

FSC Forest Management Audit

Public Summary Report

| | |
|-----------------------------------|---|
| Audit Conducted By | SCS Global Services 2000 Powell Street Ste. 600 Emeryville CA 94608 United States of America www.scsglobalservices.com |
| Contact Person | Brendan Grady |
| Report last updated on | 05 February 2026 |
| Certificate Holder | MFG Management Limited Level 1, 8 Mahuhu Crescent Auckland 1023 New Zealand www.matarikiforests.co.nz |
| Contact Person | Andy Fleming |
| Certified Forest Areas | 154861.97 |
| FSC certificate registration code | SCS-FM/COC-400082 |
| Certificate issue date | 15 August 2025 |
| Certificate expiry date | 24 September 2026 |
| Audit Sequence | 4 |

This forest has been certified by SCS Global Services as meeting the requirements of FSC national forest standard FSC-STD-NZL-02.1-2023 Plantations EN.

Certificate Holder and Certification Body Details

| Question | Inputs |
|---|---|
| Certificate Holder | |
| 1.01 Certificate holder name * | MFG Management Limited |
| 1.01.1 Local company name | Matariki Forests |
| 1.01.2 Trading name | |
| 1.02.1 Street Address * | Level 1, 8 Mahuhu Crescent |
| 1.02.2 Address Line 2 | |
| 1.02.3 City * | Auckland |
| 1.02.4 State or Province | |
| 1.02.5 Postal Code | 1023 |
| 1.03 Country * | New Zealand |
| 1.04 Contact person full name * | Andy Fleming |
| 1.05 Email * | andy.fleming@matarikiforests.co.nz |
| 1.06 Telephone * | 027 248 9004 |
| 1.07 Website * | www.matarikiforests.co.nz |
| Certificate Parameters | |
| 1.08 FSC licence code * | FSC-C021569 |
| 1.09 Certificate code * | SCS-FM/COC-400082 |
| 1.10 Former certificate code (if any) | SGSCH-FM/COC-000097 |
| 1.11 Certificate type * | FM/COC |
| 1.12 Group certificate * | No |
| 1.13.1 Initial certification date * | 2006-09-25 |
| 1.13.2 Most recent certification date * | 2025-08-15 |
| 1.13.3 Certificate expiry date * | 2026-09-24 |
| 1.14 Total number of MUs in the scope of certificate * | 1 |
| 1.15 Total area certified * | 154 862.0 ha |
| 1.16 Certificate scope | |
| 1.16.2 Current certificate scope * | Forest Management of plantations in the Bay of Plenty, South Canterbury, Otago and Southland regions of New Zealand for the production and sale of softwood and hardwood timber and Biomass in accordance with the FSC Accredited National Standard for New Zealand, version 02.1 of 17 Jan 2023. |
| 1.16.3 Change of scope since previous audit * | Yes |
| 1.16.1 Nature of scope change | Addition of Aranga (263ha) Kerr Road (317ha), & Mokamoka (278ha) Forests. Removal of Mt Herbert (43ha), cutting right handed back on harvest to DOC. |
| 1.17 Ecosystem services in scope * | No |
| 1.26 Continuous Improvement Procedure being followed * | No |
| 1.28 Regulatory Module in scope * | No |
| 1.25 Name and/or location of the certified forest area(s) | Northland, Bay of Plenty, Hawkes Bay, Canterbury, Southland. |
| 1.27 Changes to database details | As of 17 October 2025 MFG have consolidated all their forests into 1 FMU. See tab 7 Mus for details. |

| Question | Inputs |
|---------------------------------|------------------------------|
| Certification Body | |
| 1.18 Certification body name * | SCS Global Services |
| 1.19.1 Street Address * | 2000 Powell Street Ste. 600 |
| 1.19.2 Address Line 2 | |
| 1.19.3 City * | Emeryville |
| 1.19.4 State | CA |
| 1.19.5 Postal Code | 94608 |
| 1.20 Country * | United States of America |
| 1.21 Contact person full name * | Brendan Grady |
| 1.22 Email * | bgrady@scsglobalservices.com |
| 1.23 Telephone * | +1.510.452.8000 |
| 1.24 Website * | www.scsglobalservices.com |

