



**KPMG Forest Certification Services Inc.**  
Box 10426, 777 Dunsmuir Street  
Vancouver BC V7Y 1K3  
Canada

Telephone (604) 691-3000  
Fax (604) 691-3031  
[www.kpmg.ca](http://www.kpmg.ca)

To: JD Irving, Limited FSC® CoC/CW Stakeholders

August 3, 2022

Dear Stakeholder:

## **Stakeholder Consultation**

**KPMG Forest Certification Services Inc. (KPMG FCSI) to conduct an FSC® Chain and Custody/Controlled Wood Re-certification Audit of JD Irving, Limited.**

### **Purpose and scope of the audit**

KPMG Forest Certification Services Inc. (KPMG FCSI) will be conducting a re-certification audit of JD Irving, Limited against the requirements of the current Forest Stewardship Council® (FSC) chain of custody (CoC) and controlled wood (CW) standards. A stakeholder consultation process is planned for the summer of 2022, with the main assessment scheduled to begin on September 26, 2022 and conclude on October 7, 2022.

JD Irving, Limited holds a multi-site FSC CoC/CW certificate that includes the following sites:

New Brunswick:

- Irving Pulp & Paper, Limited
- Irving Paper Limited
- Clair Sawmill
- Veneer Sawmill
- St Leonard Sawmill
- Grand River Pellets
- Lake Utopia Paper
- Irving Consumer Products, Tissue Division's Dieppe and Saint John Tissue Mills

Nova Scotia:

- Truro Sawmill

Ontario:

- Irving Consumer Products, Tissue Division's Toronto Tissue Mill

Maine

- Dixfield Sawmill
- Ashland Sawmill

New York

- Irving Consumer Products, Tissue Division's Fort Edward Tissue Mill

Georgia

- Irving Consumer Products, Tissue Division's Macon Tissue Mill

The supply area for the above participating sites is those portions of the WWF ecoregions listed below that are located within New Brunswick, Nova Scotia, Prince Edward Island, southern Quebec and Northeastern United States:

- New England-Acadian
- Eastern Canadian
- Gulf of St Lawrence lowland
- Laurentian Plains and Hills
- Eastern Great Lakes and Hudson Lowlands
- Northeastern Highlands
- Northeastern Coastal Zone

The audit will be based on the current FSC CoC (FSC-STD-40-004 V3-1) and CW (FSC-STD-40-005 V3-1) standards.

This letter serves as an invitation to interested and affected stakeholders who wish to provide comments that are pertinent to JD Irving, Limited's FSC CoC/CW certification. The comments received will be considered by KPMG FCSI in reaching its conclusions regarding JD Irving, Limited's conformance with the applicable FSC CoC and CW standards.

### **About FSC and the CoC and CW standards**

The FSC is an international non-profit organization founded in 1993 to support environmentally appropriate, socially beneficial, and economically viable management of the world's forests. It supports the development of national and regional standards to be used to evaluate whether a forest is being well-managed.

It is an association of members consisting of a diverse group of representatives from environmental and social organizations, forest and product industries, Indigenous People's organizations, community forestry groups and certification bodies from around the world. Membership is open to all who are involved in forestry or forest products and share its aims and objectives.

FSC, with its head office in the city of Bonn, Germany, is governed by an elected Board which consists of people from industry, environmental, social and labor groups, Indigenous People's representatives and others.

FSC-STD-40-004 V3-1 was recently released for use by FSC. Organizations holding certifications to the previous version of this standard must be assessed against the current version by December 31, 2022. The current version of FSC-STD-40-005 (V3-1), to which JD Irving, Limited is certified, remains unchanged.

### **Your role**

We would appreciate your comments on issues that are pertinent to JD Irving, Limited's FSC CoC/CW certification. Such comments may include, but are not necessarily limited to, concerns or observations regarding the Company's due diligence system (i.e., the system of measures and procedures developed by the organization to minimize the risk of sourcing material from unacceptable sources), one component of which is the control measures adopted and implemented by the Company to mitigate the risk regarding those specified controlled wood risk indicators applicable to JD Irving, Limited's defined fiber supply area. Both the specified control wood risk indicators applicable to JD Irving, Limited and the associated control measures selected by JD Irving, Limited to mitigate them come out of the latest versions of the FSC US National Risk Assessment and the FSC Canada National Risk Assessment (the NRAs). A summary of stakeholder comments will also be included in the JD Irving, Limited FSC CoC/CW certification audit summary report.

