
NC Status:	Closed	

NC number 8337 copied from 6625		NC Grading: Major
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	1.25 The Organisation shall maintain an up-to-date self-assessment and create a statement that is available to its staff in which it describes how it applies SBP Standard 1 – Feedstock Sourcing, Criterion 4.1 “Decent working conditions are provided, and labour rights are safeguarded” to its operations. Note: Level of effort required for documentation of conformance with criteria 1.21-1.25 should be proportionate to the activities and the scale of the Organisation. N/A N/A	
Description of Non-conformance and Related Evidence:		
Timeline for Conformance:	3 months from the report finalisation	
Evidence Provided by Company to close NC:	The organization provided a completed self-assessment, which includes monthly inspections. The organization provided the document GNTH Self Assessment_Nov 1 2025.docx which includes the requirement to share it with employees.	
Findings for Evaluation of Evidence:	The auditor reviewed GNTH Self Assessment_Nov 1 2025.docx which met the requirements.	
NC Status:	Closed	

NC number 8338 copied from 6626		NC Grading: Minor
Standard:	SBP Standard 5: Collection and Communication of Data v2.0	
Requirement:	1.1 All data submissions shall be supported by appropriate evidence. N/A N/A	
Description of Non-conformance and Related Evidence:		
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 SAR with the proper lower heating value.	
Findings for Evaluation of Evidence:	Review of SAR met requirements.	
NC Status:	Closed	

NC number 8339 copied from 6627		NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1	
Requirement:	3.2.3 Each Feedstock Group has the same characteristics defined by the following parameters, which are recorded in the SAR: a) Feedstock Group ID b) Product Group ID c) Origin d) Feedstock Type e) Physical Description f) Country of harvest (new row for each country) g) Country of production (for processing residues and post-consumer feedstocks) h) Raw mass as received on wet basis ¹ in metric tonnes i) Percentage of SBP-compliant feedstock j) Moisture as received on wet basis (weighted average, single figure) ² k) Weighted average distance (km), l) Maximum distance (km) m) Type of vehicle used n) Fuel or driving force used by the vehicle, o) Weighted average truckload, p) Any pre-processing occurring outside the BP plant (chipping, drying, none) N/A N/A	
Description of Non-conformance and Related Evidence:		
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 SAR with the feedstock types properly classified.	
Findings for Evaluation of Evidence:	Review of SAR met requirements.	
NC Status:	Closed	

NC number 8340 copied from 6628	NC Grading: Minor
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Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	<p>3.6.2 The BP shall identify the origin of the electricity used. Power used in biomass production is calculated by the formula: $C = G + X + P - E - O$ where: – C is the net electricity consumption that shall include all usage resulting from the existence of the biomass production process; – G is the power that is imported from the grid; – X is the power from an external supplier: – where the electricity used by the biomass plant is from an external supplier, the amount used during the Reporting Period shall be based on invoices from the supplier, or continuous measurement; – P is the net electricity that is internally produced by the BP (net means that power consumption of the power plant auxiliaries is subtracted); – in the case of on-site electricity generation, the technology and mode (including whether or not it is CHP) shall be recorded in the SAR; – E is the share of P that is exported to the grid; and – O is the excluded power consumption on site of the BP, as used by applications other than the biomass production: – electricity consumption can be excluded if appropriate metering is in place to enable exclusion of non-biomass-related consumption from biomass-related consumption. However, if such additional meters are not available, a theoretical approach can be used to allocate the power to the different uses; – ancillary facilities (for example offices, cafeterias, workshops, site lighting, laboratories, etc.) can be excluded only where this consumption would have occurred in the absence of biomass production.</p> <p>N/A N/A</p>
Description of Non-conformance and Related Evidence:	
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 SAR with the proper lower heating value.
Findings for Evaluation of Evidence:	Review of SAR met requirements.
NC Status:	Closed

NC number 8341 copied from 6629	NC Grading: Major
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Requirement:	<p>1 SBP requirements for Biomass Producers: conformance with EU RED Articles 29 (2)–(5) and (6)–(7) – Sustainability criteria for primary feedstock</p> <p>N/A N/A</p>
Description of Non-conformance and Related Evidence:	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	The updated document - RMP-NS-NB_SBP Specified risk indicators.xlsx. RMP Specified risk indicators documented to clearly define Means of Verification and Risk Management Measures as well as a timeline for implementation.

Findings for Evaluation of Evidence:	Reviewed the document that met the requirements.
NC Status:	Closed

2.4 Actions taken by Organisation Prior to Report Finalisation

Refer to any CARs assigned and closed during the most recent evaluation cited in the Audit conclusions section.

2.5 Notes for the next Audit

N/A

3 Specific objective of the audit

The confirm conformance with the standards and close any open nonconformances.

4 Evaluation process

4.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
4. Other	Tom Harlan	1.0

4.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Tom Harlan	Auditor	Lead SBP, SFI FM, SFI FS, FSC COC, ATFS auditor.

4.3 Description of evaluation activities

1/28/2026 CAR closure review 11:00