

Responsible Wood® Forest Management System Summary Report

HQPlantations Pty Ltd

Certificate # SCS-RW-007

Re-evaluation Audit

SCS Contact:

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Forest Management Certification

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SECTION A – PUBLIC SUMMARY REPORT

1. General Information

1.1 Name and Contact Information

Organization name	HQPlantations Pty Ltd		
Contact person	Tom Clapson		
Address	Lake Vista Office Park 3A/2 Flinders Parade NORTH LAKES Queensland 4509 Australia	Telephone	+61 7 5489 6792
		Fax	
		e-mail	tom.clapson@hqplantations.com.au
		Website	http://www.hqplantations.com.au

1.2 AFS/ PEFC Sales Information

<input checked="" type="checkbox"/> AFS/ PEFC Sales contact information same as above.			
AFS/ PEFC salesperson			
Address		Telephone	
		Fax	
		e-mail	
		Website	

1.3 Scope of Certificate

Any changes in the scope of the certification since the previous audit are highlighted in **yellow** in the tables below.

Certificate Code	SCS-RW-007		
Certification Statement	The scope of the certificate includes all activities associated with the Organization's sustainable forest management system with the Defined Forest Area (DFA), including the harvest, transport, and sale or trade of forest products. The Organization has sufficient control over any contracting or outsourcing of forest management planning and activities to ensure conformance to applicable certification requirements.		
Certificate Type	<input checked="" type="checkbox"/> Single Site	<input type="checkbox"/> Multiple Sites	
	<input type="checkbox"/> Group		
# Sites and/or Group Members (if applicable)	n/a		
Total DFA hectares in certificate	308,971 ha		

Description of DFA(s) as Advised to AFS Limited	Area (ha):	Plantation – 187,311		
	Area (ha):	Natural forest – 121,660		
		<i>Add rows as needed</i>		
	<p>Refer to publicly available maps and information about the DFA(s) provided by HQPlantations on its website or via the contact person cited at the beginning of this report.</p> <p>Changes for FY25 reduced DFA by 57 ha due to a 56 hectare deduction related to transitioning out of hardwood plantations, 2 hectare addition to Corporate Holdings and a 3 hectare deduction due to realignment variations when the Digital Cadastral Database was adjusted.</p>			
Applicable Standards/ Guidance	<input checked="" type="checkbox"/> AS/NZS 4708:2021 (Australian/ New Zealand Standard® for Sustainable Forest Management)			
	<input type="checkbox"/> AS4708 GN02-2013 (Guidance for the certification of group forest management)			
	<input checked="" type="checkbox"/> If combined, joint, or integrated with another forest certification scheme, list scheme and describe use here: FSC-STD-AUS-01-2018 EN			
Type of Audit	<input checked="" type="checkbox"/> Re-evaluation	<input type="checkbox"/> 1 st annual surveillance audit	<input type="checkbox"/> 2 nd annual surveillance audit	<input type="checkbox"/> 3 rd annual surveillance audit
	<input type="checkbox"/> Special audit (<i>explain</i>):			
Forest Management Type	<input checked="" type="checkbox"/> Plantation		<input type="checkbox"/> Natural/ semi-natural	
Forest Product Type(s)	<input checked="" type="checkbox"/> Roundwood		<input checked="" type="checkbox"/> Chips	
	<input type="checkbox"/> Non-timber Forest Products		<input type="checkbox"/> Other (<i>describe</i>):	
Species (Common and Scientific Name(s))	<p><i>Pinus elliottii</i> – Slash Pine <i>Pinus caribaea</i> – Honduran Caribbean Pine <i>Pinus elliottii</i> x <i>Pinus caribaea</i> – Hybrid Pine <i>Pinus patula</i> – Patula pine <i>Pinus taeda</i> - Loblolly Pine <i>Pinus radiata</i> - Radiata Pine Other miscellaneous <i>Pinus</i> hybrids <i>Araucaria cunninghamii</i> - Hoop Pine <i>Araucaria angustifolia</i> - Parana Pine <i>Araucaria bidwillii</i> – Bunya Pine <i>Flindersia brayleyana</i> – Queensland maple <i>Toona cillata</i> – Red cedar <i>Agathis robusta</i> – Kauri pine <i>Cedrela odorata</i> – Onion cedar <i>Corymbia citriodora</i> sub. spp. <i>variegata</i>(CCV) - Spotted gum <i>Corymbia citriodora</i> sub. spp. <i>citriodora</i> (CCC)– Lemon-scented gum <i>Corymbia torelliana</i> x CCV or CCC - Spotted gum hybrids <i>Eucalyptus argophloia</i> - Western white gum</p>			

	<p><i>Eucalyptus cloeziana - Gympie messmate</i> <i>Eucalyptus dunnii – Dunn’s white gum</i> <i>Eucalyptus pilularis – Blackbutt</i> <i>Eucalyptus longirostrata – Grey gum</i> <i>Eucalyptus grandis and related hybrids - Flooded gum</i></p>	
<p>Statement on the conformity and effectiveness of the management system together with a summary of the evidence</p>	<p>The audit team confirmed that HQ Plantations has a management system capable of supporting sustained conformance with the Responsible Wood standard AS/NZ 4708:2021 Sustainable Forest Management – requirements. It also has comprehensive documented policies and procedures, strongly data driven decision making processes and contemporary technology operating across most criterion.</p> <p>HQP uses an internal monitoring, audit and review standard, procedures, checklists and a management review reporting to maintain the effectiveness and currency of the system, which includes the ability to issue nonconformances and observations.</p> <p>There was no nonconformity or opportunity for improvement resulting from the 2026 Responsible Wood FM audit.</p>	
<p>RW Logos/labels</p>	<p><input checked="" type="checkbox"/> Logo checked and conformant (no non-conformities issued) <input type="checkbox"/> Logo checked, and Nonconformities issued</p>	
<p>Certification Recommendation by Audit Team to SCS</p>	<p><input checked="" type="checkbox"/> Continued certification is recommended.</p>	<p><input type="checkbox"/> Continued certification is not recommended <i>(explain):</i></p>

2. Audit Dates and Activities

2.1 Audit Itinerary and Activities Summary

Date of Audit	23 to 26 February 2026
Auditors	<p>Kevin Haylock</p> <p>Kevin has forty years' experience in managing native forest and plantation operations.</p> <p>Kevin has had a key role in consultation with Native Title claimants extending over a 15-year period. He also has broad experience in community consultation and currently sits on the Management Committees of several local not-for-profit community groups.</p> <p>Kevin consults to mining companies and State Government agencies providing bushfire risk. He also provides advice and management services to the sandalwood industry in Western Australia.</p> <p>Kevin currently conducts internal audits and provides advice on Responsible Wood, PEFC and FSC chain of custody to clients. Having qualified as a Chain of Custody Lead Auditor in 2020, Kevin has since participated in over 80 audits to chain of custody and forest management standards.</p> <p>Branislav Zoric</p> <p>Branislav is a forestry management professional with over 30 years of international experience, specialising in operational strategy, project management, and sustainable forest management. His career includes roles such as Chief Forester, Business Excellence Manager, and Business Unit Planning Head, among others.</p> <p>Branislav has a strong background in forest management, research and development, and geospatial data analysis. He holds a Master of Forestry Science from the University of Canterbury and a Bachelor of Forestry Science (Hons.) from the University of Sarajevo, in addition to other certifications.</p> <p>Branislav is proficient in Excel, Access, growth models, statistical packages, and has certifications in project management, contract management, and more. He has also published research on forest management and wood properties and has developed models and strategies for forestry operations and sustainability.</p> <p>Branislav has been conducting forest management audits for two years.</p>

<p>Criteria</p>	<p>Section 5.2: Sustainable Forest Management Policy Section 7.4.5: Chain of Custody claims Section 11: Sustainability Criteria. DFA figures were also reviewed.</p>
<p>Detailed Site Notes</p>	<p>Detailed itinerary and site notes are in Appendix 2, <i>Detailed Audit Itinerary and Site Notes</i>.</p>
<p>Any deviations from the audit plan and their reasons, if applicable:</p>	<p><input type="checkbox"/> If this is a remote audit due to Covid-19, check here and describe ICT below. No deviation from the audit plan occurred.</p>
<p>Summary of most important observations, positive as well as negative, regarding implementation and effectiveness of the Forest Management System:</p>	<p>HQPlantations has implemented an effective forest management system to ensure conformance with the requirements of the Responsible Wood standard. The company has adequate numbers of forest management personnel and sufficient infrastructure to maintain requirements applicable to AS 4708:2021.</p> <p>HQP manages a widely distributed estate of Southern Pine and Araucaria plantations located throughout Queensland, which have been both Responsible Wood and FSC certified for many years.</p> <p>The company continues to face increasing complexities in planned fire implementation as a bushfire risk reduction measure due to external factors including urban expansion and tourist developments adjacent to the plantation and transport infrastructure that is dissecting the estate.</p> <p>Significant community engagement on Bribie Island has successfully linked community groups to HQP planners and field managers enabling HQP to take feedback into account to revise harvest and haulage activities.</p> <p>There was no nonconformities issued at the previous surveillance audit in 2025. No nonconformity was found at this audit.</p>
<p>Significant changes, if any, that affect the management system of the client since the last audit took place:</p>	<p>No significant changes occurred since the previous audit.</p>
<p>Effectiveness of taken corrective actions regarding previously identified nonconformities, if applicable:</p>	<p>There were no nonconformities recorded at the previous audit.</p>
<p>Unresolved issues (if identified):</p>	<p>n/a</p>

2.2 Confirmation of Meeting Audit Objectives

The objectives for this audit included:

- a. Determination of the conformity of the client’s management system, or parts of it, with audit criteria (Selected Objectives, Performance Measures, and/or Indicators).
- b. Determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements.
- c. Determination of the effectiveness of the management system to ensure the client can reasonably expect to achieve specified objectives.
- d. As applicable, identification of areas for potential improvement of the management system.

Audit Objectives were met	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, provide an explanation:
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SECTION B – APPENDICES (CONFIDENTIAL)

Appendix 1 – List of Findings

Disclaimer: Auditing is based on a sampling process of the available information.

Prior Year Findings

There were no nonconformities raised in the previous audit.

New Findings

There were no nonconformities raised in this audit.

Appendix 2 – Detailed Audit Itinerary and Site Notes

Audit Dates	Monday 23 February to Thursday 26 February 2026
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Date	Activity	Notes
Day 1 Monday 23 February 2026		
9:00-9:30 HQP offices North Lakes	Opening Meeting	KH/BZ Introduce the assessment team. Confirm audit schedule and scope of assessment. HQP Organizational overview and changes/improvements. Finalize itinerary.
9:30 – 12:00	Documentation review and staff interviews	9:30 – 10:30 (Jason Wilson, Daniel Pfrunder, Michelle McAndrew, Tom Clapson) Section 11.6 Cultural Values 10:30 – 12:00 (Daniel Pfrunder, Steve Watson) Section 11.7.2 Health and Safety
12:00 – 12:30	Lunch Break	
12:30 – 16:00	Documentation review and staff interviews	12:30 – 01:30 (Daniel Pfrunder, Kristie Gannon) Section 11.7 Social and economic benefits 01:30 – 2:30 (Mark Jones, Sally-Anne Smith) Section 11.1 Maintain forests and carbon Section 11.5 Forest Productive Capacity 2:30 – 3:00 (Michelle McAndrew, Tom Clapson) Section 11.7 Social and economic benefits 3:00 – 5:00 (Michelle McAndrew, Tom Clapson) Section 11.3 Biodiversity Section 11.2 Forest Ecosystem Health Section 11.4 Soil and Water Resources

Date	Activity	Notes
Day 2 Tuesday 24 February 2026		
8:00 – 9:00	Travel to Bribie Island	
9:00-12:00	Bribie Island	Section 11.4 Soil and water resources Section 11.5 Forest productive capacity Harvesting Haulage Planning Sections with stakeholder requirements including 11.1 Soil and water resources, 11.2.4 pesticides Community engagement First Nations engagement
12:00 – 12:30	Lunch	Lunch Sandstone Point Hote
12:30 – 15:30	Beerburum Bluegum	Section 11.2.6 Planned fire Section 11.3.7 Monitor biodiversity Silviculture Weed control Planting Roading (LVL Bridge Old Gympie Rd – mid construction) Residue recovery (system has progressed since last audit) Illegal recreational use and illegal dumping Corporate fire system / internal auditing Prescribed burning
15:00-16:30pm Travel to Gympie and Overnight at Mary River Motor Inn		

Date	Activity	Notes
Day 3 Wednesday 25 February 2026		
08:00 – 15:30	Toolara	BZ Field visits Fraser Coast South (Toolara) Section 11.2.5 Fertiliser Section 11.2.6 Planned fire Section 11.3 Biodiversity Section 11.4 Soil and water resources Salvage planning / operations post November 25 storm event Harvesting (CTL) Harvesting (Stem) Haulage – road train project Tactical Planning Thinning review Wildfire management (Fire Room / Cameras) Prescribed burning Weed control Roadworks (various), bridge upgrades, DAS Inspect planting Depot inspection (office / chemical shed) Community engagement First Nations engagement Feral horse management Research / Science HCV Management KH Toolara Office Planning/administration aspects of: Section 11.2 Forest ecosystem health Section 11.3 Biodiversity Section 11.5 Forest productive capacity
15:30-16:00 Travel to Gympie and Overnight at Mary River Motor Inn		

Date	Activity	Notes
Day 4 Thursday 26 February 2026		
08:00	Travel to North Lakes	
		Follow up on outstanding items.
10:00 – 1300		Audit review and catch up on any outstanding actions. Summary of audit activities Section 11.6 Cultural values – BZ Section 11.7 Social and economic benefits - KH

Date	Activity	Notes
Day 5 Friday 27 February 2026		
12.30	Closing Meeting via Teams	Summary of audit activities, present preliminary findings, confidentiality, SCS/FSC dispute policy, timeline for report, and discuss next steps.

Appendix 3 – AS4708-2021 Checklist

Evaluation Year	AS4708-2021 requirements reviewed
2022	All – (Re)certification Evaluation
2023	First Annual Surveillance
2024	Second annual surveillance – Section 11
2025	Third annual surveillance – Section 11
2026	Re-evaluation – Section 11, Criterion 5.2 Criterion 7.4.5, Defined Forest Area

C= Conformance with Criterion or Indicator

NC= Nonconformance with Criterion or Indicator

NA = Not Applicable

NE = Not Evaluated

SCS Checklist for the Australian/New Zealand Standard for Sustainable Forest Management

AS/NZS 4708:2021

HQPlantations Pty Ltd

This checklist includes the general requirements, criteria and associated indicators, guidance notes, interpretations, and directives for AS/NZS 4708:2021, also known as the Responsible Wood standard for Australia and New Zealand.