The evaluation process

| Question | Inputs |
|---|--|
| Audit Parameters | |
| 2.01 Audit type * | Surveillance |
| 2.01.1 Audit sequence * | 4 |
| 2.01.2 Audit location * | On-site |
| 2.01.3 Justification for remote audit | N/A |
| 2.01.4 Methods used for remote audit | N/A |
| 2.02 Audit start date * | 2025-10-13 |
| 2.16 First stakeholder consultation date for this audit * | 2025-10-10 |
| 2.03 Audit finish date * | 2025-10-17 |
| 2.04 Total person days on-site * | 12.0 |
| 2.04.1 Justification for audit time * | The number of days allocated to this audit was calculated based on the forest area, a review of the forest impact (medium), stakeholder consultation and review of previous reports. |
| 2.05 Date of report * | 2026-02-05 |
| Normative Documents | |
| 2.07 Evaluated international normative document(s) * | |
| 2.07.1 Trademark standard FSC-STD-50-001 * | Yes |
| 2.07.2 Group standard FSC-STD-30-005 * | No |
| 2.07.3 CoC standard FSC-STD-40-004 * | No |
| 2.07.4 ES procedure FSC-PRO-30-006 * | No |
| 2.07.5 Excision Policy FSC-POL-20-003 * | Yes |
| 2.07.6 Pesticides Policy FSC-POL-30-001 * | Yes |
| 2.07.7 Applicable NTFP Standard * | Yes |
| 2.07.8 CIP FSC PRO 30-011 * | No |
| 2.08 Code(s) of NFSS or IFSS used * | FSC-STD-NZL-02.1-2023 Plantations EN |
| 2.09 Web link to the standard used * | https://connect.fsc.org/document-centre/documents/resource/1407 |
| 2.10 If applicable, the adaptation process of CB interim standard | |

The evaluation process

| Question | Inputs |
|---|--------------------------------|
| Certification Decision | |
| 2.20 Conditions associated with the certification decision * | |
| 2.20.1 No specific condition * | No |
| 2.20.2 Correction of minor NCRs issued within required timelines * | Yes |
| 2.20.3 Correction of major NCRs issued within required timelines * | No |
| 2.20.4 Correction of the pre-conditions to certification identified * | No |
| 2.20.5 Other | N/A |
| 2.32 Conditions assessed and subsequent actions taken prior to the certification decision to correct major or minor non-conformities that were identified * | Refer to TAB 14 of this report |
| 2.22 Auditor's recommendation * | |
| 2.22.1 The organization is in conformity with the certification requirements * | Yes |
| 2.22.2 The organization needs to take corrective actions * | Yes |
| 2.28 Resolution of alleged non-conformities | N/A |
| 2.29 Potential infringements of the FSC Policy for Association * | N/A |
| 2.24 Other details relevant to the decision | |
| 2.23 Certification decision * | Maintain |
| 2.25 Decision date * | 2026-02-05 |
| 2.26 Decision making entity * | SCS Global Services |

Audit itinerary

| 4.01 Audit Itinerary Item Start Date * | 4.02 Hours * | 4.03 MUs or members * | 4.04 Activities * | 4.05 Site detail * |
|--|--------------|-----------------------|--|-----------------------------------|
| | 8.00 | MFG Forest Management | Opening meeting, document review at the office. | Graeme Gillies Branislav Zoric |
| 2025-10-14 | 8.00 | MFG Forest Management | Review of documentation against FSC Principles and criteria as applicable to each forest and this audit. | Graeme Gillies Branislav Zoric |
| 2025-10-15 | 8.00 | MFG Forest Management | Assessment of plantation forests, reserves and HCVs/ Assessment of active operation sites and interview of contractors / Assessment of soil and water and riparian zones/ Assessment of wood tracking system (COC). Omataroa Forest Glengarry Forest Waikoua Forest | Graeme Gillies Branislav Zoric |
| 2025-10-16 | 8.00 | MFG Forest Management | Review of documentation against FSC Principles and criteria as applicable to each forest and this audit. | Graeme Gillies Branislav Zoric |
| 2025-10-17 | 8.00 | MFG Forest Management | Review of documentation against FSC Principles and criteria as applicable to each forest and this audit. Closing Meeting | Graeme Gillies Branislav Zoric |

Forest management enterprise information

Question

Inputs

Forest Area

5.02 Brief description of any area of forest over which the certificate holder has some responsibility, whether as owner (including shared or partial ownership), manager, consultant or other responsibility) which the certificate holder has chosen to exclude from the scope of the certificate, together with an explanation of the reason. *

N/A

5.03 Area of forest owned/managed but excluded from MUs in the scope of certification *

5.03.1 According to FSC-POL-20-003 *

0.0 ha

5.03.2 Other reasons

Forest Workers

Impacted Parties

Forest management enterprise information

Question

Inputs

Environmental Values

Management Units

| | | | | | | | | | | Area Units: ha | | |
|---------------------------------|-----------------------------|--------------------|-------------------|-------------------------|--------------------------|-------------------------------------|-------------------------|--------------------------|---------------------------|-------------------------------------|---|-------------------------|
| 7.01 MU name * | 7.23 Cadastral identifier * | 7.02 Forest zone * | 7.03 SLIMF type * | 7.04 Tenure-ownership * | 7.05 Tenure-management * | 7.24 Recognised as Community Forest | 7.25 SLIMF or Community | 7.06 Centroid Latitude * | 7.07 Centroid Longitude * | 7.08 Total production forest area * | 7.09 Total non-production forest area * | 7.10 Total area of MU * |
| Number of Valid Entries: | | | | | | | | Area Totals | | 119,891.27 | 34,970.70 | 154,861.97 |
| #REF! | Matariki forest estate | Temperate | Non-SLIMF | Private | Private | No | No | 176.86500000 | 39.18800000 | 119,891.27 | 34,970.70 | 154,861.97 |

