



REPORT Forest Certification



J.D. Irving, Limited Woodlands Operations – 2025 SFI® Re-certification Audit

Between September 29th and October 10th, 2025, a 3 person audit team from KPMG Performance Registrar Inc. (KPMG PRI) carried out a re-certification audit of the J.D. Irving, Limited (“JDI” or the “Company”) woodlands operations against the requirements of the 2022 versions of the Sustainable Forestry Initiative® (SFI®) Forest Management and Fiber Sourcing standards. To provide for a more efficient audit, an ISO 14001:2015 surveillance audit was conducted at the same time. This Certification Summary Report provides an overview of the audit process and KPMG PRI’s findings.

Description of J.D. Irving, Limited Woodlands Operations

1. Forest Management Operations

JDI’s forestry operations occur on both freehold and Canadian Crown Land and are managed out of JDI’s woodlands offices located in New Brunswick (St. Leonard, Chipman, Doaktown, Deersdale, Sussex and St. George), Nova Scotia (Truro) and Maine (Fort Kent). The freehold land is in New Brunswick (728,000 ha), Nova Scotia (50,000 ha) and Maine (517,245 ha). On Canadian Crown Land in New Brunswick, the Company is a sub-licensee on Licenses’ #9, #3, #5, #1 and #8 and manages License #7 (1,061,290 ha).

All woodlands districts track their annual harvest levels by broad timber type (softwood and hardwood) against established annual harvest levels, with their respective performance in achieving the levels measured on a sustainable forest management report card. Performance in recent years has been close to the targets, with the overall annual average harvest levels slightly below the calculated allowed annual harvest levels for both conifer and hardwood.

Consistent with prior years, sub-licensee operators on License #7 in New Brunswick have operated under the JDI Environmental Management System (EMS) and are included within the scope of JDI’s ISO 14001 and SFI certifications.

JDI operates throughout New Brunswick in the Southern and Northern Uplands, the Eastern Lowlands and Highlands and the Continental Lowlands. These areas are, to varying degrees, forested with stands of spruce (red, black and white) and fir (balsam), with smaller areas of white pine dominated forests along with cedar in lower lying areas. There are also intermittent components of red pine, hemlock, tamarack and jack pine. Hardwood stands are stocked most heavily with red maple and sugar maple, with components of yellow and white birch and poplar. Transitional areas often contain stands of mixed hardwood and softwood forest.

Maine woodlands contain largely the same species as in New Brunswick, but with a larger proportion of hardwood stands and a smaller proportion of pine stands.

Woodlands operated by JDI in all jurisdictions are managed for timber production (for both hardwood and softwood), with consideration and protection of unique sites, late successional forests, deer wintering areas and mapped riparian zones. JDI carries out varied silviculture prescriptions, including even aged, uneven aged and shelterwood silviculture regeneration systems, along with pre-commercial thinning and commercial thinning to meet its timber supply/quality and ecological objectives. All even aged, clearcut stands prescribed for planting are planted with trees grown in J.D. Irving Ltd.’s nurseries from seeds originating from specific, ecologically suited seed zones.

Each woodlands district revises its management plan for the Company’s freehold lands on a 5 year basis. Crown operations follow a planning process prescribed by the New Brunswick Department of Natural Resources and Energy Development (NBDNRED), with the most recent plan submitted in 2025.

Long-term resource analyses are conducted and forest inventories for timber and non-timber values are maintained in support of long-term strategic and ongoing operational planning.



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Growth and yield modeling is undertaken internally and cooperatively with NBDNRED to project future forest conditions and associated annual sustainable harvest levels for managed and natural forests.

Strategic planning is supported by a land classification system, soils inventories and depth to water table information. Recent plans have also incorporated refined forest inventory data based on LiDAR technology.

All plans are developed and evaluated using the Woodstock forest management model, with at least the first 5 years of harvest blocks spatially identified. This provides a significant level of control over the implementation of management plan commitments.

Each plan addresses non-timber values, particularly with respect to biodiversity conservation and water protection. Non-timber values addressed in the strategic planning process include such delineated special management zones as deer wintering areas, areas set aside under the Company's Unique Areas Program and riparian zones and incorporation of the Company's targets for old and very old late successional forests.