This checklist includes following appendix:

Appendix B (normative) Requirements for group forest management

This checklist does not include the following appendices, which are only expected to be applicable in rare cases:

Appendix A (informative): Guidelines for the interpretation of requirements for trees outside forests (TOF) and farm

Appendix C (informative): Examples of threat categories in legal instruments that relate to the definition of ‘threatened’

Appendix D: (normative) Use of WHO Class 1A and 1B chemical pesticides

Section 5: Leadership

5.2 Sustainable forest management policy		
Requirement	Evaluation Team Notes	Conformance
<p>Senior management shall establish, implement and maintain a sustainable forest management policy, within the defined scope or its forest management system that:</p> <p>(c) includes a commitment to a long-term systematic approach to sustainable forest management. Including minimising harm, providing benefits from the forest, and other specific commitment(s) relevant to the context of the forest manager.</p>	<p>Strategic Plan 2021-2025 reviewed as a new CEO appointed in 2023. Town Hall meetings held to revise Vision, Strategy , Action Plan, Measures (KPIs), Recognition and Rewards, Culture back to Action Plan cycle.</p> <p>Strategic planning process through to business code of conduct, position descriptions and individual KPIs and performance reviews demonstrate how HQP assign responsibility and monitor performance. Where applicable, HQPs various management committee TORs and standards contain sections relating to responsibility/accountability for business process.</p> <p>Redefined the Corporate Planning Framework</p> <p>Key objective is to grow plantation value for generations.</p> <p>Non-negotiables include the aim that “Every day, everyone:</p> <ol style="list-style-type: none"> 1. Returns home safe 2. Lives our values 3. Are stewards of our land.” 	C

	<p>From the revision of strategy and defining the non-negotiables a series of Strategic Action Plans have been developed based on a 100 year action plan.</p> <p>Under the Strategic Plans, there are Tactical Action Plans and an Annual Plan including budgets and business KPIs that drive cashflow and investor returns.</p> <p>Domestic sales are the focus of HQP sales; therefore, a small percentage of timber is exported. Exports comprise the residue products that are not yet saleable into the domestic market.</p>	
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Section 7: Support

7.4 Stakeholder communication and engagement		
7.4.5 Chain of custody claims		
Requirement	Evaluation Team Notes	Conformance
<p>For forest products that are sold or supplied as certified under this Standard, the forest manager shall provide the receiver with the information necessary to establish the certification claim as detailed below:</p> <ul style="list-style-type: none"> (a) Customer identification (b) Certificate holder’s identification (c) Description of products, including species and product type as applicable (d) Quantity of each product (e) Date or period of delivery (f) The formal claim on the material (g) The certified supplier’s certificate identifier. 	<p>Automated processes within the LOGRITHM Portal record and validate the eDocket including CoC certification. All eDockets within the LOGRITHM Portal contain the following information:</p> <ul style="list-style-type: none"> o Customer o HQP Identification o Sales type o Delivery Point o Sales Route & Route Type o Date and time of leaving the Harvest Unit and arriving at the Customer o Species o Product/Grade/Certification o Uplift Location: Harvest Unit/Cpt/Logging Area/Forest o Harvester/Loader/Haulier/Loader Operator/Truck Driver o Truck registration number o Truck type o Bush weight o Gross, tare and net weight. <p>The HQP Customer Invoice contains the RW Claim where appropriate including the HQP RW Certificate identifier SCS-RW-007 (only applies to deliveries to RW Certified buyers).</p>	C

Section 11: Sustainability criteria

11.1 Maintain forests and carbon			
<i>Sustainability Objective 1: Maintain or appropriately enhance forest resources and their contribution to the global carbon cycle.</i>			
11.1.1 Maintain carbon stocks			
Requirements	Standard Notes	Evaluation Team Notes	Conformance (C, NC or NA)
<p>The forest manager shall manage the DFA to maintain or enhance its capacity to store and sequester carbon in the medium and long-term.</p> <p>The forest manager shall have a scientifically justified estimate of the current and future carbon storage on the DFA.</p>	<p>Note 1: Small-scale forest growers or those managing trees outside forests (in agriculture or urban areas) are often not able to maintain carbon stocks in the short term because they do not regularly harvest and regrow trees. These managers should demonstrate their intention to maintain tree cover and carbon stocks across their managed area over the long term. They can be allowed flexibility in the location of trees across their managed area.</p> <p>Note 2: Dispensation can be allowed for reduced carbon stocks associated with clearing woody weeds and undesired tree species, such as camphor laurel (Cinnamomum camphora), and disastrous events in the defined forest area. In these situations, the manager should generally have a plan to maintain overall tree cover and carbon stocks through time.</p> <p>Note 3: Where the DFA is altered, the estimated carbon storage will vary accordingly.</p>	<p>HQP manages its forest estate with the strategic objective of enhancing both the quality and quantity of forest resources and associated carbon stocks. This objective is implemented through strategic and operational planning frameworks applied across all species areas within the Defined Forest Area (DFA).</p> <p>Review of documentation indicates that HQP maintains forest carbon stocks and sequestration capacity through structured inventory systems, growth and yield modelling, and long-term harvest planning. Forest carbon performance is integrated into operational planning, and reforestation practices are aligned with the requirements of AS 4708. Carbon yield tables are currently under development to further strengthen modelling outputs.</p> <p>The organization monitors and reports annually on forest carbon stocks and year-on-year changes through the HNRG (now MIM) reporting framework. The carbon accounting methodology is aligned with recognized GHG Protocol principles to ensure consistency across all MIM entities. Carbon stored on custodial lands is formally reviewed at least every five years, or earlier in the event of significant land base changes or catastrophic disturbance.</p> <p>Changes to the DFA during the audit period (net reduction of 110 ha) were attributable to:</p> <ul style="list-style-type: none"> o Land rental terminations associated 	C

		<p>with transition from the hardwood agreement (56 ha),</p> <ul style="list-style-type: none"> ○ Joint Venture terminations (53 ha), and ○ Minor cadastral boundary realignments following DCDB updates (5 ha combined). <p>Evidence:</p> <ul style="list-style-type: none"> ○ Forest Stewardship Plan ○ Defined Forest Area (DFA) maps and Web GIS ○ Inventory summaries and Biometrician technical papers (growth and yield models) ○ Long-Term Harvest Plan (LTP) volume model outputs ○ Stewardship Review and Forest Management Plan (carbon reporting summary) ○ HNRG/MIM carbon reporting framework documentation ○ An application for conditional registration of new carbon plantation projects, covering ~1,800 hectares under Schedule 1 in Central and North Queensland. Management is working on a pathway towards full registration, which will be discussed with the Board in 2026 <p>Based on evidence reviewed to date, HQP demonstrates a structured and systematic approach to maintaining forest productive capacity and associated carbon stocks in accordance with AS 4708 requirements</p>	
<p>11.1.2 Climate positive practices</p>			
<p>The forest manager shall take action to minimise anthropogenic greenhouse gas emissions.</p> <p>The forest manager shall consider the impacts of climate change on the forests and forest management practices.</p>		<p>Greenhouse Gas (GHG) emission estimation and reporting are addressed through the HQP Carbon Report and associated corporate sustainability frameworks.</p> <p>Emissions are calculated using global warming potentials consistent with the IPCC Fifth Assessment Report (AR5) and reported in alignment with the GHG Protocol.</p>	<p>C</p>

		<p>GHG reporting covers:</p> <p>Scope 1 – Direct emissions from HQP-owned or controlled assets, including fuel use, machinery efficiency and fire management practices</p> <p>Scope 2 – Indirect emissions from purchased electricity and energy consumption</p> <p>Scope 3 – Other indirect emissions associated with HQP’s role in the timber value chain, including contractor operations, transport logistics and procurement activities.</p> <p>Annual monitoring and reporting of emissions are undertaken for consolidation into Manulife corporate reporting. The Stewardship Review FY25 includes commitments and actions related to climate resilience and emissions management. The organization’s Climate Change Commitment Statement outlines its mitigation and adaptation approach, and climate-related risks and opportunities are addressed through the TCFD reporting framework and associated documentation.</p> <p>HQP demonstrates both mitigation and adaptation initiatives, including:</p> <ul style="list-style-type: none"> ○ Installation of solar systems at the nursery (a high energy-use facility) and solar panels across several depots (Scope 2 reduction) ○ Biomass utilization, with wood residues supplied for bioenergy production (e.g., Beerburrum operations supplying Cape Byron Power), supporting fossil fuel displacement ○ Monitoring of fuel use and machinery efficiency, with operational controls relevant to Scope 1 emissions ○ Energy consumption tracking and electricity use records supporting Scope 2 reporting 	
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		<ul style="list-style-type: none"> ○ Contractor management, transport scheduling and procurement procedures designed to improve haulage efficiency and reduce transport-related emissions (Scope 3) ○ Assessment of a 90-tonne truck-train project (Board review stage) aimed at improving freight efficiency and lowering emissions intensity per unit of product ○ Long-term species and genetics trials assessing resilience to dry conditions and wind damage, supporting climate adaptation and long-term carbon stability <p>Systems are in place to monitor emissions trends over time and detect anomalies. Where discrepancies are identified, corrective actions are implemented to strengthen reporting integrity and reduce anthropogenic emissions.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> ○ Field inspection - Beerburrum salvage operations supplying Cape Byron Power ○ HQP Carbon Report ○ Forest Stewardship Plan FY25 ○ Climate Change Commitment Statement ○ TCFD reporting documentation ○ Annual GHG reporting (Manulife roll-up) ○ Energy consumption and fuel use records ○ Solar installation documentation ○ Biomass supply records (Beerburrum operations) ○ Contractor and transport management procedures and operational recommendations relating to truck-train (90 T) assessment. (for board review) ○ Field Nutrition / Silvicultural trials assessment 	
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		<p>Based on documentation reviewed and interviews conducted (Environmental Manager, Operational Manager and R&D Senior Analyst), HQP demonstrates a structured and progressively strengthening approach to GHG estimation, reporting, emissions management and climate resilience consistent with Clause 11.1.2 requirements of AS 4708.</p>	
<p>11.1.3 Conversion of natural ecosystems</p>			
<p>The forest manager shall demonstrate that the defined forest area does not include areas converted from native vegetation to plantations after 31 December 2006, (excluding where legal approvals were obtained prior to that date); unless in justified circumstances where the conversion:</p> <ul style="list-style-type: none"> a. was in compliance with national and regional policy and legislation agreements and directives applicable for land use and forest management and is a result of national or regional land-use planning governed by a governmental or other official authority; and b. was established based on a decision-making basis where affected stakeholders have opportunities to contribute to the decision making on conversion through transparent and participatory consultation processes; and c. did not adversely impact significant biodiversity values (SBVs), culturally and socially significant 	<p>Note: The development of infrastructure required for forest management is not considered conversion.</p>	<p>HQP does not undertake harvesting of indigenous (native) forest and manages its estate within the scope of FSC Principles & Criteria and in accordance with the PEFC Sustainable Forest Management standard AS 4708:2021, as stated in the Forest Stewardship Plan (2025).</p> <p>The estate register maintained within the WOODS database documents the history and origin of all assets, providing traceability of land status and prior land use. GIS snapshots are retained and demonstrate changes in the Defined Forest Area (DFA) footprint over time, including breakdowns between plantation and non-plantation lands (land cover areas). The annual Stewardship Review includes a DFA summary detailing total hectares and commentary on any changes during the reporting period (see 11.1.1).</p> <p>The HQP Stewardship Standard – Biodiversity Management outlines procedures governing any forest conversion activities. All small-scale clearings are conducted within certification and legal limits and are offset by former plantation areas that, following harvest, are allowed to revert naturally to native forest in order to strengthen watercourse protection and other special management zones.</p>	<p>C</p>

<p>areas, other protected areas or areas of native vegetation that are part of legally recognised offsets; and</p> <p>d. entailed a small proportion (no greater than 5%) of ecosystem type within the certified area; and</p> <p>e. did not destroy areas of significantly high carbon stock; and</p> <p>f. made a contribution to conservation, economic and social benefits.</p>		<p>Areas of Special Biodiversity Values (SBVs/HCVs) are mapped within the corporate GIS system. These layers are checked during operational planning to ensure that proposed activities do not negatively impact high conservation values.</p> <p>Evidence reviewed included:</p> <ul style="list-style-type: none"> ○ Forest Stewardship- Biodiversity Management ○ WOODS Estate Register ○ GIS (DFA footprint and SBV/HCV layers) ○ Annual Stewardship Review (DFA summary and change commentary) ○ Plantation Licence conditions ○ Field harvest operations inspection in Toolara, Beerburrum and Bribie Island plantations. 	
<p>11.1.4 Conversion of degraded native vegetation to plantation</p>			
<p>The forest manager shall demonstrate that where conversion of degraded native vegetation to plantations is being considered, it shall add economic, ecological, social and/or cultural value.</p> <p>Preconditions of adding such value are circumstances where the conversion:</p> <p>a. is in compliance with national and regional policy and legislation applicable for land use and forest management and is a result of national or regional land-use planning governed by a governmental or other official authority;</p> <p>b. is established based on a decision-making basis where affected stakeholders have opportunities to contribute to the decision</p>		<p>The plantation estate does not include conversion of degraded native vegetation to plantation forestry. HQP does not convert degraded remnant native forest areas to plantation.</p> <p>Where degraded native forest remnants are identified within the Defined Forest Area (DFA), these areas are not targeted for plantation establishment. Instead, they may be prioritized for rehabilitation, particularly where they are located adjacent to identified High Conservation Value (HCV) areas. This approach supports landscape connectivity, watercourse protection and biodiversity enhancement.</p> <p>Evidence reviewed indicates that degraded native vegetation within the DFA is retained and managed in accordance with the Stewardship Standard – Biodiversity Management and relevant regulatory</p>	<p>C</p>

<p>making on conversion through transparent and participatory consultation processes;</p> <p>c. has a positive impact on long-term carbon sequestration capacity of forest vegetation;</p> <p>d. does not have adverse impacts on SBVs, culturally and socially significant areas, or other protected areas;</p> <p>e. safeguards protective functions of forests for society and other regulating or supporting ecosystem services;</p> <p>f. safeguards socio-economic functions of forests, including the recreational function and aesthetic values of forests and other cultural services;</p> <p>g. relates to land where degradation is not a consequence of management practices by the forest manager; and</p> <p>h. the area is neither recovered nor in the process of recovery.</p>		<p>requirements. Rehabilitation activities are consistent with strengthening ecological values rather than facilitating plantation expansion.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> ○ Forest Stewardship Plan - Biodiversity Management ○ GIS layers identifying Environmental and HCVs ○ Annual Stewardship Review (DFA summaries and land use commentary) ○ Estate register (WOODS database) 	
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11.1.5 Reforestation			
<p>The forest manager shall reforest after harvesting timber or other disturbances to ensure the quantity and quality of the forest resources. Where areas are not reforested, the forest manager shall justify and demonstrate the decision is consistent with their long-term commitment to sustainable forest management.</p>	<p>Note: Where the responsibility or choice to reforest rests with another legal entity, the forest manager is required to comply with all other aspects of this Standard however is not able to bind these future entities. See also clause 4.3.</p> <p>For forests areas that are either:</p> <p>a. subject to a forestry right, harvested, and the</p>	<p>Re-establishment of harvested plantation areas is undertaken using appropriate species selection and high-quality nursery stock, with the objective of achieving healthy, vigorous and uniformly stocked stands. Species selection reflects site suitability principles and operational experience to support long-term productivity and resilience.</p> <p>The annual planting program is guided by documented operational procedures, including a formal Planting Procedure that</p>	<p>C</p>