Commercial timber species

| 8.01 Species * | 8.02 Product code * | 8.03 Trade name * | 8.04 Harvested quantity in previous calendar year * | 8.06 Sold with FSC Claim in previous calendar year * |
|--------------------------------------|-----------------------|----------------------|---|--|
| Pinus radiata | W1.1 Roundwood (logs) | Pinus radiata | 2009 915.0 metric tonnes | 2001 865.0 metric tonnes |
| Pseudotsuga menziesii | W1.1 Roundwood (logs) | Douglas Fir | 142 604.0 metric tonnes | 142 271.0 metric tonnes |
| Eucalyptus nitens | W1.1 Roundwood (logs) | Euclayptus (Mixture) | 20 164.0 metric tonnes | 20 066.0 metric tonnes |
| Larix decidua | W1.1 Roundwood (logs) | European Larch | 3 214.0 metric tonnes | 3 214.0 metric tonnes |
| Cupressus macrocarpa Hartw. ex Gord. | W1.1 Roundwood (logs) | C. Macrocarpa | 955.0 metric tonnes | 955.0 metric tonnes |
| Chamaecyparis lawsoniana | W1.1 Roundwood (logs) | Lawsons Cypress | 668.0 metric tonnes | 668.0 metric tonnes |
| Sequoia sempervirens | W1.1 Roundwood (logs) | Redwood | 319.0 metric tonnes | 319.0 metric tonnes |
| Eucalyptus fastigata | W1.1 Roundwood (logs) | Eucalyptus | 0.0 metric tonnes | 0.0 metric tonnes |
| Eucalyptus delegatensis R.Baker | W1.1 Roundwood (logs) | Eucalyptus | 0.0 metric tonnes | 0.0 metric tonnes |
| Cupressus lusitanica Mill. | W1.1 Roundwood (logs) | Cypres | 0.0 metric tonnes | 0.0 metric tonnes |
| Eucalyptus saligna | W1.1 Roundwood (logs) | Eucalyptus | 0.0 metric tonnes | 0.0 metric tonnes |
| Pinus nigra | W1.1 Roundwood (logs) | Corsican Pine | 0.0 metric tonnes | 0.0 metric tonnes |