Other resource values identified during pre-screening, layout and operational planning are reflected in the GIS database for operational planning purposes (including buffers or modified harvesting boundaries, protect high conservation value forests, rare/endangered plant sites, areas with animal species of concern, raptor/heron stick nests, visually sensitive areas, historic sites and geologic values). Site level operational plans incorporate specific operational approaches and silviculture strategies for addressing regulatory requirements and Company practices and commitments for identifying, managing and protecting specific timber and non-timber resource values.

2. Fiber Sourcing Operations

JDI manages fiber sourcing operations in New Brunswick, Nova Scotia, Prince Edward Island, Quebec and Maine and provides fiber for the Irving Paper Limited and Irving Pulp and Paper Limited mills in Saint John, NB, the Lake Utopia Paper corrugated medium mill in St. George, NB, the Grand River Pellets plant in Saint-Leonard, NB and 10 sawmills (7 in New Brunswick, 1 in Nova Scotia and 3 in Maine). Fiber sourcing operations for all of the sawmills, pulp, paper and corrugated medium mills are included within the scope of JDI's SFI fiber sourcing certification. JDI's procurement program is an important component of meeting each mill's fiber requirements.

Purchased stumpage is carried out under JDI's environmental management system and is subject to similar levels of planning and monitoring to JDI's freehold lands.

In New Brunswick, reliance is placed on marketing board monitoring processes established through the SFI Implementation Committee (SIC) to address the SFI Best Management Practices (BMP) monitoring requirements for non-stumpage fiber purchases, the results of which are reported to the SIC which in turn drives the selection of activities, including training, that the SIC supports. In Maine, BMP monitoring of non-stumpage purchases is based on the monitoring process established under the Certified Logging Professional (CLP) program, whereby CLP certified loggers are inspected and their performance evaluated against a number of BMP criteria. JDI purchase wood managers use summarized monitoring data for CLP certified loggers that supply logs to assess their performance level. In Nova Scotia and PEI, the monitoring process is based on supplier audits carried out by the JDI purchase wood manager. The results of each of these BMP monitoring processes feed into the SIC meetings and are used as an input to determine training strategies for the subsequent year.

Forests with Exceptional Conservation Value (i.e. those forests with Critically imperiled (G1) and imperiled (G2) species and ecological communities) have been assessed and documented.

2025 JD Irving, Ltd.

Audit Findings

Minor nonconformities from previous audits that remain open	0
New major nonconformities	0
New minor nonconformities	0
Open historic opportunities for improvement	0
New opportunities for improvement	0

Types of audit findings

Major nonconformities:

Are pervasive or critical to the achievement of the SFM Objectives.

Minor nonconformities:

Are isolated incidents that are non-critical to the achievement of SFM Objectives.

All non-conformities require the development of a corrective action plan within 30 days of the audit. Corrective action plans to address major nonconformities must be fully implemented by the operation within 3 months or certification cannot be achieved / maintained. Corrective action plans to address minor nonconformities must be fully implemented within 12 months.

Opportunities for Improvement:

Are not nonconformities but are comments on specific areas of the SFM System where improvements can be made.

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The assessment covered New Brunswick, Nova Scotia, Maine, PEI and Quebec and identified 5 vascular plants, 1 mammal, 1 lichen and 2 ecological communities potentially associated with the purchase wood area. Descriptions of the habitat and range of each of these have been made available to suppliers through the Irving Woodlands purchase wood website.

Audit Scope

The audit was conducted against the requirements of the 2022 SFI Forest Management and Fiber Sourcing standards and incorporated a full scope assessment against the SFI program objectives for:

- Forest Management Planning;
- Forest Health and Productivity;
- Protection and maintenance of water resources;
- Conservation of biological diversity;
- Management of Visual Quality and Recreational Benefits;
- Protection of special sites;
- Efficient Use of Fiber Resources;
- Recognize and respect Indigenous Peoples' rights;
- Climate Smart Forestry;
- Fire Resilience and Awareness;
- Legal and regulatory compliance;
- Forest research, science and technology;
- Training and education;
- Community involvement and landowner outreach;
- Public land management responsibilities;
- Communication and Public Reporting; and
- Management review and continual improvement.