	<p>area and/or forestry right then transferred to another entity, or</p> <p>b. reverted to former land uses.</p> <p>the forest manager shall ensure that when the areas are to be removed from the defined forest area they are handed over to the new entity with all relevant information on the cultural, economic, environmental and social values of the areas.</p>	<p>provides the overarching framework for planning, execution, monitoring and quality control. These procedures define operational requirements, stocking standards and performance expectations to ensure successful regeneration outcomes.</p> <p>The hardwood plantation program on HQP and associated private freehold lands has undergone progressive rationalisation. Due to the fragmented estate structure, site-species mismatch, limited genetic improvement base, and underperformance in some areas, the hardwood program was assessed as economically unviable. This position was supported by a government-commissioned independent review (2015), and in 2019 the State approved termination of the hardwood deed.</p> <p>Where hardwood areas were removed from the Defined Forest Area (DFA) through sale, HQP engaged proactively with affected private landholders. The organization made relevant historical plantation information available upon request and provided guidance, including contact details for consultants and potential hardwood customers, to support informed land management decisions post-transfer.</p> <p>Evidence reviewed included:</p> <ul style="list-style-type: none"> ○ Field visit Red Ridge 223 planted 2024 – Survival rate >95% with uniform and vigorous plants. Future implementation of Multispectral/Hyperspectral cameras on Drone to identify weed composition – underway. ○ Forest Stewardship Plan ○ Planting Procedure and operational regeneration guidelines ○ Nursery stock quality specifications (discussion with operational representatives) 	
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		<p>Evidence reviewed indicates that reforestation practices within the current plantation estate are systematic, documented and aligned with the productive capacity and sustainability objectives of AS 4708.</p>	
<p>11.2 Forest ecosystem health <i>Sustainability Objective 2: The health of forest ecosystems shall be maintained or enhanced and degraded native vegetation ecosystems shall be rehabilitated wherever and as far as economically feasible, by making best use of natural structures and processes and using preventive biological measures.</i></p>			
<p>11.2.1 Identify and manage forest ecosystem health</p>			
<p>The forest manager shall:</p> <ol style="list-style-type: none"> a. identify and assess potential damage agents and threatening processes that could impact forest ecosystem health. This shall include consideration of climate change impacts. b. implement practices to support the maintenance of forest ecosystem health. c. ensure that operations are conducted in a way that does not cause lasting damage to ecosystems; and d. monitor forest health and take action to control damage agents (or eradicate), where practicable and feasible. 	<p>Note: See Clause 11.1.2.</p>	<p>Forest ecosystem health is maintained according to the <i>HQP Biosecurity and Forest Health Surveillance Strategy 2020 – 2024</i>.</p> <p>Assessment, implementation practices and operations are conducted in accordance with guidance contained in the <i>Biosecurity Manual for the Plantation Timber Industry v1 June 2025</i> that was produced by Plant Health Australia. Plant Health Australia (PHA) is the national coordinator of the government-industry partnership for plant biosecurity in Australia.</p> <p>The HQP Corporate Fire Management System aims to reduce damage to plantations through unplanned bushfires.</p> <p>HQP has resourced its forest ecosystem health program with the full time employment of a Forest Health Officer and a Science Manager who are largely responsible for implementation of the <i>Biosecurity and Forest Health Surveillance Strategy</i>. These positions are supported by regional staff who assist through reporting suspected issues and maintain insect traps.</p> <p>HQP ensures that operations are conducted to reduce risk of long term damage to ecosystems through adherence to its suite of standards, contract specifications and quality assurance measures.</p> <p>Risk management contingency plans re cyclones in place</p> <p>HQP monitors forest health and applies control measures in accordance with the <i>Forest Stewardship Standard</i> and the <i>Biosecurity and Forest Health Surveillance Strategy 2020 – 2024</i>, which together set out the monitoring process.</p>	<p>C</p>
<p>11.2.2 Invasive and pest species</p>			

<p>The forest manager shall identify invasive species and manage, control or eradicate them within the defined forest area.</p> <p>The forest manager shall constrain the spread of invasive species and plantation species from the defined forest area into adjacent areas.</p> <p>The forest manager shall contribute to the management of pest species' impact on SBVs.</p>		<p>HQP is a member of the State Lands Pest Management Committee that holds regular meetings and consultation on state biosecurity priorities and projects. As a member, HQP provides regular reporting against works programs and initiatives.</p> <p>Each region maintains a pest management register identifying existing pests and their risk and control priorities and strategies to be used. Annual budgets and works programs are in place for surveillance and control.</p> <p>Occurrences and control operations are mapped within the Geographic Information System.</p> <p>Progress on works programs is summarised in the annual Forest Stewardship Review (based on detailed excel analysis available for region/district review.</p> <p>A forest monitoring summary is produced for each region within the FMU.</p> <p>Southern Pine can be invasive, however Australian experience shows that ongoing monitoring and removal of wildings provides effective control.</p> <p>HQP has developed the procedure titled <i>Management of Pinus species wildlings originating from HQPlantations areas</i> that outlines how the company intends to continue to develop and implement a program based on scientific knowledge and advice from appropriate forestry management experts to reduce adverse impacts associated with the spread of pine wilding species from its plantation estate.</p> <p>During the field visit to the Bluegum Plantation, evidence of wilding removal confirmed the company's procedures were being followed.</p>	<p>C</p>
<p>11.2.3 Integrated pest management</p>			
<p>The forest manager shall use integrated pest management to minimise the use of pesticides.</p> <p>Pesticides should only be used in conjunction with other methods, or where other methods are ineffective.</p>		<p>Integrated pest management strategies are included in several pest related HQP standards including the <i>Pest Management Standard</i>, the <i>Sirex Control Strategy</i> and <i>Rat Control Procedures</i> (under review). HQP has various Silviculture Standards for control of different weeds.</p> <p>In addition, HQP supports research to better understand existing and potential pest and disease threats and to develop integrated control strategies. Examples include:</p>	<p>C</p>

		<p>Support for Biosecurity monitoring in and around port facilities by BQ</p> <p>GRT biocontrol research</p> <p>Biological control release sites for cat’s claw creeper, lantana, giant rats tail grass</p> <p>Californian pine aphid, Ips grandicolis bark beetle monitoring in fire affected plantation</p> <p>A feral horse monitoring and associated trapping and re-homing program at Fraser Coast & Beerburrum.</p> <p>Reviews of short and long term research trials, combined with adaptive management strategies and increased mechanization, have reduced HQP’s reliance on the use of herbicides over time. Annual herbicide usage is outlined in the <i>HQP Stewardship Review</i> which demonstrates the reduction in chemical usage. Target chemical usage benchmarks are set in the background to the report.</p>	
11.2.4 Pesticides			
<p>The forest manager shall have documented risk assessments for the pesticides it uses and implement preventative measures to minimise adverse social and environmental impacts.</p> <p>The forest manager shall not use pesticides such as chlorinated hydrocarbons whose derivatives remain biologically active and accumulate in the food chain beyond their intended use, and any pesticides banned by international agreement.</p> <p>The forest manager shall not use World Health Organization (WHO) Class 1A and 1B pesticides, except where no other viable alternative is available, the pesticide is legally approved for use, listed in Appendix D, and the additional conditions in Appendix D have been met.</p>	<p>Note 1: ‘Pesticides banned by international agreements are defined in the Stockholm Convention on Persistent Organic Pollutants and further guidance provided in Annex III of the Rotterdam Convention.</p> <p>Note 2: Actions to mitigate risks may include:</p> <ul style="list-style-type: none"> i. planning the timing and mode of application to eliminate adverse impacts. ii. contributing to or participating in research for viable alternatives. iii. specific monitoring of impacts on adjacent waterbodies, human health, non-target organisms or other unintended 	<p>HQP uses a <i>Pesticide Risk Assessment Spreadsheet</i> to assess the risks associated with each pesticide. The spreadsheet includes a table of all the data, then the organisation produces a “Risk Assessment Product Summary” summary for each chemical. They place this information on their website with the Safety Data Sheets, Labels, any off label permits and ChemAlerts for contractors to access.</p> <p>HQP does not use pesticides whose derivatives remain biologically active and accumulate in the food chain beyond their intended use, and any pesticides banned by international agreement.</p> <p>HQP are members of the State Land Pest Management Committee and the Forest Pest Management Research Consortium. The Consortium regularly conducts trials to test alternative products and techniques to reduce safety and environmental risks (eg through the identification of less hazardous chemicals).</p> <p>HQP does not use World Health Organization Class 1A and 1B pesticides.</p> <p>No highly hazardous pesticides are used.</p> <p>Chemical use is reported annually. Several HQP standards governing safe use and all outline key</p>	<p>C</p>

<p>The forest manager shall not use highly hazardous pesticides except where no other viable alternative is available, the pesticide is legally approved for use and the forest manager is able to demonstrate action to mitigate risks.</p> <p>The forest manager shall minimise the use of pesticides and any adverse impacts arising from their use.</p> <p>Pesticide use shall be in accordance with the instructions given by the producer and/or regulators and be implemented with the appropriate equipment by trained personnel.</p> <p>All use of pesticides shall be documented.</p>	<p>consequences; and</p> <p>iv. notifying neighbours and other directly impacted stakeholders prior to operations.</p>	<p>legal requirements to be complied with including records.</p> <p>To minimise the quantities used and to minimise any adverse effects, HQP applies pesticides in accordance with the Health and Safety Standard titled <i>Managing Hazardous Substances & Dangerous Goods Risks (HS Standard 3.6)</i> and the Corporate Standard titled <i>Herbicide Supply Chain Procedures</i>.</p> <p>The company also has a suite of Silviculture Standards, including:</p> <ul style="list-style-type: none"> Southern Pine Weed Control Prescriptions Weed Control Overview Wood Weed Treatment Aerial Spraying UAV Spraying. <p>The Pesticide Risk Assessment Register is used to record the risk assessments carried out for pesticides.</p>	
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11.2.5 Fertiliser

<p>a. The forest manager shall manage soil nutrition appropriately to minimise fertiliser use.</p> <p>b. Where fertilisers are used, the forest manager shall justify their use and minimise any adverse impacts.</p> <p>c. Fertiliser use shall be in accordance with the instructions given by the producer and be applied with the appropriate equipment by trained personnel.</p> <p>d. The forest manager shall maintain documented information in relation to all fertiliser use.</p>		<p>Soil Nutrition</p> <p>The low-lying coastal soils of South East Queensland, where HQP has a large Southern Pine estate, are extremely nutrient poor and require fertilizer to meet productivity targets and commercial viability.</p> <p>HQP and predecessors have a long history of Pinus nutrition research. A major review of long term trial data in 2008 resulted in a significant reduction in phosphorous application rates on second rotation sites. Monitoring plots have been established to assess the outcomes of reduced fertilizer application. Similar research in Araucaria has demonstrated fertilizer is generally not required.</p> <p>Collaborative Trials for mid-rotation fertiliser treatment</p> <p>Minimise Impacts</p> <p>Ongoing research program to monitor long term nutrition and plantation productivity.</p> <p>Use</p> <p>The <i>HQP Annual Stewardship Review</i> outlines how general plantation operations (including, establishment, maintenance such as fertilising, roading, protection, harvest and haulage) are</p>	<p>C</p>
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		<p>monitored and reported via monthly operations meetings.</p> <p>Documented Information</p> <p>At the Bribie Island Plantation, HQP has received approval from the Queensland State Government to use a network of monitoring bores that were established many years ago and are no longer in use.</p> <p>The report <i>Post Application Water Monitoring Report for HQPlantations Pty Ltd</i> was presented to the audit team during a site visit to the plantation.</p> <p>All fertiliser use is recorded in the HQP Forest Management System.</p> <p>Fertiliser has a Safety Data Sheet that includes recommended restrictions for dust, and application on water bodies.</p> <p>The <i>HQP Annual Stewardship Review</i> in Table 3 on page 21 details that 4,603 hectares of newly established plantation was fertilised in the 2025 financial year.</p>	
<p>11.2.6 Planned fire</p>			
<p>The forest manager shall determine the appropriate uses of planned fire, considering:</p> <ul style="list-style-type: none"> a. silvicultural requirements; b. human life and asset protection from wildfire; c. habitat or ecosystem requirements; and d. recognised practices of Indigenous peoples. <p>Where planned fire is appropriate, the forest manager shall:</p> <ul style="list-style-type: none"> i. determine the appropriate fire regimes (frequency, intensity, timing and spatial distribution for the forest types) taking account of the views of appropriate stakeholders <p>e.g. traditional custodians, scientific</p>	<p>Note: Inappropriate fire regimes include fire at too infrequent or too frequent intervals, and severe bushfire/forest fire/wildfire. Vast areas of continuous burnt land or unburnt land may be deleterious to biodiversity in the landscape and to forest ecosystem health.</p>	<p>HQP has set out its strategic fire management intentions in the <i>HQP Fire Management Policy</i></p> <p>The document titled <i>HQPlantations Fire Strategy 2025 – 2030</i> is intended to support HQPs Fire Management Policy and its four fundamental principles.</p> <p>The four principles are:</p> <ol style="list-style-type: none"> 1. The health and safety of our people is our highest priority 2. Protect our assets through sound risk and commercial management practices 3. Fire management is primarily based on prevention, early wildfire detection, and weighted suppression 4. Foster key partnerships and work collaboratively with all stakeholders in fire management. <p>The Strategy was approved by the GM People, Safety & Risk on 13 May 2025.</p> <p>The company undertakes burning associated with slash reduction to aid establishment operations and to protect assets. At the Bluegum Plantation, the audit team observed sites where slash burning had occurred successfully with no evidence of escapes. Evidence of well-maintained firebreaks</p>	<p>C</p>