A questionnaire is provided with this letter for your comments on issues that are pertinent to JD Irving, Limited's FSC CoC/CW certification. However, additional materials and other methods of communication will also be accepted. Upon request, arrangements may also be made to allow stakeholders to meet with members of the audit team during the on-site portion of the audit.

### **Access to information**

FSC requires that stakeholders be provided access to certain information as part of the consultation process, including:

- A description of the supply area and respective risk designation. This information is included within the body of this letter and the summary of the JD Irving, Limited Due Diligence System (DDS).
- A written summary of the JD Irving, Limited DDS. A copy of this document is available on KPMG FCSI's website at <https://home.kpmg/ca/en/home/services/environmental-social-and-governance/assurance/certification/fsc-stakeholder-consultations.html>

- Copies of the applicable FSC CoC and CW standards. These can be obtained from FSC International at <https://fsc.org/en/document-centre>.
- A copy of the latest version of the FSC Canada National Risk Assessment can be found at: <https://ca.fsc.org/ca-en/controlled-wood/national-risk-assessment>.
- A copy of the latest version of the FSC US National Risk Assessment can be found at: <https://us.fsc.org/en-us/certification/controlled-wood/fsc-us-controlled-wood-national-risk-assessment-us-nra>
- The procedure for filing complaints. A copy of KPMG FCSI's dispute resolution procedures are available on KPMG FCSI's website at: <https://home.kpmg/ca/en/home/services/environmental-social-and-governance/assurance/certification/kpmg-forest-certification-services.html>
- Contact information of the person or position responsible for addressing complaints. This can be obtained by visiting the KPMG FCSI website noted above.

### **KPMG FCSI Contact information**

All comments and requests for additional information should be directed to Craig Roessler at:

KPMG Forest Certification Services Inc.  
PO Box 10426, Pacific Centre  
Vancouver, B.C.  
V7Y 1K3  
Fax: (604) 691-3031  
Email: [croessler@kpmg.ca](mailto:croessler@kpmg.ca)

### **Our commitments**

- 1 The source of specific comments received will remain confidential unless the commenting party specifically indicates to the contrary.
- 2 We will respond to all stakeholders who provide comments and provide information on how their comments were taken into account.
- 3 A summary of stakeholder comments and how they were considered by KPMG FCSI will be included in the JD Irving, Limited FSC CoC/CW certification audit summary report.

JD Irving, Limited FSC CoC/CW Stakeholders  
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Yours very truly,

A handwritten signature in black ink, appearing to read "C. Roessler". The signature is written in a cursive style with a period at the end.

Craig Roessler, EP(EMSLA), RPF(BC), CF(SAF)  
Senior Manager,  
KPMG Forest Certification Services Inc.  
(604) 691-3115

Enclosures

**Stakeholder Questionnaire – 2022 JD Irving, Limited FSC® Chain of Custody/Controlled Wood Re-certification Audit**

**To: Craig Roessler, KPMG FCSI**

**Fax #: 604-691-3031**

**Email: croessler@kpmg.ca**

**From: \_\_\_\_\_**

**Phone #: \_\_\_\_\_**

**Organization (if applicable): \_\_\_\_\_**

KPMG Forest Certification Services Inc. (KPMG FCSI) will be conducting a re-certification audit of JD Irving, Limited against the requirements of the current Forest Stewardship Council® (FSC) chain of custody (CoC) and controlled wood (CW) standards. A stakeholder consultation process is planned for the summer of 2022, with the main assessment scheduled to begin on September 26, 2022 and conclude on October 7, 2022. This questionnaire is intended to obtain information from interested and affected stakeholders regarding issues that are pertinent to JD Irving, Limited’s FSC CoC/CW certification. Such comments may include, but are not necessarily limited to, concerns or observations regarding the Company’s due diligence system (i.e., the system of measures and procedures developed by the organization to minimize the risk of sourcing material from unacceptable sources), one component of which is the control measures adopted and implemented by the Company to mitigate the risk regarding those specified controlled wood risk indicators applicable to JD Irving, Limited’s defined fiber supply area. Both the specified control wood risk indicators applicable to JD Irving, Limited and the associated control measures selected by JD Irving, Limited to mitigate them come out of the latest versions of the FSC US National Risk Assessment and the FSC Canada National Risk Assessment (the NRAs). Comments received will be considered by KPMG FCSI in assessing JD Irving, Limited’s performance against the requirements of the applicable FSC CoC and CW standards. A summary of stakeholder comments will also be included in the JD Irving, Limited’s FSC certification report. However, the identity of individuals/organizations providing comments will be kept confidential by KPMG FCSI unless the party providing comments specifically indicates in writing to the contrary.