In addition, all applicable SFI Fiber Sourcing standard objectives were assessed with respect to the Company's fiber sourcing program, as follows:

- Biodiversity in fiber sourcing;
- Adherence to Best Management Practices;
- Legal and regulatory compliance;
- Use of Qualified Resource Professionals, Qualified Logging Professionals and Certified Logging Companies;
- Legal and Regulatory Compliance;
- Forest Research, Science and Technology;
- Training and education;
- Communications and Public Reporting;
- Management Review and Continual Improvement; and
- Avoidance of Controversial Sources.

All SFI objectives are subject to audit at the time of the re-certification audit and at least once during each cycle of surveillance audits with the frequency based on audit risks considering factors such as activity levels, prior year findings, changes in regulations and areas of public concern.



Field inspections included interviews with contractors and checks on emergency, fire, and spill response equipment and preparedness.

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The Audit

- **Audit Team** – The SFI and ISO 14001 audits were conducted by Michael Buell, RPF (BC), PMP, Craig Roessler, RPF(BC), EP(EMSLA), CF(SAF), and John Drummond FIT (BC). The team has considerable experience in conducting audits against a variety of standards, including SFI, CSA Z809, FSC, PEFC and ISO 14001 standards.
- **SFI Re-certification Audit Approach** – KPMG PRI implemented a standard field based audit process for the JDI 2025 audit. Site visits were made to each of JDI's woodlands operations including Northern New Brunswick, Central New Brunswick, Southern New Brunswick, Nova Scotia, and Northern Maine. Fiber sourcing site visits were conducted in Northern Maine, Nova Scotia and New Brunswick (including Gatewood and purchased stumpage blocks) (in addition, in NB an overall assessment of fiber procurement BMP surveys/supplier audits occurred to verify conformance with SFI FS requirements). This sample size is consistent with International Accreditation Forum (IAF) requirements regarding audit sampling for multi-site certifications.

The audit also focused on assessing Company actions taken with respect to addressing the opportunities for improvement identified during previous KPMG PRI audits.

The audit involved a review of selected SFI and EMS records, interviews with a sample of staff, contractors and regulatory agency personnel and audits of a sample of field sites (35 roads/bridges/culverts, 62 cutblocks, 22 silviculture sites and 33 unique, special or visually sensitive sites) to evaluate SFM system implementation and effectiveness.

The SFI portion of the JDI audit took approximately 24.75 auditor days to complete, 10 days of which were spent in the field. The balance of audit time was spent preparing the audit plan, conducting an off-site review of selected Company documents, completing various audit checklists and preparing the main and public summary audit reports.

- **J.D. Irving, Limited's SFI Program Representative** – Katherine Carrier and Scott MacDougall served as J.D. Irving, Limited's SFI program representative during the audit.

Use of Substitute Indicators

One indicator included in the SFI's has been substituted for the purpose of this certification as follows:

Performance Measure 2.1 Indicator #1 in the SFI Forest Management Standard was substituted with the following indicator:

Clear criteria to judge adequate regeneration and appropriate actions to correct understocked areas and achieve acceptable species composition and stocking rates for planting, direct seeding and natural regeneration, that include:

- Documented reforestation plans, including designation of all harvest areas for either natural, planted or direct seeded regeneration and prompt reforestation, unless delayed for site-specific environmental or forest health considerations or legal requirements, through planting within two years or two planting seasons.*
- Growth of plantings, precommercial thinnings, and commercial thinnings relative to performance expectations (volume, piece size and species composition) consistent with the forest management plan.*
- Average growth rates on planted and naturally regenerated areas are on track to providing the product expectations set forth in the forest management plan.*
- Reforestation strategies are designed to maintain or increase current growing stock.*



Examples of protected features and areas. Special wildlife and aquatic features, like stick nests and vernal pools, identified during block layout are protected through buffers included in operational plans.

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The rationale for the substitution was to address reforestation requirements at the landscape level rather than the cutblock level to better align with management plan objectives for regenerating stands.

