



Compliance with the SBP Framework: Public Summary Report

SCS Global Services
Evaluation of Great Northern Timber
Holdings Inc. - Musquodoboit Pellet Mill
Second Surveillance 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:	Kyle Meister
Audit team members:	Kyle Meister
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:	Breck Stuart
Company contact email:	breck@gnti.ca
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:	19 Sep 2025
Audit cycle:	Second 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):	Shanuka Fernando
Date of decision:	06 Nov 2025
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 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

NC number 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 N/A
Description of Non-conformance and Related Evidence:	
The RMP does not specify the timeframe by when RMMs (b) shall be implemented nor the Means of Verification (MOV) of the effectiveness of Risk Management Measures (RMM) (c).	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 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 N/A
Description of Non-conformance and Related Evidence:	
The RMP has not been signed off by senior management of the Organization.	
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

NC number 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 N/A
Description of Non-conformance and Related Evidence:	
The Organisation has not maintained an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23.	

Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 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 N/A	
Description of Non-conformance and Related Evidence:		
The Organisation has not maintained 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.		
Timeline for Conformance:	3 months from the report finalisation	
Evidence Provided by Company to close NC:	N/A	
Findings for Evaluation of Evidence:	N/A	
NC Status:	Open	

NC number 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 N/A	
Description of Non-conformance and Related Evidence:		
The Design Capacity could not be substantiated. The average lower heating value calculated from lab reports used the higher heating value instead of the lower heating value.		
Timeline for Conformance:	Other	
Evidence Provided by Company to close NC:	N/A	

Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 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 N/A	
Description of Non-conformance and Related Evidence:		
Two processing residue feedstock types were classified as “Final Harvest” in the SAR rather than processing residues.		
Timeline for Conformance:	Other	
Evidence Provided by Company to close NC:	N/A	
Findings for Evaluation of Evidence:	N/A	
NC Status:	Open	

NC number 6628		NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1	
Requirement:	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	

	<p>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 N/A</p>
Description of Non-conformance and Related Evidence:	
<p>The monthly electricity invoice logs only include the kWh for the main electric meter. Per observation onsite and review of electricity invoices, there are four electric meters total. The values for three of them have not been factored into the SAR.</p>	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 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 N/A</p>
Description of Non-conformance and Related Evidence:	
<p>If any sustainability criteria are designated as specified risk at the national/sub-national level (a Level A risk assessment does not indicate low risk for all indicators) or there is no official national/sub-national (Level A) risk assessment available, the Biomass Producer shall implement the risk assessment and, if necessary, risk mitigation at the forest sourcing area level (Level B). Therefore, where evidence of compliance with one or several harvesting criteria at the national or sub-national level is not available (i.e., it is not possible to justify a low risk), the Biomass Producer shall demonstrate that these criteria have been complied with through management systems that are in place and implemented at the level of the sourcing area. The organization has only cited Level A requirements in Annex 2 - EU RED SBE findings. The organization has partially completed mitigation measures for similar requirements in the two applicable RRAs for New Brunswick and Nova Scotia.</p>	
Timeline for Conformance:	3 months from the report finalisation
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 6574 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:		
On one of the harvest sites visited exclusion areas were changed during the harvest, but not documented on maps or in any other location		
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 6575 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:		
On one of the harvest sites visited there was evidence of SMZ equipment exclusion violation (operation within 20 m zone)		
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 6576 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:		
Average lower heating value reported in Table 3.1 is partially based on two upper heating values from the three lab reports used to make the calculation. This overestimates the average lower heating value.		
Timeline for Conformance:	Other	
Evidence Provided by Company to close NC:	This was closed during the 2023 audit.	
Findings for Evaluation of Evidence:	This was closed during the 2023 audit.	
NC Status:	Closed	

NC number 6577 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:		
Construction & Demolition wood used as biomass fuel verified during the onsite audit and included in the SAR Excel file was not recorded in the SAR.		
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 6578 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	