Forest context and management plan

| Question | Inputs |
|---|--|
| 11.28 Description of the forest | <p>Bio-physical setting</p> <p>The Northland Region consists of blocks of exotic forests with a geographical spread of approximately 200km from the northern to southern-most parts of the estate. The estate comprises of just over 23,000 hectares in this region. The forests within the Northland region have their own characteristics. Forest sites range from flat rolling countryside to steep hill country all at low - mid altitude range. The forests grow within sub-tropical climatic conditions with a relatively high rainfall per annum of 1600-1700 mm.</p> <p>The Bay of Plenty region has forests extending from the Coromandel to the Eastern Bay of Plenty. Sites range from coastal hills to rolling country. The area is known for extreme weather events.</p> <p>Hawkes Bay forests are typically among the most productive in NZ with site indexes ranging up to 36m and average projected MAI of 29.6m³/ha per annum at age 28. The region has warm summers, often dry and exposed to drought, and mild winters. The estate consists of several forests accessed off SH5 and SH2 North of Napier.</p> <p>Southern North Island Region now falls under this Region. Site productivity in Manawatu and Wanganui regions vary widely by location. Some forests in the Southern North Island were originally established on sand dunes to protect the farmlands and the railway land from sand encroachment. As a result, the forests are long and narrow. Sites close to the sea still have their original protection plantings. These stands offer protection to the rest of the crop from salt laden winds. Production over most of the forest is low although growth improves markedly approximately 1 km inland from the coast.</p> <p>In the Canterbury Region approx 50% of the forested area is flat, being on the plains. The remainder is in the foothills. The foothills estate is more productive. The plains estate comprises Eyrewell and Balmoral forests, both of which are under land use and tenure review by the landowner, the Ngai Tahu Iwi.</p> <p>The Southern region forests are a diverse mixture. This diversity is a result of location, altitude, exposure, soil types and original vegetative cover. The plantation crop consists of predominantly Radiata pine (70%), Douglas fir (20%) and range of minor exotic species stands. Radiata pine is best suited to high productivity, lower altitude sites where snow and wind have a lower probability of damaging the crop. Douglas fir can tolerate harsher site and climate conditions and can be managed more effectively where there is risk of heavy woody weed or disease infection.</p> <p>Geography:</p> <p>The forests within the Northland Region reside mainly on steep to very steep broken topography that are highly erosive, however Topuni and Tinopai are both relatively flat to rolling terrain. In the Glenbervie Main Block there are six watershed catchments where five of these are the headwaters of the rivers. Three feed into the Northern Wairoa River via the Wairau River on the west coast. Another three feed into catchments that discharge on the east coast including the Hatea River that flows out through the Whangarei Harbour and the largest catchment that includes the Ngunguru River. Mokau and Tutukaka blocks are situated within close proximity (250-400m) to the coast. Mahurangi is situated within the Hoteo River catchment which discharges into the Kaipara Harbour. The geological origins include volcanic</p> |
| 11.29 Description of the management system | <p>Planning process</p> <p>The owner/manager's strategic (long term: rotation or harvest cycle length), tactical (medium term: 3-5 years) and operational (annual or biannual) management and financial planning system.</p> <p>Matariki Forests (MFG) planning process is underpinned by its forest information management system, a schematic is outlined below. Planning is undertaken annually. The integrated aims for this project are generally:</p> <ol style="list-style-type: none"> 1. generate an internal strategic plan; 2. aid in the preparation of regional business and 3-year plans; 3. provide data for the 12 Year Plan Project to better understand the impact of changing wood flow and production cost profiles beyond the 3-year horizon; and 4. prepare and audit data for an external valuation that is required by Matariki shareholders and under International Financial Reporting Standards (NZ IAS 41) as adopted by the Matariki Board. <p>The process commences with estate model runs, using WOODSTOCK (www.remsoft.com) model. Areas and yields are updated annually, to reflect the state of the resource. This process models woodflows over an entire nominal rotation (30 years radiata, 45 years Douglas fir) and establishes high level view of available yields.</p> <p>12 year and 3-year plan</p> <p>These tactical level plans introduce constraints – operational, environmental, and market constraints. Regional input and expertise is applied in applying constraints to arrive at woodflows that are feasible. Woodflows are typically smoothed to take these constraints into account. The first year of the 3-year plan becomes the operational plan of the following year budget. A further process of internal review occurs before the budget is finalised.</p> <p>Financial planning is integrated with the woodflow planning described above. RMF uses SAP as its transactional and financial forecasting system</p> <p>An outline of the process, (noting that each step has a number of sub-processes) is outlined below. All process documentation is contained within PROMAPP, and online tool for process documentation</p> <p>The system the owner/manager uses to develop and revise policies and operational procedures, and how these are communicated to operational staff.</p> <p>The development of policies and operational procedures is driven by risk – which may be identified either at the strategic level, or operational level. Strategic level risks and their controls are reviewed depending upon the level of residual risk (post controls) and ranges from monthly to annually.</p> <p>The need for operational procedures is driven by operational staff. The forum for the raising of these is via Functional group meetings (foresters / harvest planners / production managers) Environmental and Health and Safety Managers are present at these meetings which</p> |
| 11.01 Legislative, administrative and land use context in which the Organization operates | <p>Legislative, Administrative and Land Use Context</p> <p>The forest management enterprise operates within the framework of the New Zealand legal and commercial system. The legislation is described in Section 6</p> <p>Central government agencies involved are the Ministry of Business Innovation and Employment (MBIE), which administers the Health and Safety in Employment legislation, and also monitors compliance with the HASNO Act regulations. The Department of Conservation, a neighbour in many parts of the country and which administers the Wild Animal Control Act and the Conservation Act; Heritage NZ administers the Historic Places Act. The Biosecurity Act is administered by the Animal Health Board and Ministry of Primary Industries (MPI) Biosecurity.</p> <p>Territorial government administration is through the various Regional and District Councils in regions where the company operates. These councils administer the Resource Management Act and issue resource consents for specific activities regarding soil and water. Some local District Councils administer aspects of local infrastructure especially rural roads.</p> |