NB: In order to be considered during the 2022 audit, comments must be received no later than October 7, 2022.

<p>1. Do you have any specific concerns regarding the JD Irving, Limited’s due diligence system (DDS), the control measures adopted and implemented by the Company to mitigate the risk respecting the controlled wood indicators for which the US and Canadian NRAs have determined specified risk within JD Irving, Limited’s defined fibre supply area or other issues that are pertinent to the Company’s FSC CoC/CW certification?</p> <p><u>Comments:</u></p>	<p><b>YES/NO/ NA</b></p>
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**Stakeholder Questionnaire – 2022 JD Irving, Limited’s FSC CoC/CW Audit**

**To:** Craig Roessler, KPMG FCSI

**Fax #:** 604-691-3031

**Email:** croessler@kpmg.ca

**From:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Organization (if applicable):** \_\_\_\_\_

<p>2. If you answered yes to question 1 above, have you communicated your concerns to JD Irving, Limited?</p> <p><u>Comments:</u></p>	<p><b>YES/NO/ NA</b></p>
<p>3. If you answered yes to question 2 above, in your opinion, has JD Irving, Limited made a reasonable attempt to address your specific concerns?</p> <p><u>Comments:</u></p>	<p><b>YES/NO/ NA</b></p>

**Stakeholder Questionnaire – 2022 JD Irving, Limited’s FSC CoC/CW Audit**

**To:** Craig Roessler, KPMG FCSI

**Fax #:** 604-691-3031

**Email:** croessler@kpmg.ca

**From:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Organization (if applicable):** \_\_\_\_\_

<p>4. Do you have any other concerns regarding JD Irving, Limited FSC CoC/CW certification that have not been addressed in the above questions?</p> <p><u>Comments:</u></p>	<p><b>YES/NO/ NA</b></p>
<p>5. Are there any specific issues or requirements of the FSC CoC or CW standard (FSC-STD-40-004 V3-1 and FSC-STD-40-005 V3-1) that you believe merit special attention during the 2022 JD Irving, Limited’ FSC CoC/CW audit?</p> <p><u>Comments:</u></p>	<p><b>YES/NO/ NA</b></p>



# FSC Controlled Wood Due Diligence System (DDS)

## J.D. Irving, Limited

**Date:** August 3, 2022

### **Approving FSC Accredited Certification Body:**

KPMG FCSI  
777 Dunsmuir Street  
P.O. Box 10426  
Vancouver, BC V7Y 1K3

**Date of CB Approval:** August 3, 2022

### **Description of wood supply area –**

**Country – USA - Ecoregions:** Laurentian Plains and Hills, Eastern Great Lakes and Hudson Lowlands, Northeastern Highlands, Northeastern Coastal Zone

**Country – Canada**

**Province –** New Brunswick, Nova Scotia, Prince Edward Island, Quebec

**Ecoregions:** New England-Acadian, Eastern Canadian, Gulf of St Lawrence lowland

**Risk –** Under the FSC US National Risk Assessment, the USA wood supply area is low risk.

- Under the FSC Canada National Risk Assessment, the Canada wood supply area is low risk except for Indigenous people's rights (Indicator 2.3) and species at risk (Indicator 3.1), which are specified risk. Control measures are in place to mitigate these risks (Indicator 2.3 – control measure 1 on private land and 4 on crown land, Indicator 3.1 – control measure 1: harvesting does not take place in critical habitats for specified risk species identified).

**Complaints –** Complaints can be sent to Scott MacDougall, J.D. Irving, Limited's Certification Manager at [macdougall.scott@jdirving.com](mailto:macdougall.scott@jdirving.com)