Audit Objectives

The objectives of the 2025 audit were to evaluate the sustainable forest management and environmental management systems at J.D. Irving, Limited to:

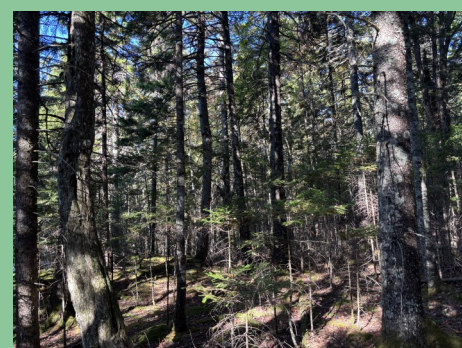
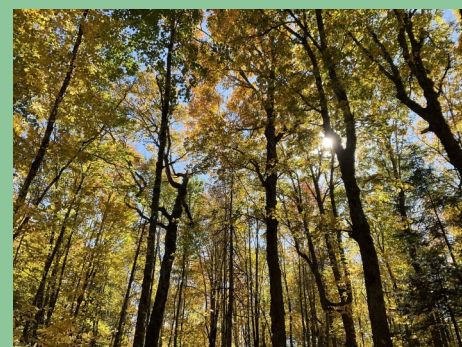
- Determine their conformance with the requirements of the ISO 14001:2015 and the 2022 SFI Forest Management and Fiber Sourcing standards within the scope of the audit;
- Evaluate the ability of the systems to ensure that J.D. Irving, Limited meets applicable regulatory requirements;
- Evaluate the effectiveness of the systems in ensuring that J.D. Irving, Limited meets its specified objectives; and
- Where applicable, identify opportunities for improvement.

These objectives were met.

Evidence of Conformity with SFI 2022 Forest Management Standard

Primary sources of evidence assessed to determine conformity with the SFI 2022 Forest Management and Fiber Sourcing standards are presented in the following table.

SFI Forest Management Objective #	Sources of Key Evidence of Conformity
1. Forest Management Planning	Forest Management Plans (FMPs), Geographical Information System (GIS) data base/map layers, inventory data, Environmental Management System (EMS), Standard Operating Procedures (SOPs) and Policies, Sustainable Forest Management (SFM) report card, Work Orders (WOs), Company inspection and audit records, Field inspections, Planning staff interviews.
2. Forest Health and Productivity	FMPs, EMS, SOPs and Policies, SFM report card, WOs, Best Management Practices (BMP) for Road Building, 2024 SFI Progress Report, Company inspection and audit records, Silviculture records, Research records, Field inspections, Staff and contractor interviews.
3. Protection and Maintenance of Water Resources	FMPs, EMS, SOPs and Policies, SFM report card, WOs, BMP for Road Building, Soft Ground BMP, Company inspection and audit records, District Road and bridge maintenance inspection records and lists, Field inspections, Staff and contractor interviews.
4. Conservation of Biological Diversity	FMPs, EMS, SOPs and Policies (including in regard to rare plant pre-screening, maintaining vertical structure (islands), legacy trees, vernal pools, protection of raptor and heron stick nests and late successional forests), Company forest species of concern manual, District rare or endangered plants manuals, Unique Areas GIS database/map layer, SFM report card, WOs, Company inspection and audit records, Field inspections, Staff and

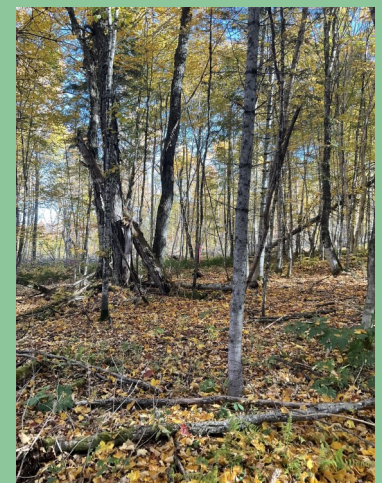


Example of areas that fall under the late successional program.