Forest context and management plan

| Question | Inputs |
|---|---|
| 11.02 Roles of responsible government agencies involved in aspects of forest management | Local government (Regional and District Councils) are responsible for the regulations related to forest activities outlined in the RMA (NES-PF), this means they regularly undertake compliance checks to ensure all regulations are being complied with by the certificate |
| 11.03 Ownership and use-rights (both legal and customary) of lands and forest of external parties other than the certificate holder | The company has a mix of leasehold, forestry rights and partnership with iwi |
| <p>11.04 Non-forestry activities being undertaken within the area evaluated, whether they are undertaken by the certificate holder or by some other party (e.g. mining, industrial operations, agriculture, hunting, commercial tourism, etc.)</p> | |
| 11.04.1 mining | No |
| 11.04.2 industrial operation | No |
| 11.04.3 agriculture | No |
| 11.04.4 hunting | Yes |
| 11.04.6 other, please specify | |
| 11.05 Forest management objectives | RNZ's vision is to grow a successful and sustainable future. MFG is committed to health and safety excellence. Its policy states that first and foremost, it cares about people and does not want anybody harmed in its business. MFG believes that good health and safety performance and good business performance go hand in hand. MFG is also committed to meeting its obligations under Health and Safety Legislation, Codes of Practice, and any relevant Standards or Guidelines. MFG is committed to sound environmental management, as a fundamental business objective. |
| 11.06 Land use and ownership status of the forest resource | The company has a mix of freehold, leasehold, forestry rights and partnership with iwi |
| 11.07 Socio-economic conditions of the forest management | MFG have staff and workers mainly from New Zealand, main language speak is English. The company has 5 FMU in the north and south Islands. The predominant iwi (main tribal group) for most of the South Island is the Ngai Tahu. It is generally recognised that this tribe represents the interests of Maori of local ancestry. The North Island has a large number of iwi and the company continues to build strong relationships with the local Maori. Areas having special spiritual, cultural or historical tribal significance to Maori are known as Waahi Tapu. Special care is taken to ensure such areas are not disturbed and consultations carried out to determine where these exist in forest areas. These areas have been highlighted in planning documents and Historic Places Trust authorities are sought when forestry operations occur in the vicinity of these sites. |

Forest context and management plan

| Question | Inputs |
|---|---|
| 11.08 Brief description of forest composition | The company owned and/or managed 154,861.97 hectares of forestland in the North and South Islands of New Zealand. |
| 11.09 Profile of adjacent lands | |
| 11.09.1 urban | No |
| 11.09.2 agriculture | Yes |
| 11.09.3 wetland | Yes |
| 11.09.4 mining | No |
| 11.09.5 desert | No |
| 11.09.6 pasture | Yes |
| 11.09.7 orchards | Yes |
| 11.09.8 other, please specify | none |

Forest context and management plan

| Question | Inputs |
|--|---------------|
| | |
| | |
| | |
| | |
| | |
| | |
| 11.27.1 log yard * | No |
| 11.27.2 road side * | No |
| 11.27.3 other, please specify | customer yard |
| 11.31 Major changes to management plan * | None. |

Stakeholder feedback

| 12.01 Stakeholder group * | 12.02 Stakeholder description * | 12.03 Stakeholder's comment | 12.06 CB's follow up |
|------------------------------|---------------------------------|---|---|
| Local communities, residents | Neighbour | Believes they are a good company. Enjoys the Whak forest bike tracks | No further action required by the auditor |
| Economic interests | Customer | Main supplier, good product and easy to deal with | No further action required by the auditor |
| Economic interests | Supplier | Good comments | No further action required by the auditor |
| Environmental interests | Supplier | Great company | No further action required by the auditor |
| Local communities, residents | Neighbour | They are a good company and keep me up-to-date with operations | No further action required by the auditor |
| Forest workers, contractors | Contractor | Enjoy the work environment. Keep the work regular and well balanced. Have improved greatly over last 5 years. | No further action required by the auditor |
| Forest workers, contractors | Contractor | Work with other certified companies and these guys are right up there. Good H&S. | No further action required by the auditor |
| Forest workers, contractors | Contractor employee | FSC is explained well and keep up to date. Have improved greatly over last 5 years. | No further action required by the auditor |
| Forest workers, contractors | Contractor employee | Good H&S and easy to deal with Manager | No further action required by the auditor |
| Forest workers, contractors | Contractor employee | Good company. Have improved greatly over last 5 years. | No further action required by the auditor |