<p>experts, regulatory authorities; and</p> <p>ii. apply the fire regimes to meet management objectives, while minimising adverse impacts, including smoke effects.</p> <p>Where planned fire is used for training personnel or the management of slash, the forest manager shall undertake an evaluation and risk assessment process and implement measures to ensure the extent of the fire is contained to the target area and manage on-site and off-site impacts.</p>		<p>and low fuel buffers were seen in the Beerburrum Plantation.</p> <p>Prescribed burning regimes draw on the Regional Ecosystem Description database, which includes recommended fire management guidelines, including burn frequency and season, and any other considerations.</p> <p>Cameras mounted on a network of towers with 360 degree coverage have improved detection.</p> <p>Prescribed burning is undertaken in native vegetation areas managed by HQP surrounding the plantation estate where – the ecosystem is one adapted to fire (i.e. not rainforest). Frequencies are determined by consideration of both plantation and other asset risks and recommended ecological fire regimes. The <i>Corporate Fire Standard 2.3 Native Forest</i> and the <i>Cooperative Fire Management and Stewardship Standard, Biodiversity Management</i> detail the company’s approach to managing the planned fire program.</p> <p>Burning practices of First Nations peoples are recognized and HQP has developed a <i>First Nations Engagement Framework</i> to guide building its relationships with First Nations People inclusive of developing cooperative initiatives such as cultural burning.</p> <p>Some related initiatives to date include:</p> <ul style="list-style-type: none"> A Cultural Burning workshop held by Firesticks with the Butchulla Native Title Aboriginal Corporation and HQP at Tuan in 2025. Providing fire training for contractors Cooperative burns with Indigenous Community neighbours <p>Extensive training and accreditation is provided to staff involved in fire. A local training provider has been engaged to provide training in aspects of fire to staff and contractors.</p>	
<p>11.2.7 Impacts of damage agents</p>			
<p>The forest manager shall plan and implement measures to prevent or manage the extent and impact of damage agents.</p>		<p>The main damage agents identified in the HQP Estate are fire, windthrow, flood and insect damage.</p> <p>During the audit, examples of windthrow and bushfire were seen on a significant scale.</p> <p>Fire resourcing includes fire trucks, light units, bulk water carriers and heavy plant. Detection cameras</p>	<p>C</p>

		<p>and quick response contractor helicopter water bombers are used.</p> <p>Resourcing of personnel includes fully trained personnel from both HQP staff and contractor workforce.</p> <p>Other damage agents are managed by HQP in accordance with the results of forest health monitoring.</p> <p>Prevention aspects are defined in the <i>Corporate Fire Management Strategy</i> and the <i>Forest Health Surveillance Strategy</i>.</p> <p>Several examples of post event management, monitoring and re-establishment were reviewed during the audit including following widespread wildfire damage in 2019 at Elliot River and Jimna.</p> <p>More recently, HQP has responded to significant and widespread flooding and associated impacts (damage to road assets, plantation loss, management of flood debris) and storm events on the Fraser Coast South in 2025.</p>	
<p>11.2.8 Salvage operations</p>			
<p>The forest manager may undertake salvage operations to recover forest products affected by damage agents. In such circumstances the forest manager shall plan and implement measures to minimise adverse environmental, social and economic impacts. In circumstances where recovery of forest products occur:</p> <p>a. the forest manager shall exclude all reserve areas within the defined forest area from salvage operations except where required for safety, fire management, rehabilitation, or other justified reasons. Areas subject to these exceptional circumstances shall have additional stringent conditions to recognise the values in the reserves;</p>	<p>Note: See also Clause 8.2.</p>	<p>HQP has undertaken several large salvage operations in the last 15 years following cyclone and fire events.</p> <p>All salvage harvesting is undertaken in accordance with HQP standard operating procedures. HQP maintains a Standard for major resource loss contingency planning to assist managers in the initial stages of establishing a salvage operation.</p> <p>In accordance with the Plantation Licence condition, only plantation timber resource is salvaged.</p> <p>Standard harvest planning procedures (including checks for significant values, site risks, potential stakeholder impacts) are applied to salvage harvest operations.</p> <p>Consultation with contractors is undertaken to manage potential risks associated with post event sites and impacts to productivity.</p> <p>For significant events, similar consultation is undertaken with customers relating to variations in product quality and specifications.</p>	<p>C</p>

<p>b. the forest manager shall ensure that the planning and implementation of salvage operations is carried out in a manner that maintains remaining significant biodiversity values;</p> <p>c. in native forest, the forest manager shall, where opportunities exist, retain biological legacies and stand structural elements on affected areas, including variations in the intensity of salvage logging, retaining a range of growth stages to maintain biodiversity values within the affected area, and minimising the level of physical disturbance on regenerating areas;</p> <p>d. the forest manager shall ensure that salvage operations are carried out consistent with all relevant requirements of the Standard, including requirements of Clause 11.5.7 for regeneration, growth and species composition.</p>			
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11.2.9 Rehabilitate degraded native vegetation

<p>The forest manager shall identify sites within the defined forest area that are degraded and facilitate a prioritised economically feasible program for rehabilitation.</p> <p>Rehabilitation activities should be guided by best available information and advice from relevant experts.</p>	<p>Note 1: The forest manager should demonstrate an awareness of existing and potential adverse impacts of environmental factors on natural ecosystems within the defined forest areas, including potential impacts of climate change on local conditions and extreme events.</p> <p>Note 2: Restoration activities should be guided by best available information and advice from relevant experts.</p>	<p>For native forest within the DFA, HQP has several recent examples of revegetation projects. These are typically on cleared areas that were never established as plantation, areas infested with pine wildlings or failed plantations that adjoin HCV areas (for example Tinana Yards, Coondoo Connections, Como, Wedgwood, Kenilworth, Coochin Ck, and North Dempster).</p> <p>For plantation areas within the DFA, several tropical cyclones and large fires have damaged significant areas of the DFA in the last 15 years. Re-establishment programs are in place.</p> <p>During this audit, salvaging of sub-merchantable pine was underway for bio-energy production. This is the first step undertaken by HQP in the</p>	<p>C</p>
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		program of operations required to re-establish bushfire affected plantations.	
11.2.10 Unauthorised and illegal activities			
The forest manager shall address unauthorised or illegal activities, including notifying the relevant authorities of such activities.		<p>The Stewardship Review provides a summary of key activities and consultations throughout the year.</p> <p>There were 25 non-safety events reported in the financial year, the same number recorded in previous year. Most events related to theft or illegal damage to machinery, gates or equipment.</p> <p>Public access continues to be managed according to the <i>HQP Third Party Use Tactical Plan</i> with emphasis on engagement, education, compliance, and enforcement.</p> <p>During an interview with the Stewardship Manager, he explained how HQP continues to work with the Queensland Government’s Litter and Illegal Dumping Compliance Operations team to gather evidence and prosecute cases of illegal dumping. The company also continues to operate mobile surveillance cameras to target unauthorised access, vandalism, theft, illegal dumping, arson, and hooning.</p> <p>During an interview, the Corporate Fire Manager described how the fire detection camera system that is used to detect daytime ignitions was proving to be useful in detecting night time ignitions from stolen cars that are frequently torched on the plantation estate. A recent example enabled HQP to provide information to police with exact timing and tracing of the offenders using field based cameras.</p>	C
11.2.11 Waste management			
The forest manager shall ensure that hydrocarbons and other non-biodegradable waste and litter from forest management activities shall be cleaned up, collected and stored in designated areas and removed in an environmentally responsible manner.	Note: The risk of harmful impacts of spills and waste from the use of non-biodegradable hydraulic carbons can be minimised by the use of biodegradable hydraulic fluids and oils.	<p>Chemical drums, seedlings trays, and any other waste generated at the plantations are all removed by the contractors after the work is completed. The audit team found no evidence of waste from forestry contractors.</p> <p>No hydrocarbons and other non-biodegradable waste and litter from forest management activities was sighted during the field visits to Beerburum, Bribie Island and Bluegum Plantations.</p>	C
11.3 Biodiversity			
<i>Sustainability Objective 3: The biological diversity in forest ecosystems shall be maintained, conserved and appropriately enhanced.</i>			
11.3.1 Identification of significant biodiversity values at clear risk of adverse impacts			

<p>The forest manager shall identify significant biodiversity values (SBVs) that are within and/or ecologically connected to the defined forest area.</p> <p>SBVs at clear risk of adverse impacts from forestry management practices within, and within the vicinity of, the defined forest area shall be determined through a documented risk assessment process involving scientific experts (e.g. ecologists, species specialists, foresters). The clear risk of both short-term and long-term impacts will be determined and considered.</p>	<p>Note: Regulatory frameworks, recognised databases, published scientific information, expert knowledge and current research, complemented as needed by inventory and mapping of forest resources, field assessments and other relevant forest planning instruments may be used in the identification of SBVs. Identification of SBVs in the vicinity of the defined forest area may involve a desktop assessment of recognised databases.</p> <p>Note 1: Scientific research applicable to the forest ecosystem published in peer-reviewed journals, should be taken into account in the assessment of clear risk to SBVs.</p> <p>Note 2: The forest manager should consider any other indigenous species, communities or habitats (not covered by SBVs) that may be found through new information to be at risk.</p>	<p>Due to having dual forest management certification, in its Forest Management System HQP uses single terminology for significant biodiversity values (Responsible Wood) and high conservation values (FSC). Significant biodiversity values are referred to as HCV in document titles.</p> <p>HQP has developed two key documents for managing biodiversity values. These are:</p> <ul style="list-style-type: none"> ○ HCV Assessment for HQPlantations ○ HCV Mapping Procedures. <p>Special biodiversity values are identified through the HCV assessment and mapping process. Forest management practices described in various standards and contract specifications outline protection measures required to protect environmental values. Operations planning processes contain requirements to check for high risk SBVs within or adjacent to operations area and to ensure appropriate management conditions are put in place.</p> <p>HQP has a suite of standards for biodiversity management. The audit team viewed the following:</p> <ul style="list-style-type: none"> ○ Stewardship Standard Environment Watercourse Protection HQPREC-56-789 ○ Stewardship Standard Environment Cultural Heritage HQPREC-56-789 ○ Stewardship Standard Environment Biodiversity Management HQPREC-56-719 ○ Silviculture Standard Design and Planning Soil Sampling HQPREC-29-15123. ○ High Conservation Value areas on land managed by HQP HQPREC-56-1368. <p>Sources of information for species include:</p> <ul style="list-style-type: none"> ○ The Queensland State Government database known as Wild Net. ○ HQP Geographic Information System ○ The Soil and Water Assessment Tool ○ Birdlife Australia ○ Burnett Mary Regional Group. 2010. Great Sandy Biosphere Links Project ○ Queensland Heritage Register. 	<p>C</p>
<p>11.3.2 Actions to maintain or enhance significant biodiversity values</p>			
<p>The forest manager shall develop and implement effective strategies to</p>	<p>Note: Strategies may include protection areas, set asides, connectivity</p>	<p>The management of special biodiversity values is outlined in the <i>HCV Assessment for HQPlantations</i></p>	<p>C</p>

<p>maintain or enhance SBVs, including the control of potential adverse impacts. This shall involve the application of the precautionary approach.</p> <p>The forest manager shall develop and implement a plan where viable but degraded SBVs remain, to maintain and enhance them.</p> <p>The forest manager shall map areas of SBVs within and in the vicinity of the defined forest area that are identified for protection or conservation through active management.</p> <p>The forest manager shall minimise risks posed by activities to areas managed for biodiversity and/or retained habitat features, and other protected areas, conservation reserves, or areas of native vegetation that are part of a recognised offset.</p>	<p>maintenance or other spatial or temporal measures as appropriate. The measures shall be consistent with actions specified in relevant recovery, action or threat abatement plans; codes of practice; or recognised interim guidelines and take account of known information and relevant scientific advice.</p>	<p>document with links to relevant management standards, plans and strategies.</p> <p>The audit team visited an example of maintaining and enhancing special biodiversity values in the Tinana Yards and Coondoo Creek area where high quality remnant vegetation exists.</p> <p>The riparian corridor along Tinana Creek, an eastern tributary of the Mary River, supports significant biodiversity values including endangered ecological communities and several threatened species. HQPlantations is a significant land manager within the catchment and seeks to maintain and enhance these values as part of its commitment to forest stewardship.</p> <p>The <i>Tinana Yards Ecological Restoration Project Update</i> records riparian corridor and wetland ecological restoration works at the Tinana Yards site. The update report, dated March 2024, states that most planting occurred during 2017 / 2018 with over 25,000 seedlings planted, represented by over 170 different locally occurring species, sourced from local seed sources or local community nurseries.</p>	
<p>11.3.3 Maintain native vegetation types and structure</p>			
<p>The forest manager shall maintain or enhance genetic diversity, vegetation types, stand structural elements and growth stages of native vegetation.</p>		<p>HQP does not harvest any native forest areas.</p>	<p>C</p>
<p>11.3.4 Landscape scale diversity</p>			
<p>The forest manager shall maintain habitat diversity at a landscape scale by</p> <ol style="list-style-type: none"> a. contributing to the maintenance, improvement and restoration of ecological connectivity; b. maintaining or enhancing remnants. 	<p>Note 1: Such a network may include waterbody reserves and links up slopes and across ridges to connect with waterbodies in adjoining catchments. Strips and remnant patches should connect any large patches of forest which are not to be harvested, including reserves and other protected areas.</p> <p>Note 2: The forest manager may decide on the configuration (width and frequency)</p>	<p>HQP manages all its non-plantation lands as “custodial” lands, which are not harvested.</p> <p>Many of these are adjacent to State forest, National Parks and/or World Heritage Areas.</p> <p>Areas of native vegetation were observed interspersed through the plantation estate. These had been maintained intact.</p>	<p>C</p>

	of retained/restored areas appropriate to the local conditions using best available information and advice from relevant experts.		
11.3.5 Maintain habitat diversity within the harvest unit			
<p>With due regard to safety, the forest manager shall maintain biodiversity values in native forest by retaining and maintaining an appropriate distribution of potential habitat such as standing and fallen dead wood, remnants, recruitment and hollow-bearing native trees.</p> <p>Wherever necessary, the forest manager shall restore habitat where biological diversity has been damaged by the forest operation.</p>	<p>Note: Maintenance may involve retention of habitat features around the edges of harvest units where regeneration and/or safety is compromised.</p>	<p>No harvesting occurs in native forests.</p> <p>In two days of field visits to HQP plantations, no instance of damage to biological diversity was noted. The forest management enterprise confirmed no damage to biological diversity.</p>	C
11.3.6 Infrastructure			
<p>The forest manager shall construct and maintain infrastructure (including waterbody crossings) with the aim of minimising adverse biodiversity impacts. This shall include (but not be limited to) consideration of:</p> <ol style="list-style-type: none"> SBVs. migration patterns of key species; and aquatic and riparian zone habitats. 		<p>HQP utilises an existing infrastructure network across its estate. This infrastructure requires ongoing maintenance and repairs due to the extreme weather events experienced including flooding and cyclones.</p> <p>The <i>HQP Roading Standard</i> and specifications detail the parameters for infrastructure management.</p> <p>In Queensland, the <i>Waterway Barrier Work Procedures</i> must be complied with and govern how crossings must be constructed with consideration of fish movements.</p>	C
11.3.7 Monitor biodiversity			
<p>The forest manager shall monitor biodiversity priorities, using a scientifically based monitoring methodology developed in consultation with relevant experts and stakeholders, to determine if values are being maintained or enhanced within the defined forest area. Biodiversity priorities for monitoring will be clearly described and quantified, and be drawn from</p>	<p>Note: The results of biodiversity monitoring should not be regarded as confidential (See 9.1.1) except where there is risk of causing harm.</p>	<p>HQP has a program of engaging with and employing consultants, researchers, ecologists, government agencies and conservation groups on assessment, management and monitoring of special biodiversity values and HCVs.</p>	C