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SFI Forest Management Objective #	Sources of Key Evidence of Conformity
5. Management of Visual Quality and Recreational Benefits	FMPs, EMS, SOPs, WOs, Unique Areas GIS database/map layer, Field inspections, Staff and contractor interviews.
6. Protection of Special Sites	FMPs, EMS, SOPs, WOs, Unique Areas GIS database/map layer, Field inspections, Staff and contractor interviews.
7. Efficient Use of Fiber Resources	Waste analyses, Utilization specifications, Biomass and residue utilization policy, EMS, SOPs, WOs, Field inspections, Staff and contractor interviews.
8. Recognize and Respect Indigenous Peoples' Rights	JDI's Indigenous Relations Policy, JDI's publicly available Annual Climate, Conservation & Community Impact Report (July 2025), JDI's Public Advisory Committee Process document, Company and New Brunswick Department of Natural Resources and Energy Development (DNR&ED) stakeholder engagement process/records, FMPs, EMS, SOPs, WOs, Unique Areas GIS database/map layer, Field inspections, Staff and contractor interviews.
9. Climate Smart Forestry	JDI's emissions and energy public webpage and publicly available Annual Climate, Conservation & Community Impact Report (July 2025), including TCFD related disclosures on climate risk and adaptation, GHG emissions data, Road construction standards, FMPs, Interviews with key staff, Field inspections.
10. Fire Resilience and Awareness	Forest Protection Ltd.'s EMS, FMPs, Interviews with key staff, Field inspections.
11. Legal and Regulatory Compliance	EMS, Company inspection, monitoring, audit, nonconformity, non-compliance, incident, and action plan records, Company's Code of Business Conduct, Field inspections, Interviews with key staff, Field inspections.
12. Forestry Research, Science & Technology	Research records, FMPs, JDI Nursery EMS, 2024 SFI Progress Report, Interviews with key staff.
13. Training and Education	EMS, Environmental policy, Responsible wood purchasing policy, Company training program and records, SFI Implementation Committee (SIC) training resources/materials, Interviews with key and sample staff and contractors.
14. Community Involvement and Landowner Outreach	EMS, WOs, BMP manuals/handbooks distributed to landowners, SIC training resources/ materials/ websites, Regional stakeholder committee meeting minutes, Company records respecting community and stakeholder outreach, Staff interviews.



Examples of areas of importance protected through inclusion in the JDI Unique Areas Program, including a Black Ash site, of importance to local First Nations groups.

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SFI Forest Management Objective #	Sources of Key Evidence of Conformity
15. Public Land Management Responsibilities	FMPs, WOs, Company and DNR&ED stakeholder engagement process/records, Staff and DNR&ED representative interviews.
16. Communications and Public Reporting	N/A – not selected for assessment during the 2024 surveillance audit.
17. Management Review and Continual Improvement	EMS, corporate and district management review records, SFM report card, Internal audit records, district inspection, monitoring and audit records.

SFI Fiber Sourcing Objective #	Sources of Key Evidence of Conformity
1. Biodiversity in Fiber Sourcing	FMPs, EMS, Responsible wood purchasing policy, BMP manuals/handbooks distributed to landowners, Company records respecting landowner outreach, Staff and logger interviews.
2. Adherence to Best Management Practices	EMS, Responsible Wood Purchasing Policy, BMP outreach manuals/handbooks distributed to landowners, Certified and qualified logger lists/websites, Company records respecting the use of qualified resource and logging professionals, Company, Marketing Board (New Brunswick) and Certified Logging Professional (Maine) inspection and audit records, Staff and logger interviews.
3. Use of Qualified Resource and Logging Professionals	EMS, Responsible wood purchasing policy, District tracking of percentages of delivered purchased logs originating from blocks harvested by certified logging professionals (CLPs) and/or qualified logging professionals (QLPs), Marketing Board (New Brunswick) and CLP (Maine) inspection records/results, Staff and logger interviews.
4. Legal and Regulatory Compliance	EMS, Company inspection, monitoring, audit, nonconformity, non-compliance, incident, and action plan records, Company inspection and audit records, Company's Code of Business Conduct, Interviews with key staff.
5. Forestry Research, Science & Technology	Research records, FMPs, JDI Nursery EMS, 2022 SFI Progress Report, Interviews with key staff.
6. Training and education	EMS, Environmental policy, Responsible wood purchasing policy, Company training program and records, SIC training resources/materials, Interviews with key staff and contractors.