Nonconformities/Observations raised

| 14.01 Unique Finding number * | 14.06 Grading * | 14.07 Open / Closed * | 14.08 Standard * | 14.09 Clause * | 14.03 Issue date * | 14.04 Due date * | 14.05 Close date * | 14.10 Requirement * | 14.11 Description of audit finding * | 14.15 Corrective action requested * | 14.14 MU Applicability | 14.12 Corrective action taken by the auditee * | 14.13 CB's review of corrective actions |
|-------------------------------|-----------------|-----------------------|------------------|----------------|--------------------|------------------|--------------------|---|--|---|------------------------|--|--|
| 2024-C021569-25 | Minor | Closed | NFSS | 6.7.17 | 2024-08-20 | 2025-08-19 | 2025-10-13 | In areas identified as very high risk in 6.7.16 a pre-harvest evaluation is undertaken to establish the most appropriate method to transition to forestry practices that support soil stability on this land. This evaluation is documented and include consideration of: 1) Post-harvest retirement to suitable permanent vegetation; 2) transition to a continuous cover forest; 3) alternative species, silvicultural practices and regimes; and 4) retirement without harvest and encouragement of suitable long-term soil stability vegetation | As shown in 6.7.16 above areas with very high risk are identified pre harvest. This then leads to controls and methods being put in place to manage the harvest operation. All harvested areas are then assessed using a post-harvest checklist. This includes the question: "Are there any areas that were hard to harvest that may warrant not replanting?" This may give an indicator for future discussion and planning between staff but does not fully address the points listed in the indicator above. This may give an indicator for future discussion and planning between staff but does not fully address the points listed in the indicator above. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | As a result of this check we implemented the following: An action plan was submitted with the following points planned: - Create a decision tree to support examination of options of 1-4 above, which will assist harvest planners to make good decisions about how to transition (if appropriate) to forestry practices that support soil stability. - Create a word doc which provides more detail and instructions on each step. - Update process manager with process. The result is the publication and implementation of a new system governed by the Process for Managing the Harvest, Reestablishment and monitoring of Very-High Erosion (Red Zone) ESC Land. This process includes the following: Replanting Options If the site is harvested, it must be revegetated. Each of the following options must be considered prior to harvesting: - Retirement to suitable permanent vegetation. - Reestablishment in alternative species, regime or silvicultural practices. - Transition to continuous cover forestry - Re-establishment in plantation species requiring clearfelling. The process then further describes each of these options and is further supported by a Decision Tree to identify the best regime to follow. |
| 2024-C021569-26 | Minor | Closed | NFSS | 6.7.18 | 2024-08-20 | 2025-08-19 | 2025-10-13 | If areas identified in 6.7.16 are clear-felled then: 1) For replanting of plantation species that require clear fall harvesting a programme of erosion monitoring is undertaken covering the full rotation of the crop to determine effects, including identifying where sediment has reached water bodies; and 2) areas left to revert to an indigenous vegetation cover are monitored to ensure natural regeneration is occurring. | All clear-felled areas in very high-risk zones are required to have obtained resource consent for any subsequent operation including replanting. Programmes implemented include monitoring specifically around rain events and for up to the first 6 years post-harvest in Hampton Forest. A resource consent for replanting some of this area has been submitted and approved, as under the NES-CF this is required where greater than 2 ha is to be planted. The consent includes a section titled: "Measures used to avoid, remedy and mitigate erosion and land instability, but does not specifically address the monitoring requirements as specified above. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | An action plan was submitted with the following points planned: Annual Aerial or Drone Imagery Analysis Ensure that the water testing regime includes all redzone catchments except for flat, sand forests. See above in 16.7.17 for the implementation of a new process to meet this requirement. This process also includes monitoring and specifics: "Effective management of ESG Red Zone land requires ongoing monitoring to identify, track and manage changes to the landscape over time. Audits will be scheduled and managed in the EMS". Evidence: Process for Managing the Harvest, Reestablishment and monitoring of Very-High Erosion (Red Zone) ESC Land, Version 1.1: March 2025 |