<p>general biodiversity, structural elements and/or SBVs.</p> <p>The forest manager shall document biodiversity monitoring objectives and methods. The monitoring results will be used to evaluate and improve the effectiveness of biodiversity management.</p>			
<p>11.3.8 Utilisation of threatened species</p>			
<p>The forest manager shall not utilise threatened species for commercial purposes unless permitted under national or state legislation, or the CITES Convention.</p>		<p>The auditor confirmed in the interview that no instances of CITES species were included in any documentation seen, which is consistent with no trade in CITES.</p>	<p>C</p>

<p>11.4 Soil and water resources <i>Sustainability Objective 4: The protective functions of forests, notably soil and water, shall be maintained or enhanced.</i></p>			
<p>11.4.1 Identify soil and water values</p>			
<p>The forest manager shall identify and assess the soil and water values that can be affected by forest management.</p> <p>The forest manager shall identify and map areas with recognised protective soil and water functions for society (e.g. domestic drinking water catchments).</p>		<p>The Forest Stewardship Plan clearly identifies water and soil protection as key management priorities, supported by detailed requirements in operational standards, contract specifications and the Stewardship Standard – Watercourse Protection.</p> <p>Water-related risks are recognized at a corporate level through the Risk Register and addressed at the operational level through site-specific risk assessments within Operation Plans.</p> <p>Soil characteristics, slope, catchment size, stream power, erosion potential and acid sulfate soil risk are considered during planning to determine appropriate buffers, harvest systems and machinery controls.</p> <p>Practical measures include defined watercourse protection zones, controlled machine trafficking, debris retention for erosion control, wet weather shutdown procedures and engineered crossings to maintain water quality and fish passage. Monitoring and Quality Audits provide feedback on effectiveness.</p> <p>Overall, HQP demonstrates a structured, risk-based and operationally integrated approach to protecting soil and water values.</p> <p>Evidence:</p>	<p>C</p>

		<ul style="list-style-type: none"> ○ Field inspection at Swampy Three Road, Toolara Forest – newly constructed bridge and engineered crossing observed, facilitating controlled machinery movement, debris retention for erosion mitigation, and protection of water quality and fish passage. ○ Forest Stewardship Plan (Water and Soil Protection sections) ○ Stewardship Standard – Watercourse Protection ○ Forest Operations Standards and Contract Specifications ○ Corporate Risk Register (water-related risks) ○ Operation Plans with site-specific risk assessments and prescribed controls ○ GIS layers (watercourses, buffers, soil risk mapping, acid sulfate soils). 	
11.4.2 Protect soil properties			
<p>The forest manager shall protect and maintain the physical, chemical and biological soil properties and restore those properties, where reasonably practicable.</p> <p>The forest manager shall:</p> <ol style="list-style-type: none"> a. minimise the extent of soil disturbance; b. take special care to minimise erosion, particularly on sensitive soils and erosion-prone areas, as well as in areas where operations might lead to excessive soil erosion; c. promptly rehabilitate temporary tracks and product storage areas by ensuring drainage and re-vegetation where appropriate, and d. where necessary, minimise the pressure of animal populations in sensitive areas. 		<p>Soil protection measures are embedded within Forest Operations Standards, Contract Specifications and the Stewardship Standard – Watercourse Protection. Potential impacts on soil values — including organic carbon, nutrient status, structure, compaction and erosion risk — are considered during operational planning and site-specific prescriptions.</p> <p>Controls include erosion risk assessment, exclusion of high landslip-risk areas, minimizing machine trafficking and new track construction, retention of organic matter on site, and scheduling operations to avoid wet or waterlogged conditions. Compliance is monitored through the QA system, with corrective action processes in place. Road condition monitoring and prioritized rectification are guided by the Roads Standard.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> ○ Forest Stewardship Plan ○ Stewardship Standard – Watercourse Protection ○ Forest Operations Standards and Contract Specifications ○ Roads Standard (discussion with Infrastructure Manager) 	C

		<ul style="list-style-type: none"> o Independent annual wood flow appraisal reports (partially). <p>Overall, HQP demonstrates a structured and risk-based approach to maintaining soil productivity and mitigating operational impacts, consistent with Clause 11.4.2 requirements.</p>	
11.4.3 Maintain water values			
<p>The forest manager shall protect and maintain water quality (physical, chemical and biological) by:</p> <ol style="list-style-type: none"> a. minimising movement of soil and debris from forest management activities into waterbodies; b. minimising movement of pesticides and fertilisers into waterbodies and surrounding areas; c. taking action to avoid adverse impacts of hydrocarbons on water quality; d. implementing, maintaining and/or restoring protective waterbody management zones (of legally mandated widths or appropriate science-based widths) on drainage lines, and other natural waterbodies at risk of adverse impact from forest management activities; e. taking action to improve water quality where it has been significantly degraded, in consultation with other catchment users where necessary. f. minimising adverse impacts on hydrological flows (surface water and groundwater recharge); special care shall be given to operations in areas with 		<p>HQP maintains water values through a structured waterway classification system embedded within operational planning and prescriptions. The Stewardship Standard – Watercourse Protection and associated operational standards define requirements for buffer zones, slash control, machinery exclusion and chemical application setbacks based on stream classification.</p> <p>All operations are planned to avoid disturbance to water bodies, including requirements to pull activities away from waterways and prevent slash entry. Herbicide and fertilizer applications apply defined buffer offsets, with weather monitoring during aerial (UAV) operations to minimize drift.</p> <p>Water quality is monitored at defined locations across the estate to detect potential impacts. Field verification included inspection of fertilizer impact monitoring at Bribie Island Plantation and review of spray prescriptions and drift controls in Toolara Plantation.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> o Stewardship Standard – Watercourse Protection o Waterbody Classification and Requirement Document o Operational Plans and Spray Prescriptions o Water quality monitoring records o Field inspections (Bribie Island and Toolara Plantations) confirm protections through operational plans and actual operations (harvest, infrastructures and plantation maintenance) <p>Overall, HQP demonstrates a systematic and operationally integrated approach to maintaining water values consistent with Clause 11.4.3 requirements.</p>	C

<p>water protection functions; and</p> <p>g. ensuring its impacts on hydrological flows are in accordance with codes of practice and/or regulated catchment goals.</p>			
<p>11.4.4 Infrastructure</p>			
<p>The forest manager shall construct and maintain infrastructure (including waterbody crossings) with the aim of minimising adverse soil and water impacts. This shall include (but not be limited to) consideration of:</p> <ul style="list-style-type: none"> a. bare soil exposure; b. introduction of soil and debris into waterbodies; and c. effective operation of drainage structures. 		<p>HQP has a well-resourced infrastructure plan with a dedicated Roads Manager located at Toolara.</p> <p>The Roads Manager also provides oversight and guidance to local roading Foresters in the other regions where road maintenance and upgrade is required as part of annual harvesting and silviculture activities.</p> <p>Field inspections of several plantations in South East Queensland confirmed that road infrastructure is well maintained, providing protection to environmental values including water courses, water bodies, soils, rare and threatened species, habitats, ecosystems and landscape values.</p> <p>HQP target to maintain 70 km/year; including 3 km capital roading works.</p> <p>Harvest Plans also detail any existing or new tracks within the harvest area, and reference management controls were applicable. This information is within the “tracking’ section of the plans.</p> <p>Evidence for criteria 11.4.4:</p> <ul style="list-style-type: none"> o Harvest Plans field assessment – Toolara and Bribie Island forests o Field inspections of several plantations in Southeast Queensland confirmed that road infrastructure is well maintained, providing protection to environmental values including water courses, water bodies, soils, rare and threatened species, habitats, ecosystems and landscape values. 	<p>C</p>
<p>11.5 Forest productive capacity <i>Sustainability Objective 5: Forest management shall maintain the productive capacity of forests.</i></p>			
<p>11.5.1 Identify forest products</p>			

<p>The forest manager shall identify the range of existing wood and non-wood forest products provided by the defined forest area.</p>		<p>HQP grows and sells Southern Pine almost exclusively in its pine estate (alongside the Araucaria estate) with small areas of minor species that were planted as trial plots.</p> <p>The Resource Department has developed six empirical growth-and-yield models covering all species within the DFA.</p> <p>These models are applied to inventory data (collected by LIDAR) from stands older than age 10, which serve as the baseline for projecting future growth.</p> <p>For younger stands, future development is estimated using generic historical inventory information, MAI increased by 1% to reflect expected improvements in genetics and nutrition management.</p> <p>Using these models, yield tables were produced and linked to specific management areas within the DFA. Log products have been estimated based on tree descriptions on the inventory reference plots.</p> <p>These tables provide estimates of product-level yields at the end of a typical plantation rotation.</p> <p>HQP primarily focused on the sustainable production of high value sawlogs and plywood logs for domestic sales. By-products such as roundwood and pulp logs are also produced. Most logs are sold domestically.</p> <p>HQP keeps detailed stand records of the timber resource available, including by species, age and area. This is also summarized in the annual area statement. The company also keeps detailed records of the timber products produced and sold, including by sale area.</p> <p>Non-timber forest product sales and other licensed activities within the DFA generate supplementary revenue streams and support local and regional community participation, including:</p> <ul style="list-style-type: none"> ○ cattle grazing ○ apiary site permits ○ seed and genetic material sales ○ native foliage sales ○ income diversification for hardwood plantation partners involved in land rental arrangements 	<p>C</p>
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		<ul style="list-style-type: none"> ○ commercial photography and filming ○ research projects ○ various recreational activities <p>In November 2025, a severe windstorm hit the Queensland coast near the city of Maryborough. Across the pine estate, numerous relatively small patches of trees of varying ages were flattened by being uprooted. HQP assessed 8,000 hectares of plantation starting with opening roads and tracks to assist in informing the proposed salvage of timber products. Aerial imagery showed that most areas affected had trees crisscrossed after being uprooted. This presented significant safety risks with trees under tension and compression. Manual clearing using chainsaws was determined to be a high-risk option and was discounted in favor of using mechanical harvesters with a processing head enabling maximum product utilization. Whilst it may have been a low-risk option to use earth moving machinery, this option would have resulted in significant product damage and reduced financial return.</p> <p>Salvage of higher value products was prioritized with younger stands (15 – 22 years old) a second priority with these areas being thinned where practicable.</p> <p>Where saleable products could not be salvaged, these areas were scheduled for clearing and re-establishment.</p> <p>Field observations of wind-damaged stands highlight the importance of systematically assessing wind exposure, soil depth and stand stability (including slenderness ratios) within the management planning process. Proactive wind risk classification and site-appropriate silvicultural prescriptions are critical to maintaining long-term productive capacity and reducing the likelihood of windthrow losses, particularly on shallow soils.</p> <p>Evidence for criteria 11.5.1:</p> <ul style="list-style-type: none"> ○ 2026 Production Volumes by Market and Grade ○ Harvest Volume by Species (2025-2026) and product ○ Apiary installation field visit in Beerburrum 	
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		<ul style="list-style-type: none"> o Wind damage area inspection compartment 209 Elliot and other compartments in Toolara Plantation. 	
11.5.2 Harvest rate			
<p>The forest manager shall determine the harvest rate for forest products commensurate with the long-term productive capacity of the forest. The harvest rate shall be justified and based on inventory and growth and yield estimates, considering the potential cultural, economic, environmental and social impacts.</p> <p>The forest manager shall ensure that the harvesting levels do not exceed the productive capacity in the long term with the understanding that salvage operations may require exceeding the productive capacity in the short term.</p>	<p>Note: Salvage operations may involve temporary harvesting rates above the calculated productive capacity and necessitate a subsequent review.</p>	<p>The HQP wood flow model projects a harvest volume of approximately 2.0 million m³ in the near term, with planned annual harvest volumes forecast to range between 2.0 and 2.5 million m³ from 2026 onward. These volumes are modelled to be sustained across the full planning horizon, consistent with long-term productive capacity objectives.</p> <p>Yield forecasting is supported by enhanced inventory systems, including the recent implementation of LiDAR data collection, processing and analysis for stands over 10 years of age. This data supports Strategic, Tactical and Operational planning.</p> <p>HQP maintains systems to compare actual harvest yields against model predictions, enabling periodic refinement of growth and yield models.</p> <p>‘At an estate-wide level, volume prediction comparison between subsequent whole of estate LiDAR inventory updates indicates minimal overall variance (approximately ±1% (Resource Planning Manager’s comment))’.</p> <p>It was also noted during discussions that the current conversion factor (CF) of 0.9 tones per cubic meter has not been reviewed for an extended period.</p> <p>Periodic review and validation of this parameter would strengthen the alignment between yield forecasts, carbon accounting and forest valuation outcomes, thereby enhancing the robustness of forward planning.</p> <p>Based on documentation reviewed and interviews conducted, HQP demonstrates a structured and data-driven approach to determining harvest rates and monitoring productive capacity.</p> <p>Opportunities exist to further strengthen model validation at regional levels and to periodically review CF to support defensible long-term yield and valuation outcomes, consistent with Clause 11.5.2 requirements.</p> <p>Evidence reviewed included:</p>	<p>C</p>

		<ul style="list-style-type: none"> ○ Wood flow model projections ○ External Valuation Vs HQP volume forecast ○ Inventory summaries and LiDAR data outputs ○ Long-term research trial documentation (Field visit– Toolara forest with R&D representative). 	
<p>11.5.3 Manage non-wood products</p>			
<p>The forest manager shall ensure that commercial use of biological non-wood forest products is consistent with regulatory requirements and does not impact long-term sustainability.</p>		<p>Note: Refer to Clause 11.5.1</p> <p>Non-wood forest product (NWFP) activities within the Defined Forest Area (DFA) are limited in scale and managed through formal licence and regulatory frameworks to ensure sustainability and compliance.</p> <p>Apiary operations are permitted under contractual agreements, with licence fees based on declared hive numbers within the estate.</p> <p>Additional land-use licences, including grazing and limited plant foliage material harvesting in designated areas, provide supplementary revenue while utilizing areas not required for timber production.</p> <p>Harvesting of native plant material is conducted under a Protected Plant Harvesting Licence issued by the Queensland Department of Environment and Science pursuant to the Nature Conservation Act 1992 (Qld). Activities are undertaken in accordance with an approved and monitored sustainable harvest plan, demonstrating long-term viability and regulatory compliance.</p> <p>Hunting and fishing are not permitted within the DFA.</p> <p>Based on documentation reviewed and interviews conducted, NWFP activities are minor, regulated and managed so as not to compromise forest productive capacity or sustainability objectives, consistent with Clause 11.5.3 requirements.</p> <p>Evidence reviewed included:</p> <ul style="list-style-type: none"> ○ Apiary licence agreements (Beerburrum Forest field visit) ○ Grazing licence records ○ Forest Stewardship Plan (relevant sections). 	<p>C</p>