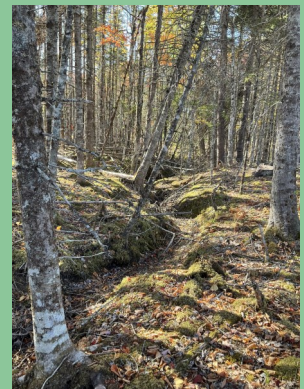
Example of a deer winter area where harvesting prescriptions address connectivity, thermal, and forage requirements.

SFI Fiber Sourcing Objective #	Sources of Key Evidence of Conformity
7. Community Involvement and Landowner Outreach	EMS, WOs, BMP manuals/handbooks/outreach materials distributed to landowners, SIC training resources/materials/websites, Regional stakeholder committee meeting minutes, Company records respecting community and stakeholder outreach, Staff interviews.
8. Public Land Management Responsibilities	FMPs, WOs, EMS, Environmental policy, Responsible wood purchasing policy, Company and DNR&ED stakeholder engagement process/records, Interviews with key staff and contractors and DNR&ED representatives.
9. Communications and Public Reporting	KPMG PRI SFI public summary report, 2024 SFI Progress Report and supporting records, Past SFI progress reports and supporting records.
10. Management Review and Continual Improvement	EMS, corporate and district management review records, SFM report card, Internal audit records, District inspection, monitoring and audit records.
11. Avoid Controversial Sources	Due Diligence System (DDS) for the identification of controversial sourcing risk, chain of custody processes related to purchases, data collected on input fiber, processes for addressing concerns and complaints.

Good Practices

The following are examples of some of the good practices noted during the audit:

- SFI FM Indicator 2.4.2:** (ME – JDI freehold) JDI are working with the Maine Budworm Response Coalition to identify priority areas for harvest and spraying to reduce/prevent spruce budworm outbreaks.
- SFI FM Indicator 4.1.1:** (ME) The late successional program is utilizing LiDAR, field identification, and research to identify and refine areas added to the program.
- SFI FM Indicator 4.1.5:** (ME – JDI freehold) JDI staff are conducting field work and are working with biologists to identify deer habitat that provide forage, thermal cover, and connectivity.
- SFI FM Indicator 12.1.1:** (ME, NNB) Integration of Starlink in JDI trucks, harvesters, and forwarders allows for timely synching of tablets showing newly added/updated features such as wet areas, steep areas, or stick nests.
- SFI FS Indicator 7.1.2:** (ME – Private land) JDI staff are working with private landowners to install new culverts to JDI standards.



Field assessments were conducted for purchased fiber sites included in the JDI fiber sourcing program. Assessments confirmed inspection documents, retention of immature and mature patches, and protection of riparian areas.