| 2024-C021569-27 | Obs | Closed | NFSS | 6.7.21 | 2024-08-20 | 2025-08-19 | 2025-10-13 | No storage or mixing of fuels, oils, chemicals, or similar substances is undertaken in areas where a deliberate or inadvertent discharge could enter any water body. | "Silviculture and Spraying prescriptions contain clear instructions that: Fuel must be stored in approved containers where accidental spillage will not result in contamination of any water body. Chemicals should be in their original containers and with legible labels. Chemicals should not be stored or mixed where a spill could contaminate a waterway." For earthworks and harvesting the requirements are stated via the Contractor agreement whereby they are required to comply with the NZFOA New Zealand Environmental Code of Practice for Plantation Forestry guidelines (14.1 Guidance notes – Fuel & oil – BEP). Additionally, checks are made at regular intervals on all operations using the EMS audit checklist – AUD-1095. It was observed that the wording used in the Silviculture prescriptions could also be included in prescriptions for other operations such as Harvesting and Earthworks." | N/A | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | MFG have now added a new section to all harvest and earthworks prescriptions that include the requirements: - Fuels, oils, chemicals or any hazardous fluids must be stored in approved containers with legible labels, where accidental spillage will not result in contamination of any water body. - Products must be stored as per the Safety Data Sheet (SDS), for example not near a naked flame, in direct sunlight or within a certain distance of other products. Consult the product specific SDS. - Users must have spill procedures established before use, with spill kits on hand as per the requirements of the relevant SDS. All workers shall know the location and procedure for use of the spill kit. Refer to the RMI Environmental Guidance document for more details on how to handle a spill. All containers (including water) must be labelled. - There must be an adequate supply of clean water on site for washing". Evidence: Harvest Plan for Sale Area: 414-018-06, Forest: Glenlary |
| 2024-C021569-28 | Obs | Closed | NFSS | 6.4.6 | 2024-08-20 | 2025-08-19 | 2025-10-13 | Hunting, fishing, trapping and collection of rare or threatened species is prevented. | Information regarding RTE species could be better presented to the general public. No hunting, fishing, trapping or collection of RTE species is undertaken or permitted. This is also a national legal requirement. The Public Use Guidelines and Trespassing on Matariki Forests Land, includes provisions to partially meet this requirement. However, there is no specific guidance or controls for forest users regarding environmental and RTE species protocols. As part of the audit process the auditor observed the forest user induction video and accompanying slide presentation. This process could be a positive avenue to include this type of information. | N/A | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | There is no permission granted for the hunting/collecting of any RTE species. If evidence was found of RTE species being hunted/collected, legal action would be taken. In talking with staff and contractors, these RTE species are protected and recognised as taonga. RTEs are protected under NZ Law through the Wildlife Act 1953. The forest user induction video and accompanying slide presentation now contains a presentation on the likely presence of RTE species and identification and reporting requirements for the same. Evidence: https://mfg.lickbox.nz/login |
| 2024-C021569-29 | Minor | Closed | NFSS | 2.4.5 | 2024-08-20 | 2025-08-19 | 2025-10-13 | The Organisation has a method to determine that the workers receive the living wage. | Although there was no evidence of contractors not paying their workers less than the living wage, the company did not have a method to determine that workers have received a living wage. The form sent to the service providers gave an assurance from the business owner that they were paying their workers the minimum but there was no proof that this was happening. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | An action plan was submitted with the following points planned: "Contractors will be required to submit affidavit type evidence from internal account or lawyer stating that the living wage is being adhered to. This will be collected during the Internal Audit" Subsequently the following has been implemented: The company has created a new document "PEFC Internal Systems Audit" v1.0. This document is available in Promapp system. It defines all steps involved in the internal audit and there is a step 3 – Remuneration and conditions that will be from now on part of the verifications done as part of the internal process. The staff in charge of this verification will be: District Forester, Environmental and Operational Improvement Forester, Environmental Manager, Harvest Planning and Roading Manager, Production Manager, Regional Manager. Different document has been created and are attached to this procedure: Remuneration Questionnaire, Working conditions Questionnaire and Remuneration guidance. These documents are to be used as part of the internal audit to assess the compliance with the PEFC/FSC requirements. The remuneration questionnaire is used for assessing the payments according to living wages and the signed contracts and the supply of PPE by the contractors. The Working Conditions questionnaire is |