11.5.4 Damage to growing stock			
<p>The forest manager shall minimise damage to growing stock during forest operations.</p>		<p>HQP engages harvesting contractors who have the appropriate equipment to minimise damage to crop trees harvesting operations, where crop trees are retained. In the Bribie Island Plantation, only wheeled harvesting machines, that are more expensive to purchase than tracked based machines but more versatile and cause less damage to friable soils, are used by HQP contractors.</p> <p>A contractor interviewed at Bribie Island Plantations confirmed that only wheeled based harvesting machines are used in this operation as they are better equipped to handle the small piece sizes without causing damage to otherwise saleable log products during felling, forwarding and loading.</p> <p>Almost all the HQP operations are clear felled at maturity with no intermediate thinning.</p> <p>HQP engages harvesting contractors who have the appropriate equipment to minimise damage to crop trees during thinning operations. In the Bribie Island Plantation, only wheeled harvesting machines, that are more expensive to purchase than tracked based machines but more versatile and cause less damage to friable soils, are used by HQP contractors.</p> <p>Minimization of growing stock damage is explained in the following documents</p> <ul style="list-style-type: none"> ○ Harvest Plan ○ Thinning Plan – minimize damage of remaining trees (auditing procedure on 0.02 ha plots). ○ Each wind-throw event and the resulting damage would be carefully assessed to ensure that any impacts of the salvage are minimized and/or mitigated prior to and during planning and operations. <p>Field inspection of wind-damaged plantation compartments (predominantly age class 20–22 years) identified stands exhibiting high slenderness ratios (>100), particularly on shallow pumice soils. Site observations were consistent with increased susceptibility to windthrow under this soil and stand structure conditions. Proactive wind risk classification and site-appropriate silvicultural prescriptions are critical to maintaining long-term productive capacity and</p>	<p>C</p>

		<p>reducing the likelihood of windthrow losses, particularly on shallow soils.</p> <p>Strengthening the integration of wind risk considerations into planning and operations should further enhance forest resilience and support sustainable yield objectives.</p> <p>Evidence:</p> <ul style="list-style-type: none"> ○ Wind damage sites inspection compartment 209 Elliot – Toolara Plantation. 	
<p>11.5.5 Infrastructure</p>			
<p>The forest manager shall construct and maintain infrastructure necessary for forest management and delivery of goods and services.</p>	<p>Note: Refer to Clause 11.3.6 and Clause 11.4.4.</p>	<p>Field inspections across the Beerburrum Plantation Estate confirmed that road infrastructure is maintained in good condition, protecting environmental values.</p> <p>During an interview with the haulage contractor, it was confirmed that road maintenance prior to commencement of harvest operations is carried out to a high standard enabling efficient scheduling of log deliveries.</p> <p>At Bribie Island, the audit team was shown two examples of innovative road maintenance techniques to address two distinctly different issues.</p> <p>Firstly, the sandy soils within the plantation prevent log truck passage with bogging a significant hurdle. Excessive costs for carting gravel onto the island affected the viability of this option. The HQP foresters experimented with felling edge trees and chipping them on site with the chips being placed directly onto the haulage tracks. The chips were then spread with a road grader to form a layer over the sand. The audit team witnessed light vehicles and log trucks effectively traversing the chip coated sand tracks.</p> <p>Secondly, resident who live within 50 metres of the plantation reported dust from road contracting trucks. Knowing that this issue would escalate once harvesting commenced and log haulage began, the road works manager arranged for application of Dust-a-Side (DAS) within two days of the dust complaint.</p> <p>DAS is an emulsion of bitumen in water, specifically designed and formulated to physically bind road materials together and suppress dust on haul roads. During an interview, the Stewardship Manager stated that HQP had evaluated the components of DAS and</p>	<p>C</p>

		determined that the product has no adverse environmental effects.	
11.5.6 Species selection			
<p>The forest manager shall select and use species and genotypes that are suited to site and proposed end uses.</p> <p>The forest manager shall ensure that any potential adverse impacts (including undesirable hybridisation) of the deployment of selected non-endemic species have been scientifically evaluated and can be managed.</p> <p>The forest manager shall regenerate native vegetation with species and genotypes that are native to the area, or from an equivalent locality, as far as reasonably practicable, to maintain local gene pools, species mixes, quantity and quality of forest resources.</p> <p>The forest manager shall consider climate change, disease insect, pest resistance and other threats in selecting species and genotypes.</p> <p>The forest manager shall not use genetically modified trees.</p>		<p>The HQP Forest Stewardship Plan outlines species selection rationale. HQPs plantations resource is based on an extensive research program including a continuing tree breeding program which commenced in the early 1900s.</p> <p>Whilst Pinus species are known to be invasive, they were introduced many decades ago and form the backbone of HQP’s plantation estate on the coastal lowlands.</p> <p>HQP maintains and implements a Pest Management Standard as well as a specific Pinus Wildlings Management Standard (HQPREC-56-542).</p> <p>The written plans recognize the risk of invasive impacts of the species to remnant vegetation and state commitment to regular monitoring and maintenance.</p> <p>Breeding over successive generations has produced improved genetic stock targeted to key traits such as fast growth, high density, disease resistance, branching habit and good form.</p> <p>No native forest harvesting occurs on the HQP estate.</p> <p>Best available Information is used when planning restoration activities to ensure habitat features (wetlands, connectivity and plant community composition) are considered in the planned design. This is demonstrated through the written summary of ecological restoration work at Tinana Yards.</p> <p>Natural regeneration (from adjacent natural areas is the preferred method of revegetation to ensure local genetics are used. Where regeneration is assisted by planting, local seedling suppliers (and some stock produced by HQP from locally collected seed) are used to source planting stock (as outlined in Stewardship Standard Biodiversity Management).</p> <p>Past and contemporary species trials have been/are conducted to assess impacts from climate change and new pest incursions. Eg dryland species trials, overseas planting of HQP genetic stock to assess susceptibility to pests and diseases not currently present in Australia.</p>	C

		<p>No genetically modified seedlings are used by HQP.</p>	
<p>11.5.7 Silviculture</p>			
<p>The forest manager shall use silvicultural systems and stocking rates, appropriate for the forest type, site conditions and management objectives.</p>		<p>Silvicultural systems are described in the Forest Stewardship Plan and are based on long term research and targeted product markets.</p> <p>At the Bribie Island Plantation, the Lead Forester and Harvesting Contractor (in separate interviews) provided a very clear explanation of</p>	<p>C</p>

<p>The forest manager shall implement operations in a timely manner to effectively establish or regenerate forests, promote growth and maintain appropriate species composition.</p> <p>In situations where new silvicultural systems are being developed, the forest manager shall verify the effectiveness of the new silvicultural systems.</p> <p>The forest manager shall take measures to control the pressure of pest species on forest establishment, regeneration and health.</p>		<p>how the harvest and haulage operations was meeting market expectations and optimum utilisation was being achieved as a result.</p> <p>Fallow is monitored and reported via Monthly Operations Reports through to Board level.</p> <p>Silviculture Manuals contain guidelines on target fallow periods. Major events such as cyclones and large wildfires require alternative regeneration plans.</p> <p>During the audit, the Harvest Planner provided a succinct summary of salvage operations following a wind fall event. Swift revision of harvest plans and budgets assisted in achieving a rapid harvest of approximately 100,000 m³ of timber products and allowed adjustments to the following planting season program thus reducing fallow periods.</p> <p>HQP takes measures to control the pressure of pest species on forest establishment, regeneration and health through implementation of its Forest Health Biosecurity Strategy that was under review at the time of the audit.</p>	
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11.6 Cultural values
Sustainability Objective 6: Forest management shall protect and maintain, for Indigenous and non-Indigenous peoples, their natural, cultural, social, recreational, religious and spiritual, and heritage values and rights.

11.6.1 Heritage values

<p>The forest manager shall identify, protect and maintain cultural, religious, spiritual and social heritage places and values.</p> <p>The forest manager shall regularly consult with appropriate bodies to:</p> <ol style="list-style-type: none"> a. identify and record the significant cultural places and values; and b. protect and maintain these cultural places and values in a way that takes due regard of their significance. 		<p>HQP’s objectives to identify, protect and maintain cultural, religious, spiritual and social heritage places and values are described in the <i>Forest Stewardship Plan</i> and detailed in the <i>Stewardship Standard Cultural Heritage</i>.</p> <p>A <i>First Nations Engagement Framework</i> has been developed.</p> <p>An online Stewardship Induction has been developed for staff and contractors in addition to periodic training provided by indigenous groups.</p> <p>Contract specifications contain clauses relating to the protection of cultural values and the requirement to protect and report any suspected findings.</p> <p>Sites are mapped in GIS and checked during planning of operations.</p> <p>Based on documentation review, interviews and field verification, HQP has established systematic processes to identify, record, protect and maintain cultural heritage values across the DFA.</p>	<p>C</p>
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		<p>Heritage sites (Indigenous and non-Indigenous) are mapped in GIS, managed under documented procedures, and incorporated into operational planning controls. Consultation mechanisms with relevant bodies are in place and training requirements for staff and contractors support implementation.</p> <p>Evidence:</p> <ul style="list-style-type: none"> ○ Forest Stewardship Plan ○ Cultural Heritage Manual ○ GIS / HQP Dashboard - heritage layer. 	
<p>11.6.2 Indigenous peoples’ rights, responsibilities and values</p>			
<p>The forest manager shall recognise rights, responsibilities and values of Indigenous people based on their recognised connection and ownership, where applicable, to the forests and land, including but not limited to the established framework of legal, customary and traditional rights such as outlined in ILO 169, the Treaty of Waitangi and the UN Declaration on the Rights of Indigenous Peoples. These rights shall not be infringed upon without free prior and informed consent.</p> <p>The forest manager shall identify and respect the rights, responsibilities and values of Indigenous peoples. This shall include:</p> <ol style="list-style-type: none"> a. providing for Indigenous peoples’ input into decision making. In New Zealand, this shall include the rights of tangata whenua in decision making to ensure continued protection of those values; b. acknowledging and applying Indigenous peoples’ knowledge of sustainable development and management of 		<p>The general conditions under Native Title determinations are consistent with existing conditions of the Plantation Licence to allow for public access to the estate and do not additionally impact on management planning.</p> <p>Additional use rights can be documented through Indigenous Land Use Agreements (ILUA)s, Cultural Heritage Agreements (CHA) or other agreements which are developed between the relevant parties.</p> <p>HQP complies with the requirements of these agreements. (e.g. Girramay ILUA where HQP have handed this land back to the State).</p> <p>HQP has worked with claimants to assist in developing their claims when support is sought (e.g. Butchulla People at Fraser Coast).</p> <p>No traditional rights exist to forest resources.</p> <p>Using a range of tools including HQP’s Geocortex data (using State GIS layers), National Native Title Tribunal and Office of the Registrar of Indigenous Corporations database information, publicly available information, and information from other groups, HQP identifies the recognised First Nations Groups with Country where its plantations exist.</p> <p>This information is contained in the document <i>First Nations Peoples and HQPlantations</i>.</p> <p>HQP contacts identified groups (sent by post and email and followed up by phone); however, some groups have not responded or were unable to be contacted by any means even after multiple attempts. This information is recorded in the stakeholder management system.</p>	<p>C</p>

<p>forests with informed community consent;</p> <p>c. applying practices and protocols that are consistent with Indigenous peoples’ cultural and spiritual values that support and endorse sustainable development and management of forests;</p> <p>d. where appropriate, communicating to the wider community Indigenous peoples’ rights, interests and knowledge;</p> <p>e. supporting Indigenous peoples’ economic and social aspirations in sharing benefits from the management of forests; and</p> <p>f. respecting Indigenous peoples’ cultural and traditional customs.</p>		<p>HQP is in varying degrees of contact with identified Groups in relation to indigenous rights or use issues on the Plantation Licence Area.</p> <p>HQP’s <i>First Nations Engagement Framework</i> is being implemented, which includes a stimulus for periodic engagement at an interval to be agreed with all First Nations Groups. HQP obtained the services of a First Nations Cultural Adviser to assist with this rollout.</p> <p>HQP regularly participates in NAIDOC and Reconciliation week events on or near the DFA. Staff are offered opportunities to participate in cultural competency training.</p> <p>The Stewardship Induction contains information on the importance of Indigenous Rights and Culture, and its completion is compulsory for all workers.</p> <p>The publicly available <i>HQP Forest Stewardship Plan</i> acknowledges HQPs respect for First Nations People and our commitment to build relationships with different groups.</p> <p>HQPs <i>First Nations Engagement Framework</i> was introduced to all staff in late 2022 via an online training platform and included discussion on undertaking acknowledgement of country.</p> <p>Email footers have been modified to reference First Nations Country where staff members are based.</p>	
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11.6.3 Indigenous cultural values

<p>The forest manager shall identify, record and protect Indigenous peoples’ cultural, religious, spiritual and social heritage places and values, respecting requirements for confidentiality and intellectual property.</p> <p>The forest manager shall consult with the relevant Indigenous peoples or their representative bodies to:</p> <p>a. identify and record the significance of Indigenous peoples’ cultural places and values;</p> <p>b. protect these cultural places and values, wāhi taonga, wāhi tapu and</p>		<p>Sites of special ecological, economic, religious or spiritual significance are known to exist on the DFA.</p> <p>Staff are trained in cultural awareness on a regular, though infrequent basis, appropriate to the experience of staff.</p> <p>Contract specifications contain clauses relating to the protection of cultural values and the requirement to protect and report any suspected findings.</p> <p>Sites are mapped in GIS and checked during planning of operations.</p> <p>Interview with several senior managers, field supervisors and harvesting contractors confirmed that HQP and its contractors understand the action of ceasing activity</p>	<p>C</p>
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<p>treasures of national heritage;</p> <p>c. identify areas fundamental to meeting the health and subsistence needs of Indigenous peoples and communities, and</p> <p>d. manage these areas in a way that takes due regard of their significance.</p>		<p>immediately wherever new cultural sites are found.</p>	
<p>11.6.4 Legal and traditional uses</p>			
<p>The forest manager shall allow existing legal and traditional uses in the forest to continue.</p> <p>The forest manager shall use stakeholder engagement mechanisms to negotiate with affected traditional land use parties to address any uses that might be inconsistent with forest management objectives or the requirements of this Standard.</p>		<p>HQP has a Plantation Licence and an Operations Deed which sets out requirements relating to roads, tracks and other access and use arrangements.</p> <p>HQP has a corporate permit management system in place (within the WOODS database) for a use rights, including:</p> <ul style="list-style-type: none"> ○ Apiary sites ○ Grazing rights ○ Occupation permits (e.g. telecommunication towers, water pipelines) ○ Visitor permits ○ Scientific purposes permits. <p>Public rights of way are detailed in the Plantation Licence Agreement, including Joint Interest Access Routes.</p> <p>Sale of Non-Timber Forest Products (NTFPs) are minor and covered by sales agreements managed through TechOne.</p> <p>Visitation to culturally significant sites is treated on a case by case basis (noting that public access is permitted to the PL area and through engagement with First Nations Groups we endeavour to seek ways to improve awareness of access).</p> <p>There are no instances where communities have delegated control of their legal or customary tenure within the DFA.</p> <p>The <i>HQP Forest Stewardship Plan</i> under Section 4.6 titled <i>Native Title</i> sets out the company responsibilities in relation to indigenous rights and interests within the DFA.</p>	<p>C</p>