	<p>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 basis¹ 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)</p> <p>N/A N/A</p>
Description of Non-conformance and Related Evidence:	
<p>Weighted average Moisture Content (MC) values are based on the feedstock input volumes recorded in Bone Dry Metric Tons (BDMT), meaning that MC has already been factored into the recorded input volume. This leads to incorrect values for weighted average MC (g) and weighted average load (l). The maximum distance values for feedstock groups 1 and 3 could not be replicated. In the case of group 3, the maximum distance is less than the average distance recorded, which is not mathematically possible.</p>	
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

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 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	<input checked="" type="checkbox"/> Forest feedstock (1A) <input type="checkbox"/> Trees outside forest (TOF) - Urban and landscape feedstock (2A) <input type="checkbox"/> Trees outside forest (TOF) - Agricultural land feedstock (3A) <input checked="" type="checkbox"/> Processing residues feedstock (4A) <input type="checkbox"/> Post-consumer feedstock (5A) <input type="checkbox"/> Other (please specify)
SBP Feedstock types	<input checked="" type="checkbox"/> SBP Compliant; <input checked="" type="checkbox"/> SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes RED II Scheme	Yes
Includes RED II 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-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	<input type="checkbox"/> Physical separation <input checked="" type="checkbox"/> Mass balance
Outsourcing	No
Changes in the scope	The organization transitions from SBP V1.0 to V2.0 and from REDII to EU RED requirements during this audit.

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.

The organization produces industrial wood pellets for export to the European power and utilities. The Musquodoboit, Nova Scotia pellet mill was first built in 1998. Over the past two decades it has become a vital link in the overall forest products supply chain utilizing mill residues and low grade roundwood material that could not be utilized in other productive and economical ways within the province of Nova Scotia.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Musquodoboit Pellet Mill	9171 NS-224, Upper Musquodoboit, NS B0N 2M0, Canada	Pellet mill	<input checked="" type="checkbox"/>
Sheet Harbour Chip Mill	605 Marine Gateway Drive, Sheet Harbour, B0J 2B0, Canada	Woodchip mill	<input checked="" type="checkbox"/>
Great Northern Timber Holdings Inc.	201 1883 Upper Water Street, Halifax, NS 83J 1S9, Canada	Administration	<input checked="" type="checkbox"/>

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.

All material is subject to the organization's COC procedures for sourcing certified and non-certified material. The organization sources material from third-party certified sources under its FSC and PEFC COC certificates. The Mass Balance method is used to control SBP claims. Non-certified material is verified via SBP-approved RRA(s).

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented over scope of certification.

The following Critical Control Points (CCPs) were identified and evaluated (edit list as appropriate and describe how the organization controls each point and how it was evaluated). Note that you may identify other CCPs for a particular client which you should also describe in the report:

CCP	Description, including how evaluated by SCS
Processes for procurement and processing, transport and storage	<p>Primary feedstock: standing timber or log sorts directly from a harvest site may be purchased through the BP or one of its affiliated companies. A contract and supplier declaration are used to secure harvest rights and ensure compliance to SBP requirements. Trip tickets with unique identifiers are used during transport from the harvest site to pellet mill. Upon delivery to the pellet mill, a scale ticket is issued, and material is dropped off in designated sorting areas. This critical control point has been evaluated via document review of RRA(s), Risk Management Plan, related procedures, interviews with procurement staff and suppliers and field visits.</p> <p>Processing residue feedstock: contracts and supplier declarations for sawdust, shaving, offcuts, and other mill residues are used to secure ownership transfer and ensure compliance to SBP requirements. Trip tickets with unique identifiers are used during transport from the supplier to the pellet mill. Upon delivery to the pellet mill, a scale ticket is issued, and material is dropped off in designated sorting areas. This critical control point has been evaluated via document review of RRA(s), Risk Management Plan, related procedures, interviews with procurement staff and suppliers.</p> <p>Storage: When material is pulled for production, it is weighed to track how much is used for production and how much remains in stock. Primary feedstock is chipped. Whole-log chipping without debarking is now used in most cases.</p>
Volume accounting method	Material is measured in bone-dry metric tonnes. When it is pulled for production, it is weighed.
Documentation of transactions	Load summaries, trip tickets (BOLs), scale tickets, invoices, and DTS reports
Energy data collection and reporting	Feedstock transport, production, delivery to port, and, where applicable, loading onto buyer's vessel.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Kyle Meister	8.0
2. On-site (excl. travel time)	Kyle Meister	16.8
3. Report writing	Kyle Meister	6.0
4. Other	Kyle Meister	10.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Kyle Meister	Lead auditor	Lead SBP, PEFC CoC, SFI Coc, SFI FM , FSC CoC, and FSC FM.