Nonconformities/Observations raised

| 14.01 Unique Finding number * | 14.06 Grading * | 14.07 Open / Closed * | 14.08 Standard * | 14.09 Clause * | 14.03 Issue date * | 14.04 Due date * | 14.05 Close date * | 14.10 Requirement * | 14.11 Description of audit finding * | 14.15 Corrective action requested * | 14.14 MU Applicability | 14.12 Corrective action taken by the auditee * | 14.13 CB's review of corrective actions |
|-------------------------------|-----------------|-----------------------|------------------|----------------|--------------------|------------------|--------------------|---|--|---|------------------------|--|--|
| 2024-C021569-30 | Obs | Closed | NFSS | 10.3.4 | 2024-08-20 | 2025-08-19 | 2025-10-13 | The Organisation complies with any applicable Regional Council pest management strategy including where this identifies a wilding species as a pest*. | During the visit to Castle Dent forest, it was evidenced lots of areas damaged by pig roding, this situation could affect the new plantations finished last week apart from causing issues at neighbours properties. Through this observation it will be followed the assessment of the company about the needs to intensify/continue with this pest control in this forest. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | The Canterbury region is the main area where wildings are an issue. The applicable plan identifies: This document aligns with the requirements of the Canterbury Regional Pest Management Plan 2018-2038. All other areas comply with the IPMS requirements regardless of whether wildings are identified as a pest or not. As part of the last audit, it was identified that increased pest control in the Castle Dent forest would be beneficial. An intensified control programme has been implemented and greatly increased pest kill numbers have been confirmed. Evidence: -Problem Animal Control Return, Castle Dent forest (excel) -No a reason or into when were implemented and following An action plan was submitted with the following points planned: No roads in contravention of local laws. The roads mentioned by OAC are on CFL land and the CFL easement conditions "contract" over rides the local council requirements. Internal review has regions assessing their PAE and ULR status to ensure compliance with rules each road class is subjected to. Post planting assessment will take place on road frontage and farm boundaries to ensure compliance with the standard. | |
| 2024-C021569-31 | Minor | Closed | NFSS | 1.3.2 | 2024-08-20 | 2025-08-19 | 2025-10-13 | All activities undertaken in the management unit are carried out in compliance with: 1) Applicable laws and regulations and administrative requirements. 2) Legal and customary rights, and 3) Obligatory codes of practice. +L29, D29;K30 | It was detected as result of the stakeholder consultation and information requested to the company that there are some road that are closed in some forest for which there is no council approval (Tanui forest (Bay of Plenty) - 3 access points, road open and closed manually during the day; Southland - West dome forest, Southland - Jubilee forest). It was also evidenced in Castle dent forest that the new plantations in Cpt 1 and 2 are less than 10 metres from the boundary fences. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | To confirm conformance a 'corrective action' process implemented to "Supply evidence (photos of signage where required and or evidence of communication with local authorities where required) that the region is complying with the PAE and ULR requirements that are applicable for their region". MFG have also implemented a 'Process for Monitoring Planting Setbacks' which confirms "Matariki Forests are committed to adhering to the Planting offsets outlined in the NES-CF and Regional Plans". This includes a table detailing the applicable afforestation buffers, including: -Buffer Type -Setback -Buffer Description. |
| 2024-C021569-32 | Minor | Closed | NFSS | 4.5.1 | 2024-08-20 | 2025-08-19 | 2025-10-13 | Through Culturally appropriate engagement* with local communities, measures are implemented to identify, avoid and mitigate negative social, environmental and economic impacts of management activities. | It was identified through a stakeholder consultation done in Lawrence Town and in the area around Castle Dent, Gendhu and Manukawa forests, that Rayonier is not proactively assessing the potential impacts of its operations and when engaging with the community it is not taking into account the needs and expectations of the community and boundary neighbours. See stakeholder comments in the DAR. It was also identified through the interviews with stakeholders that the communication's mechanisms used by the company are not working properly in the mentioned area. For this stakeholder consultation done in the area of Lawrence (Southland Region) the company provided a spreadsheet 'Boundary neighbours CastleDent, Gendhu', from that list there are several contacts whose phone numbers are not correct, when trying to contact them it says number not allocated to phone number, not active number and some numbers belong to a different person. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | The company engages with their stakeholders in many ways. The face of the company are the staff. Many of the staff have been with the company for decades and have got to know the locals and local points of contact. Harvesting operations to new areas involves informing neighbours of upcoming operations. Trucking companies also are requested to do additional requirements than what is legally required to help improve safety or lessen noise or other impacts. The company SMS makes all staff aware of their environmental and social obligations. The company in its pre-operational processes include assessments of social impacts, e.g. harvesting prescriptions. The company also send out community notices for commencement of harvesting. Evidence: Harvest Plan for Sale Area: 414-018-06, Forest: Glenary Harvest Plan for Sale Area: 707-001-020 - Dromedary Ridges II, Forest: Glenhu Matariki Forests Aerial Spraying Prescription, Contractor: Helnorth, Pre-plant Dislocation, Forest 221 Neighbour Notification - Glenervie 03, 1st July 2025 414-018-06 Stakeholder engagement with neighbour |
| 2024-C021569-33 | Obs | Closed | NFSS | 1.4.1 | 2024-08-20 | 2025-08-19 | 2025-10-13 | Measures are implemented to provide protection from unauthorized or illegal* harvesting, hunting, fishing, trapping, collecting, settlement, and other unauthorized activities. | The company has identified the need to change the security company in the Lawrence area, there is a proposal with a new security company dated on May 2024 which is still being analysed and discussed. On the 29th the Southland Manager confirms to have a meeting with the company to work in some more details of the proposal. The security company agreement will cover all the Southland region. Observation 07 is raised to follow this up as result of some comment from neighbours about poachers from the forestry. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | An action plan was developed within 3 months of the issuance of the Corrective Action Request. This was submitted to and confirmed with the Certification Body. Subsequent to this the Certificate holder developed the system to match the action plan and submitted their updated system(s) and supporting documentation on the opening day of the surveillance audit. | Most forests are gated. The forest entrance signage identifies that access is restricted. MFG have a process in Promapp designed to implement this requirement. The process includes the steps as below: Establish the legal status of the Matariki Forests land concerned. Assess the situation prior to approaching the -Trespasser -Approaching the Trespasser -Issue a Trespass notice -Encounter livestock on Matariki Forest land Evidence: Trespassing on Matariki Forests Land v10.0 |
| 2025-C021569-34 | Obs | Open | NFSS | 10.7.1 | 2026-02-05 | | | Integrated pest management, including selection of silviculture systems, is used to avoid, or aims to eliminate the frequency, extent, and amount of chemical pesticide applications, and result in non-use or overall reductions in applications. | The MFG IPMS is the overarching document that needs this requirement. There are also several documents that collectively form part of this system. However, there appears to be no direct linkage between the IPMS (which primarily addresses wildings) and these other deskfiles and apart from the Canterbury region there is no direct correlation with regional pest management strategies. | Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. NOTE: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance. | N/A | | |