		<p>HQPs <i>Stakeholder Engagement Procedures</i> include a section on complaints handling and resolving disputes.</p> <p>Existing legal and traditional uses are recognised and managed through Plantation Licence provisions, permit systems and stakeholder engagement procedures. Access arrangements for Indigenous representatives and authorised users were verified. Mechanisms are in place to manage potential conflicts between traditional uses and forest management objectives.</p> <p>Evidence:</p> <ul style="list-style-type: none"> ○ Plantation Licence Agreement ○ Operations Deed ○ Forest Stewardship Plan WOODS Permit Management System records ○ TechOne NTFP sales agreements ○ Stakeholder Engagement Procedures. 	
<p>11.6.5 Traditional knowledge and management practices</p>			
<p>The forest manager shall identify and apply traditional knowledge, experience, innovations and practices, where appropriate.</p> <p>Where traditional knowledge is used free prior and informed consent is obtained from the knowledge custodian and the benefits of application are equitably shared.</p>	<p>Note: Traditional knowledge can include the knowledge of non-government organisations, local communities and Indigenous peoples.</p>	<p>No use of indigenous knowledge is undertaken by HQP in the management of its plantations. The company continues to engage with Indigenous People to maximise the opportunity to incorporate traditional knowledge where this is possible.</p>	<p>C</p>
<p>11.7 Social and economic benefits <i>Sustainability Objective 7: Forest management shall maintain and enhance long-term social and economic benefits.</i></p>			
<p>11.7.1 Human rights and needs</p>			
<p>The forest manager shall respect human rights as defined by the Universal Declaration on Human Rights in conducting its activities.</p>		<p>HQP uses the Guide to Compliance with the ILO Code of Practice on Safety and Health in Forestry Work in Australia to understand the differences between legislated requirements and the ILO Code. This guide sets out how Australian Forest Products Association members (AFPA) comply with the International Labour Organization Code of Practice on Safety and Health in Forestry Work (ILO Code).</p> <p>HQP has a <i>Modern Slavery Policy Statement</i> published December 2024 and <i>Annual Statement. Code of Business Conduct</i>. The company has a fully staffed Human Resources system and a <i>Procurement Framework</i> that</p>	<p>C</p>

		ensures contractors and suppliers abide by the Universal Declaration on Human Rights.	
11.7.2 Health and safety			
<p>Forest managers shall foster a safe working environment by developing systems which ensure that work is carried out in a safe and healthy manner and ensuring health and safety management conforms to relevant laws and codes of practice.</p> <p>The forest manager shall:</p> <ol style="list-style-type: none"> a. identify hazards and determine risks. b. apply reasonable measures to protect workers from work-related risks. c. provide guidance and training in safe working practices. d. inform workers about the risks involved with their work and about preventive measures. e. cooperate and consult with workers and their representative organisations where they exist, on workplace health and safety. f. comply with relevant workplace health and safety legislation and regulations. g. facilitate improvements in workplace health and safety and h. only adopt working conditions that do not endanger health or safety. <p>The forest manager shall provide opportunities for workers and their representative organisations, where they exist to cooperate and actively participate in the</p>	<p>Note: The system should accord with The ILO Guidelines on occupational safety and health management systems: ILO-OSH 2001</p>	<p>A Identify Hazards</p> <p>HQP has documented its approach to creating and maintaining a safe work environment through its <i>Health, Safety & Wellbeing Policy 2024</i> signed by the CEO with a review date of 31 January 2027.</p> <p>The Policy and a suite of Health and Safety Standards are the key documents covering Work Health & Safety (WH&S).</p> <p>During the two days of field audits, the audit team was met at the entrance to each workplace and provided with a comprehensive induction that included site specific hazards and instructions on how to maintain contact with nominated guides during the site visit.</p> <p>HQP is aiming to introduce Forest Fit to its contracting workforce. One contractor has been certified in the audit period. HQP is paying for the audit costs. The company is currently tendering new harvesting and haulage activities for SE Queensland.</p> <p>Contractors are audited by external auditors. Every contractor is audited each two years with a minimum compliance standard of 85% to be able to continue operating. A deadline is established for areas of improvement based on severity or importance of nonconformity.</p> <p>An in-field inspection regime is also implemented whereby HQP foresters check each contractor at least once per operation.</p> <p>B Apply Reasonable Measures</p> <p>HQP has resourced its WH&S Program with a General Manager and a Health & Safety Manager employed in the senior leadership team. Each district office has a WH&S Representative and WH&S Committees that cover all work groups.</p> <p>All operational work is conducted by contractors, including fire management.</p> <p>Contractor responsibilities and relevant policies are set out in the WH&S Manual and in contracts.</p> <p>The HQP GM People, Safety & Risk showed a graph that recorded a declining TRIFR trend over the audit period from 9.1 to 8.7.</p>	<p>C</p>

<p>development of workplace health and safety systems and decision making.</p>		<p>HQP prepares a quarterly HSE Report to the Board of Management. Any “sentinel” event is reported to the Board within a 24 hour period. A log truck rollover (where the driver was uninjured) is an example of a sentinel event that was reported to the Board as soon as practically feasible to do so.</p> <p>HQP has formed a Working Group to review a flood related incident involving an experienced driver being trapped in a vehicle following an attempted river crossing in 2025. The intent is to have a no-blame review of the event and revise the Vehicle Driving Standard.</p> <p>All employees have an In Reach satellite tracking device that enables HQP to trace employees, which is particularly</p> <p>C Guidance and Training</p> <p>HQP has a comprehensive learning and development program to ensure all employees and contractors are provided with appropriate guidance to complete work safely.</p> <p>During a presentation, the Driver Training Program was explained by HQP Managers.</p> <p>HQP has developed the Organisation Standard <i>Learning & Development HR Standard 4.2</i> that outlines the overall direction of the training and development program.</p> <p>Training and Development Standards include:</p> <ul style="list-style-type: none"> Managing Driving Risks Cultural Safety Psychosocial Safety Monthly wellbeing program. <p>A <i>River Crossing Decision Making Tool</i> was shown to the audit team. The tool is being developed following the Working Group that was formed after a 2025 incident.</p> <p>D Inform workers about the risks</p> <p>HQP Health, Safety & Wellbeing Strategy 2025 – 2030 developed on a road show to all regional and district offices with input opportunity for all employees. The Strategy is revised according to employee feedback. HQP intends to finalize the strategy by March 2026 to enable budget submissions by April 2027.</p> <p>The Health & Safety Consultation & Communication Standard sets out how HQP</p>	
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		<p>keeps its workers informed of risks and preventive measures.</p> <p>The Remote Work Standard sets out standards of journey planning and communication systems.</p> <p>The Health & Safety Manager displayed the Fatigue Management Risk Assessment Tool that is being developed in conjunction with a southern Australian plantation management company with input from a recognised Professor of Fatigue Management.</p> <p>E Co-operate and consult</p> <p>HQP implements its HQP Health, Safety & Wellbeing Strategy.</p> <p>F Comply with legislation and regulations</p> <p>The HQP policies and procedures are written in the context of Queensland legislation. Relevant laws (taken from the HQP documents) are:</p> <ul style="list-style-type: none"> ▪ Work Health & Safety Act 2011 (Qld) ▪ Work Health & Safety Regulations 2011 (Qld) ▪ Workers Compensation & Rehabilitation Act 2014 (Qld) ▪ Workers Compensation & Rehabilitation Regulations 2014 (Qld) <p>G Facilitate improvements</p> <p>During interviews and document reviews, the audit team confirmed that HQP implements a comprehensive worker safety program which complies with minimum legislative requirements at a state and national level.</p> <p>During a presentation, the GM People, Safety & Risk stated that HQP has had seven Medical Treatment Incidents in the past two years. Contractors experienced four incidents involving finger, wrist and knee injuries, which were being investigated in accordance with the written procedures.</p> <p>WH&S procedures are documented in separate standards that apply to staff and contractors covering. The WH&S Procedures include:</p> <ul style="list-style-type: none"> Managing Contractor Health & Safety Managing Health & Safety Events Workcover & Rehabilitation Program. <p>HQP prepares an Operations Plan for each activity. Contractors are required to prepare their own site safety plan for each operation and</p>	
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		<p>ensure all workers and visitors are inducted to the site.</p> <p>Contractor safety plans and sign in sheets were available at all sites visited during the audit.</p> <p>Opportunities</p> <p>iHQP Records Portal with a HSMS Improvements page whereby all staff can record suggestions for improving work place safety. The auditor was shown the screen version of the suggestions that have been made over the audit period.</p> <p>HQP has an annual H&S Innovation Fund for \$50,000 that is allocated to work centres on request for improvements in workplace systems. Recent allocations include trailer loading improvements for fire units.</p> <p>All contractor representatives interviewed in the plantation estate confirmed they receive at least weekly visits from HQP representatives and are subject to the monthly inspections and can request more frequent visits or communications.</p> <p>The audit team inspected a variety of equipment during field visits confirming that required safety features such as contractor safety plan or Forest operation plans, fire suppression systems, first aid kits, serviced fire extinguishers, radio communications and/ or call-in procedures for those working alone were understood.</p> <p>Harvesting equipment in use was in near new condition with no evidence of oil leaks or any other defects, and no unsafe practices were observed during the visits. All contractors interviewed confirmed there were no serious injuries sustained during work.</p> <p>Contractor supervisors and machine operators confirmed a culture of openly reporting incidents or concerns to HQP staff, who have a reputation for working collaboratively with contractors to maintain high WH&S standards.</p>	
11.7.3 Workers’ rights			
<p>Forest managers shall ensure that its practices and those of its contractors and sub-contractors comply with the fundamental ILO conventions.</p> <p>The forest manager shall recognise, respect and support the rights of workers to:</p>		<p>In conjunction with other members of the Australian Forest Products Association, HQP sought legal advice regarding Australian law vs the International Labour Organisation conventions to identify any gaps or conflicts and advise on ways in which forestry companies could comply. The outcome of the legal interpretation is that HQP is compliant. (HQPREC- 56-1859)</p>	<p>C</p>

<p>a. join a union or organisation of workers;</p> <p>b. participate in collective bargaining amongst the industrial parties which is consistent with this Standard and the fundamental ILO conventions; and</p> <p>c. associate freely.</p> <p>Where it engages in collective bargaining, ensure bargaining is consistent with the fundamental ILO conventions by ensuring that it:</p> <p>a. takes place with representative workers' organisations where they exist;</p> <p>b. does not involve direct dealing;</p> <p>c. takes place in good faith; and</p> <p>d. involves the forest manager's best efforts to reach agreement.</p> <p>Representatives of organisations of workers shall be provided with appropriate (and facilitated upon reasonable request) access to workers in the workplace and have the use of such facilities in the workplace as are necessary for the proper exercise of their functions as workers' representatives.</p>		<p>A Union or Workers' Organisation</p> <p>HQP's <i>Human Resources Policy</i> provides that employees are free to join and participate in union activities, consistent with the provisions of the Australian <i>Fair Work Act</i>.</p> <p>Contractors are covered by contract provisions requiring compliance with all laws, which include anti-discrimination and fair work legislation, which provides for freedom of association.</p> <p>Collective Bargaining</p> <p>Where agreements are implemented, they are negotiated in accordance with <i>Fair Work Act</i>.</p> <p>At the beginning of the audit period, the HQP workforce elected to abandon the Enterprise Agreement that expired in 2025.</p> <p>Interviews with staff and contractors confirmed that there are no impediments to joining a union they want to do so.</p> <p>The Head of People, Safety & Risk confirmed that there had been no contact from unions during the audit period; however, if any request was received, HQP would forward the request to the relevant managers or contractors for action.</p>	
<p>11.7.4 Equal employment</p>			
<p>The forest manager shall:</p> <p>a. commit to promote and ensure that all workers are afforded equal treatment, non-discrimination and freedom from workplace harassment.</p> <p>b. use qualifications, skill, experience and merit as</p>		<p>HQP has developed its <i>People & Culture Strategy 2025 – 2030</i> that sets out how HQP intend to manage its recruitment and retention. The strategy is approved at Board level.</p> <p>HQP has a <i>Modern Slavery Statement 2023-2024</i> that was published in December 2024.</p> <p>The company also has a <i>Bullying, Harassment and Discrimination</i> document.</p>	<p>C</p>

<p>the basis for recruitment and advancement; and</p> <p>c. give special consideration to opportunities for training and employment of local people, including Indigenous peoples.</p>		<p>The Human Resources Standard 2.2 <i>Recruitment</i> sets out how HQP will abide by equal employment standards. An Equal Opportunity statement is included in all advertised positions.</p> <p>Leadership training programs and other training opportunities include both male and female participants.</p> <p>HQP maintains a <i>Diversity, Equity and Inclusion Policy</i> and along with an internal committee formed to provide input, promote and support the <i>Diversity, Equity & Inclusion Action Plan</i>.</p> <p>First Nations Engagement Framework contains a guiding principle to support beneficial relationships to enhance social, economic, cultural and well-being outcomes</p> <p>HQP management and staff are trained in:</p> <ul style="list-style-type: none"> WH&S Stewardship procedures Equal Employment Opportunities Core labour requirements. <p>The GM People, Safety & Risk confirmed that all staff and contractors are residents, although some have journeyed from overseas to become local resident.</p> <p>Two employees who identify as Indigenous peoples are employed by HQP. Two contract arrangements are in place with Indigenous owned companies.</p> <p>During an interview with the GM People, Safety & Risk he advised that the HQP workforce comprises people who have travelled to Queensland from 18 different countries with 21 different languages.</p>	
<p>11.7.5 School-aged workers</p>			
<p>School-aged workers shall only be engaged where such engagement:</p> <p>a. complies with legal requirements.</p> <p>b. formally contributes to or does not affect their education; and</p> <p>c. is not harmful to their health or development.</p>		<p>No school aged workers are employed by HQP or any of its contracting companies.</p> <p>Work experience opportunities are provided in some circumstances. These are fully compliant with the Queensland Department of Education.</p> <p>Work placements for university students are made in conjunction with locally based universities.</p> <p>This was confirmed by interviewing the GM People, Safety & Risk who advised that age of workers is audited by HQP.</p>	<p>C</p>