5.3 Description of evaluation activities

Audit schedule: ST 1, 2, 4, and 5

Activity	Location	Auditor name	Date	Time	Notes
Opening meeting (incl. review of previous non-conformities)	Alt Hotel - YHZ	Kyle Meister	16 Sep	8:00	Introductions, auditor review of audit scope, audit plan and intro/update to SBP and SCS standards and protocols, client description of organization
Review of trademarks				8:30	SBP TMLA and trademarks
Inspection: verification of COC and GHG control points, OHS measures, scope end	SHCM production site			9:00	Review of physical inputs and outputs, material receipt, storage, processing, sale, and overall control [remove if not applicable, e.g. desk audit]

points				
Interviews with staff				Training, OSH, responsibilities, etc.
Inspection: verification of COC and GHG control points, OHS measures, scope end points	MPM production site			Review of physical inputs and outputs, material receipt, storage, processing, sale, and overall control [remove if not applicable, e.g. desk audit]
Interviews with staff				Training, OSH, responsibilities, etc.
END Day 1			17:00	
ST 1: field inspections	Various locations: Nova Scotia	17 Sep	8:00	Inspections of sampled primary tracts.
End Day 2			17:00	
Review of procedures	Great Northern Timber Holdings Inc.	18 Sep	9:00	Written procedures, work instructions, feedstock description, accounting system (transfer, percentage or credit; physical separation, percentage method)
Review of RRAs and related requirements, Determination of Origin, and associated evidence (e.g., internal audit reports)			10:00	Review of ST 1 and ST 2 requirements
ST 4: Business integrity, social, health & safety			13:00	Overlaps with ST 1 and general COC requirements
ST 4: review of inputs, outputs, traceability, training, etc.			14:00	Auditor-selected sample of the following: material tracking system, summary of purchases and sales, invoices, shipping documents, training records, outsourcing agreements, other applicable SBP systems, tracebacks from certified outputs to eligible inputs, verification of calculations for conversion factors, percentage claims, and credit accounts, as applicable
EU RED			15:00	Review of sampled primary, secondary, and tertiary supplier records. Review of EU RED requirements (e.g., Mass Balance, internal audits, etc.)
END Day 3			17:00	
ST 5: Review of SAR and GHG data collection/	Great Northern Timber	19 Sep	8:00	Review of GHG data, record-keeping, calculations, etc.

calculations	Holdings Inc.	
Closing meeting preparation		13:00 Auditor takes time to consolidate notes and review audit findings for presentation at closing meeting
Closing meeting		13:30 Convene with all relevant staff to summarize audit findings, review identified nonconformities, and discuss next steps
END Day 4		14:00

5.4 List of forest management units and feedstock suppliers visited

N/A – No forest sites or suppliers visited during this evaluation

Site name
PID 45153533. GNTI # HN 210221. Crown Land. Walton Windmills
Site location
Nova Scotia
Site description
Gap shelter wood with reserves
Rationale and focus of visit
Crown land (public ownership); utilization; retention practices; active site
Description of audit activity
Delivered to lumber, stud, pulp to chip mill, and low grade pellet mill (5 mills). Prescription to create several small gaps to create a new age class. Gap shelter wood with reserves. Keep white pine, red oak, and Eastern hemlock within gap and reserve area. Keep species that are also representative of the stand. Observation of shays and retention trees within gaps and along edges. Review of log sorts to verify separation by species and grade. Review of scale tickets.