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- **SFI FM Indicator 2.3.2:** (NNB – Crown License 9) Use of tethered forwarders to avoid use of bulldozed trails which reduces the chance of soil erosion and compaction.
- **SFI FM Indicator 4.3.2:** (NNB – JDI freehold) Identification of legacy trees by contractors.
- **SFI FM Indicator 7.1.1:** (NNB – JDI freehold) Utilization of specially designed forwarder to haul biomass material which has reduced harvest waste material.
- **SFI FM Indicator 8.2.1:** (NNB – JDI freehold) Identification and protection of regenerating ash which are being used by local First Nations.
- **SFI FM Indicator 13.1.4:** (NNB – JDI freehold and Crown License 9) JDI training methods for new contractors are including outlining trails on tablets and use of flagging to highlight harvester/forwarder trails leading to improved utilization and achievement of prescriptions.
- **SFI FM Indicator 2.3.3:** (Deersdale) Low levels of site disturbance noted across the sample of blocks field reviewed, including within the notches of worked buffers (which included the use of tops and branches to protect the soils from rutting).
- **SFI FM Indicator 5.1.2:** (SNB-Sx and SG) The field audit observed an example of accommodating the interests of an adjacent landowner by adjusting the block boundary to maintain more standing trees on the hillside to better visually screen the block from the viewscape of the landowner's lake front property (Sx). The accommodation of the interests of an adjacent camp leaseholder was also observed in a planned block field reviewed where a portion of the block on the north side of the property was taken out of the proposed harvest area to provide a treed buffer to the camp (SG).
- **SFI FM Indicator 12.1.1:** (SNB-Sx) Sussex has been trialing (and collecting data on performance) new, smaller machinery to conduct commercial thinning activities. The smaller and more agile machine enables commercial thinning to occur before annual growth plateaus (which has been challenging with larger equipment), thus improving the MAI of the remaining growing stock.
- **SFI FM Indicator 2.3.3:** (CNB-Doaktown) There is an effective spatial identification at the planning and layout stage of wet areas for operators to be aware of (depicted on OpsNav maps on operator tablets) in order for them to avoid them or implement additional measures to prevent rutting in them. The field audit observed effective avoidance strategies using this tool in a number of blocks.
- **SFI FM Indicator 4.3.2:** (NS – Private land) JDI staff are identifying regenerating/immature rare species (Black Ash) during block layout which are protected during harvesting (APS1276)
- **SFI FS Indicator 1.1.1:** (NS – Private land) JDI staff are reviewing island retention requirements with private landowners and monitoring performance to the requirements.

Areas of Nonconformity

No major or minor nonconformities were identified during the 2025 SFI audit.



JDI riparian prescriptions and the Unique Areas program are protecting riparian areas and enhancing water quality and quantity.

Opportunities for Improvement

No opportunities for improvement were identified during the 2025 SFI audit.

Historic Opportunities for Improvement

There were no opportunities for improvement open from previous audits.

Audit Conclusions

The audit found that J.D. Irving, Limited's sustainable forest management and environmental management systems:

- Were in conformance with the requirements of the SFI 2022 Forest Management and Fiber Sourcing standards included within the scope of the audit;
- Continue to be effectively implemented; and
- Are sufficient to systematically meet the commitments included in JDI's environmental policy provided that the systems continue to be implemented and maintained as required.

As no major (or minor) nonconformities were identified during the audit, the audit team recommended that JDI be certified to the 2022 version of the SFI Forest Management and Fiber Sourcing standards.

Focus Areas for Next Audit Visit

The following items have been identified as focus areas for the next audit visit in 2026:

- Field visit to active harvest blocks (NS).
- Review of road/bridge/culvert maintenance program including report of damaged assets and associated work orders and maintenance activities (NNB).
- Tracking of retention across the landscape (NS).
- Progress on finalizing the Forest Management Plan for the Northern Maine Woodlands (ME).
- Progress on the JDI spruce budworm early intervention program including work with the Maine Budworm Response Coalition (ME).



Field visits observed and assessed recent site preparation, planting, and manual cleaning.

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- Progress on finalizing the Forest Management Plan for the Northern Maine Woodlands (ME).
- Progress on the JDI spruce budworm early intervention program including work with the Maine Budworm Response Coalition (ME).
- Continued implementation of the roads assets assessment and maintenance prioritization program, including field audits of specific projects planned for 2026 assessed as high priorities to address (including the failing pipe draining MacDonald Brook on Mountain Brook Road) (CNB).
- Field focus on the implementation of the Company's Soft Ground BMP (particularly in relation to actions taken / decisions made to minimize rutting on the remainder of a block once an initial rutting incident or nonconformity has been identified for the block). (CNB)
- Field focus on slope stabilization (grass seeding) and/or water/sediment control measures (such as additional offtakes or ditch-blocks & cross drain culverts) on newly constructed roads and crossings (Sx).
- Review of SFI FS BMP surveys to confirm all areas were covered and confirmation of JDI involvement in the survey review process.
- Review MIM reporting for potential fuel storage, handling, transportation incidents or non-conformances (All Divisions).
- Assessment against all ISO 14001 elements as 2026 is a re-certification audit year for JDI.
- Any areas of increasing public debate or elevated audit risk identified at the audit planning stage (All Divisions).
- Any significant changes in regulatory or other requirements (All Divisions).
- New activities, operations and forest practices (All Divisions).

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