		<p>The youngest employee at HQP is 23 years old. No younger looking people were seen during the four-day audit.</p> <p>Several contractors were interviewed during the audit and asked about employee age. The youngest employee reportedly working for one of the HQP contractors is 21 years old.</p>	
<p>11.7.6 Remuneration and conditions</p>			
<p>The forest manager shall monitor, ensure, and demonstrate that:</p> <ul style="list-style-type: none"> a. all workers are engaged freely and are duly compensated; b. it, and its contractors and subcontractors are in compliance with legal obligations creating minimum employee entitlements, including but not limited to those set out in national legislation and collective bargaining agreements; c. wages of workers shall meet or exceed at least legal minimum wage or, where applicable collective bargaining agreements or, a living wage where this is considered higher than the legal minimum wages; d. wages, salaries, superannuation and other entitlements and employment contracts are paid on time; and e. working hours and leave shall comply with state or national legislation, or applicable collective agreements. <p>Where workers or contractors are required to live away from home, the forest manager or its contractors shall ensure</p>	<p>Note 1: Where unit rates are paid, an operation cost model can convert piece-rate productivity into an equivalent annual, daily or hourly rate of pay.</p> <p>Note 2: Accommodation standards should include sufficient minimum space per person, supply of safe water, adequate sewage and garbage disposal systems, heating, cooling, cleanliness and adequate sanitary conveniences, washing facilities, privacy, a separate bed for each worker, and separate gender accommodation.</p>	<p>The GM People, Safety & Risk and staff reported that all HQP employees are paid well above minimum wages.</p> <p>The company establishes this through a biennial comparative analysis with median salaries reported in the Australian Forest Products Association (AFPA) engaged Mercer salary survey.</p> <p>It was explained that the information in the Mercer salary survey is sourced from the AFPA salary benchmarking survey, in which HQP participates.</p> <p>Contractor representatives interviewed on this topic confirmed workers were either engaged at award rates or through individual workplace agreements.</p> <p>HQP staff are engaged in accordance with their contract of employment, Employees are engaged through recruitment processes and able to resign from their employment in accordance with their contract.</p> <p>Contractors employ on a similar basis. System Audits against time and wages records are undertaken to demonstrate contract workers are paid in accordance with modern award requirements.</p> <p>During procurement, HQP assesses rates paid to contractors to ensure that they can at least meet their minimum requirements under Modern Awards.</p> <p>Interviews with staff and contractors confirmed that there are no impediments to joining a union if workers want to do so; however, no staff of HQP have chosen to join a union.</p> <p>HQP maintain several houses that are available for use by staff and contractors as required.</p> <p>Staff who are required to work at distances from home that requires more than reasonable driving to get back home can book hotel or motel</p>	<p>C</p>

<p>that accommodation is adequate and decent. Accommodation must not cost the worker more than a reasonable proportion of their income and must be consistent with equivalent commercial market rates. Workers shall enjoy their fundamental human rights and freedom of association. Workers' accommodation and related transport arrangements should not restrict workers' rights and freedoms.</p>		<p>accommodation. During the audit, staff were noted staying in high quality hotel accommodation that reflected a high standard of employee care.</p>	
<p>11.7.7 Ethical behaviour</p>			
<p>The forest manager shall demonstrate a commitment to ethical behaviour by:</p> <ul style="list-style-type: none"> a. engaging suppliers of goods and services with fair contracts; and b. implementing anti-corruption measures. 		<p>Anti Bribery and Corruption Policy signed 23 February 2024 which is also included in the HQP Supplier Code of Conduct that forms part of every contract.</p> <p>The HQP Code of Business Conduct sets out how staff are expected to interact with everyone that they interact with at work including contractors, labour hire companies and other staff. The code was signed on 1 March 2024.</p> <p>Standard contract terms and conditions for suppliers and service providers contain conflict of interest and disclosure clauses in addition to requirement to comply with law. <i>HQPlantations Code of Business Conduct</i> for staff contains commitment requirements relating to conflict of interest disclosure.</p> <p>HQPlantations Code of Business Conduct for staff contains commitment requirements relating to anti-corruption.</p> <p>HQP maintains financial standards covering contribution, donations and sponsorships and receiving and Offering Gifts</p> <p>The Codes of Conduct meets the legislative requirements and explicitly states that any observation of corruption will be reported to police.</p>	<p>C</p>
<p>11.7.8 Local procurement</p>			
<p>Where cost, quality and capacity of non-local and local</p>	<p>Note: In the application of these requirements, the forest manager should be mindful of International Trade</p>	<p>All the contractors and vendors are residents or local businesses. The list of contractors was</p>	<p>C</p>

<p>options are at least equivalent, the forest manager shall:</p> <ul style="list-style-type: none"> a. use local goods and service providers, where available; and b. support and encourage establishment of local capacity where such goods and service providers are not available. 	<p>Agreements to which Australia and New Zealand are parties.</p>	<p>provided including samples of clear-fall harvesting and associated haulage tenders.</p> <p>Discussion with the Company Director of a Harvest and Haul business confirmed that the company has developed its business with the financial support of lending institutions backed up by the medium to long term contracts that HQP offer. At the time of this audit, HQP was undergoing a Request for Proposal procurement process to replace soon to expire harvest and haul contracts. This was uppermost in mind for those contractors whose existing contracts are due to expire.</p> <p>During an interview, the Coastal Regional Manager explained how HQP was following its procedure that is laid out in the document titled HQP Procurement Framework for the Purchase of Goods and Services dated July 2023 that was approved by the Chief Financial Officer.</p>	
<p>11.7.9 Optimal use</p>			
<p>The forest manager shall harvest forest products in a manner that optimises value recovery and minimises waste.</p> <p>The forest manager shall segregate products appropriately in order to provide maximum value.</p>		<p>The introduction of REMSOFT Woodstock aims to strengthen HQP’s ability to optimise recovery and minimise waste across all forest inputs through improved modelling and resource visibility.</p> <p>The planned rollout of a new integrated forest management system is intended to further streamline data capture and decision-making across the entire estate.</p> <p>STICKS provides the ability to load optimised cut-pattern files directly into harvesting equipment, supporting improved product recovery and more consistent application of agreed cutting instructions. The system also captures what is cut in the field, creating a complete feedback loop to refine future optimisation.</p> <p>Remote sensing is being utilized to generate high quality inventory of forest standing volumes for purpose of strategic, tactical and operational planning.</p> <p>During a visit to an active harvesting operation in the Bribie Island Plantation, the Company Director explained how the harvesting and processing machinery has optimising software to maximised product segregation and utilisation to match the highest value markets that currently exist.</p>	<p>C</p>
<p>11.7.10 Local industry support and development</p>			

<p>Subject to forest product supply constraints, the forest manager shall:</p> <ul style="list-style-type: none"> a. engage proactively with local and regional forest products processors and consider their needs for supply; b. support and encourage the establishment of local processing and value-added activities where not currently available; c. develop metrics to demonstrate conformance with this requirement. 	<p>Note: Metrics may include the annualised percentage of forest products supplied locally.</p>	<p>Domestic sales are the focus of HQP sales with a small percentage of timber being exported where there is no viable local market.</p> <p>Examples of recent marketing initiatives include:</p> <ul style="list-style-type: none"> o HQP is progressing a structured process to secure a customer for the uncommitted North Queensland resource, supporting new market creation and regional economic development in North Queensland. This investment will contribute ~ \$10B into the region. o HQP has renewed its focus on developing stable markets for harvest residues, supporting local businesses using biomass for heat generation, while also enabling major regional net-zero investment that relies on consistent biomass supply, contributing to broader regional development and decarbonisation goals. <p>HQP has conditionally registered ~2,000 ha of North Queensland carbon projects, creating a carbon sequestration ecosystem services product (ACCU generating plantations) that have potential to support regional economic opportunities.</p> <p>HQP is collaborating with haulage contractors to support the uptake of High Productivity Vehicles, improving freight efficiency, reducing labour dependence, lowering emissions and lifting regional supply chain productivity.</p> <p>Through its engagement with the Butchulla Indigenous Industries Group, HQP is supporting development through training programs aimed at building worker capability across fire preparedness, safety, chemical use and management, as well as mental health awareness and stress-management skills.</p> <p>Wood flow modelling provides the metrics to demonstrate conformance with the requirement for local industry support and development.</p>	<p>C</p>
<p>11.7.11 Sound economic performance</p>			
<p>The forest manager shall operate on sound economic principles, taking into account possibilities for new markets</p>		<p>HQP is a shareholder owned company with strict financial reporting arrangements.</p>	<p>C</p>

<p>and economic activities in connection with all relevant goods and services of forests.</p> <p>The forest manager shall identify opportunities that allow the forests within the defined forest area to play an environmental, economic, social and cultural role in rural and regional development; and give due regard to the role of forestry in local economies.</p>		<p>Support of local customers is intended to maximise product recovery and inject business activity into the local economy.</p> <p>In relation to ecosystem services, HQ Plantations has submitted a plan to the Clean Energy Regulator to register a carbon project that will enable the company to sell Australian Carbon Credit Units (ACCUs) from the plantation estate.</p> <p>Permit system in place to allow for other forest uses such as grazing, apiary, recreation (including organized events).</p>	
<p>11.7.12 Public access</p>			
<p>The forest manager should allow public recreational access provided it does not conflict with ownership and cultural rights, safety and the rights of others, the effects on forest resources and ecosystems, and other functions of the forest.</p> <p>The forest manager shall use its established stakeholder engagement mechanisms to negotiate with affected parties to address any access issues that might be inconsistent with forest management objectives or the requirements of this Standard.</p>		<p>Legal rights of access are provided through the Plantation Licence that covers the plantation estate. This legislative requirement obliges HQP to provide public access for lawful activities such as horse riding, mountain bike riding and walking.</p> <p>The Stakeholder Engagement Register lists numerous examples of HQP working with organizations to exercise their legal rights, established use and obligations.</p> <p>No evidence of contested rights was found during the audit.</p> <p>Access to cultural sites and activities is provided by HQP through the Reconciliation Action Plan.</p>	<p>C</p>
<p>11.7.13 Community wellbeing</p>			
<p>The forest manager shall contribute to the health and wellbeing of local communities.</p>	<p>Note: This could include contributing to local employment, community spirit, resilience, education and a liveable environment.</p>	<p>HQP has a high profile in the regions across which its activities take place.</p> <p>Through its website, the company invites comments from local communities. More directly, the company writes to every neighbour within 100 metres of planned operations informing them of activities and inviting comments.</p> <p>HQP has been actively participating in several industry/community events and initiatives as summarized in the Forest Stewardship Review.</p>	<p>C</p>
<p>11.7.14 Research</p>			
<p>The forest manager shall undertake, or support research activities and data collection needed for</p>		<p>HQP has a strong focus on research that includes business relationships, including having its staff on management boards, for many groups.</p>	<p>C</p>

<p>sustainable forest management.</p>		<p>HQP is an active member of collaborative forestry research groups including universities, government scientists, other forest growers and industry bodies.</p> <p>These include various AFPA committees, the National Sirex Committee and the Herbicide Research Consortium</p> <p>Current or recently completed projects include:</p> <ul style="list-style-type: none"> - Evaluation of biomass harvesting logistics and supply chain. - Mid rotation fertilization - Resource characterization and residue tool development. - Characterizing and managing fire risks to plantations under changing climates, - Multiple other GRAC/FWPA projects <p>Around \$300,000 annually is budgeted for trials, research and consultancies for improvements aimed at ensuring long-term economic viability.</p>	
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Appendix 4 – Group Certification Requirements

N/A This is not a group certificate.

SCS evaluates AFS group certificates to group certification requirements that have been adapted from FSC-STD-30-005, which covers the topics of AFS Guidance Note 02 to AS4708-2013 and the Directive on Certification of Group Forest Management (May 2014).

All organizations that hold group certificates must attest to having reviewed requirements of AFS Guidance Note 02 to AS4708-2021 and that their management system can ensure continued compliance with it. Where FSC requirements are not relevant to AFS, this will be noted in the checklist. Where requirements are similar for FSC and AFS, but the “FSC” and related terms are used SCS assumes that such requirements are also applicable to AFS.

Appendix 5 – Meeting Attendees

Name	Position Title	Phone OR Email	Open	Field	Close
Tom Clapson	Stewardship & Environment Manager	0428 101 746	✓	✓	✓
Michelle McAndrew	GM Stewardship	0458 767 657	✓	✓	✓
Alison Dillon	Lead Stewardship Forester	0458 580 832	✓	✓	✓
Jason Wilson	CEO	0410 045 487	✓		✓
Daniel Prfunder	GM People & Safety	0408 836 484	✓	✓	✓
Harish Lal	CFO	0467 704 377	✓		✓
Jeremy Mansell	Regional Manager - Coastal	0428 101 746	✓	✓	✓
Mick Theobald	COO	mick.theobald@hqplantations.com.au	✓	✓	
Kristie Gannon	HR Manager	0498 095 250		✓	
Sally-Anne Smith	Resource Planning Manager	0437 707 868		✓	
Sharon Beattie	Community Engagement Manager	0409 708 657		✓	
Mark Jones	GM Resources	0428 856 430		✓	
Robbie Sinclair	Risk & Safety Lead	0447 150 461		✓	
Astor Lee	Forester	0484 247 809		✓	
James Asher	Harvesting Company Director	0417 796 746		✓	

Name	Position Title	Phone OR Email	Open	Field	Close
Andrew Dunn	Corporate Fire Manager	andrew.dunn@hqplantations.com.au		✓	
Jagmeet Singh	Senior Forester	jagmeet.singh@hqplantations.com.au		✓	
Steve	Supervisor Cape Byron Power	info@cbpowere.com.au		✓	
Mark	Newlands Contracting	declined		✓	
Tolita Davis-Angeles	Cultural Consultant	gandanyarnings@gmail.com		✓	

Appendix 6 – Special Instructions or Scoping Notes for Next Regularly Scheduled Audit

<input checked="" type="checkbox"/>	Not applicable; no significant issues identified that may impact on the next audit.
Some issues were identified during this audit that the next audit team could consider in the next audit, such as:	
<input type="checkbox"/>	Scope of certificate:
<input type="checkbox"/>	Audit sampling:
<input type="checkbox"/>	Audit time:
<input type="checkbox"/>	Audit season:
<input type="checkbox"/>	Travel time between sites or FMUs:
<input type="checkbox"/>	Audit frequency:
<input type="checkbox"/>	Suggested audit team competency for next audit:
<input type="checkbox"/>	Suggested requirements to include during the next audit:
<input type="checkbox"/>	Suggested issues investigate during the next audit:
<input type="checkbox"/>	Suggested sites for inspection:
<input type="checkbox"/>	Stakeholders to be consulted:
<input type="checkbox"/>	Other(s) – please describe:

END REPORT**Auditor Self-Check List:**

This list should be completed after the draft audit report is fully completed and before sending it to SCS.

- Spell Check of entire document has been done to appropriate language.
- Grammar and punctuation checks have been done to appropriate language.
- Table of Contents has been updated (Page numbers only).
- Records sent to SCS:
 - Stakeholder records sent to SCS, if applicable. n/a
 - No Stakeholder records received.
 - Audit Matrix sent to SCS. Not known.