Site name
PID 25050618. GNTI # CU060612. Crown Land. Fenwick
Site location
Nova Scotia
Site description
Various shelterwood treatment units
Rationale and focus of visit
Crown land (public ownership); utilization; retention practices; BMPs

Description of audit activity
Delivered to 5 local mills (sawmill, stud, chip, and pellets). Various treatment units (irregular shelterwood, restoration shelterwood, partial overstory removal, commercial thinning, continuous cover irregular shelterwood, and gap irregular shelterwood. Harvested Feb-May 2025. Inspection of continuous cover shelter wood and gap irregular shelter wood. Retention of yellow birch and red spruce. Restoration shelter wood with heavier to paper birch. Likely to regenerate with yellow birch, red maple, and red spruce due to low light. Inspection of partial overstory removal. Review of scale tickets.

Site name
Private woodlot in Pictou County.
Site location
Nova Scotia
Site description
Salvage harvest
Rationale and focus of visit
Private woodlot; salvage harvest; BMPs
Description of audit activity
Review of audit inspection checklist. One internal nonconformity due to mud command road. Delivered to three mills (sawmill, chip, and pellet). Salvage harvest due to Hurricane Fiona. Hardwood and softwood mix. Harvest completed in March 2025. Popple and red maple regeneration. Hemlock, red spruce, yellow birch, sugar maple, and paper birch in overstory. Site is open enough to allow popple to take over. Review of scale tickets.

5.5 Describe audit sampling methodology used

Refer to the audit itinerary above. For all SBP evaluations, SCS may collect evidence using a combination of direct observation, document and record review, and interviews with stakeholders, rightsholders and the organization's personnel & service providers. As reviewing all operations would be cost-prohibitive, SCS implements sampling techniques to ensure that all CCPs are assessed during evaluations. When relevant, other areas and locations are sampled during sequential audits to ensure that different aspects of the organization's control systems are evaluated. For feedstock suppliers, a sample was determined based on the type of feedstock (e.g., primary, secondary, tertiary) for a total of 9 records. The BP uses software to track all inputs per legal and COC control system requirements to populate its credit account. Information for certified suppliers was verified. Invoices for DTS transactions were verified during the audit. Interviews with staff and service provider(s) were held to determine effectiveness of training and to confirm implementation of procedures and verify training records. Greenhouse Gas (GHG) data included in the SAR was verified through a sample of Excel spreadsheets, utility invoices, lab reports, and the Mass Balance Account.

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

Strengths:

The organization has a very comprehensive and detailed management and procedural system in place which covers all aspects of the SBP audit scope and the underlying chain of custody certifications. The databases to keep track of qualitative and quantitative information are well managed, readily accessible and featured all information as requested by the auditor. Procedures, commercial documentation, records on paper were also easily accessible throughout the audit. The interviewed Chain of Custody Administrator has very good knowledge of all processes and requirements needed to achieve conformity to the SBP standards included in the scope of the certificate. All other personnel involved showed good awareness of requirements pertaining to their roles.

Weaknesses:

Refer to audit findings, as applicable

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 organization applies two SBP-approved Regional Risk Assessments (RRAs) for New Brunswick and Nova Scotia, Canada. The audit team conducted field assessments and document review to assess conformance. The organization has management systems and a Risk Management Plan to address specified risk identified in the RRAs.

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

The audit team sampled records for three suppliers of processing residues, including supplier declarations and load and scale tickets. Inspection of the pellet mill confirms facilities for receiving, storing, and testing green and dry processing residues.

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

The audit team reviewed COC procedures, supplier records for primary and processing residue feedstocks, mass balance account, training records, and internal audit records. During onsite inspection, the audit team confirmed points for receiving, storage, production, lab testing, and finished product storage.

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

The BP maintains records of feedstock supply, power and fuel usage, moisture content, and transport distances and vehicles, which have been compiled into a series of Excel files for monitoring and GHG calculations. The results have been

reported in the SAR.

5.13 Summary of audit findings for competency of involved personnel

The BP used a staff person and a contractor to maintain document procedures and management systems. The staff person has a background in forestry and forest engineering, as well as work experience in the forest products and oil & gas sectors. The contractor is an experienced forester with a background in certification and ISO auditing. Thus, the team is well-qualified to maintain 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 REDII scope

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures