

AUDIT REPORT

COMPANY NAME	STATSKOG SF SKOG
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STANDARD(S)		ISO 14001:2015	
AUDIT TYPE		SURVEILLANCE	
CERTIFICATE EXPIRY DATE		26/09/2027	

FULL ADDRESS OF AUDIT LOCATION(S)	SØREN R. THORNÆS VEI 10, NO-7800 NAMSOS, NORWAY
OTHER LOCATIONS IN SCOPE	STATSKOG SF SKOG - MOEN I TROMS, MOEN, NO-9321 MOEN. STATSKOG SF SKOG - MOSJØEN I NORDLAND, SJØGATA 12-16, NO-MOSJØEN. STATSKOG SF SKOG - HATTFJELLDAL I NORDLAND, HATTFJELLDAL, NO-8690 HATTFJELLDAL. STATSKOG SF SKOG - STEINKJER I TRØNDELAGE, HØVDINGVEGEN 10, NO-7725 STEINKJER. STATSKOG SF SKOG - MERÅKER I TRØNDELAGE, STASJONSVEIEN 10, NO-7530 MERÅKER. STATSKOG SF SKOG - ELVERUM I SØR-NORGE, GAMLE TRYSLVEG 12, NO-2414 ELVERUM.

CLIENT CONTACT	MONICA GRINDBERG; JOSTEIN SAUS
CLIENT EMAIL	mgb@statskog.no ; jns@statskog.no

LEAD AUDITOR	KARINA SEEBERG KITNAES
AUDITOR EMAIL	Karina.Kitnaes@wsp.com

DATE OF AUDIT	03-06.05.2025
AUDIT TIME (DAYS)	3

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Company Number: 4615780 VAT Registration: 8351 19631

CERTIFICATE SCOPE	MANAGEMENT OF FOREST RESOURCES IN ACCORDANCE WITH THE NORWEGIAN PEFC FOREST STANDARD FOR SUSTAINABLE FORESTRY
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AUDIT OBJECTIVE	SURVEILLANCE AUDIT - CONFIRM THE CONTINUED CONFORMITY AND EFFECTIVENESS OF THE MANAGEMENT SYSTEM AS A WHOLE, AND ITS CONTINUED RELEVANCE AND APPLICABILITY FOR THE SCOPE OF CERTIFICATION.
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INTERFACE AUDIT TEAM		ORGANISATION PERSONNEL		
NAME	ROLE	NAME	POSITION	ATTENDANCE
KARINA S KITNAES	AUDITOR	MONICA GRINDBERG	FOREST CEO	OPENING & CLOSING
		JOSTEIN SAUS	ENVIRONMENT AND QUALITY MANAGER, MONITORING	OPENING & CLOSING, AUDITEE
		KARL FAANES	RESPONSIBLE FOR ECONOMY AND CONTRACTING	OPENING & CLOSING, AUDITEE
		KJELL ANDERS VIKAN	IT SOLUTIONS, LANDSCAPE AND MANAGEMENT PLANS	OPENING & CLOSING, AUDITEE
		OLA EIAN	BIOLOGIST AND RESPONSIBLE FOR COMMUNICATION	OPENING & CLOSING, AUDITEE
		MORTEN AASHEIM	OPERATIONAL PLANNER AND CONTROLLER	AUDITEE
		RUNE AARNOLD	INTERNAL AUDITING AND MONITORING OF CONTRACTOR	AUDITEE
		TORKEL VINDEGG	OPERATIONAL MANAGER	INTERVIEW
		CONTRACTOR	MACHINE OPERATOR	INTERVIEW

AUDIT RESULTS:					
NUMBER OF FINDINGS	TOTAL	FINDINGS PER STANDARD			
		ISO 9001:2015	ISO14001:2015	ISO45001:2018	SSIP R&B 8.17
Major Nonconformities	0	0	0		
Minor Nonconformities	3	0	3		
OFI	0	0	0		
RECOMMENDED FOR CERTIFICATION		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CLIENT ACTION REQUIRED (See Audit Findings for details)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The Company is thanked for its co-operation and openness throughout the visit. Any queries regarding the findings should be directed to Interface NRM within 10 working days of the closing meeting.

Auditing is based on a sample of the organisation's management system and is therefore not a guarantee of 100% conformity with requirements.

<h2 style="text-align: center;">EXECUTIVE SUMMARY</h2>	<ul style="list-style-type: none"> • Summary of the client – activities, organisation and products or services. • Record of sites and operations visited. • Any significant changes since the last audit. • The appropriateness of the certification scope. • Comment on conformity and effectiveness of the system (strengths and weaknesses, summary of evidence etc.). • Overview of findings
<p>Summary of the client – activities, organisation and products or services:</p> <p>Statskog SF Skog is the organisation managing the Norwegian State Forests. Statskog is Norway's largest forest owner with sustainable and efficient utilization of the community's values.</p> <p>Statskog SF Skog as certificate holder has ISO Based system with documented and Centralised policies and procedures. The organisation has developed procedures and templates covering the 30 criteria in the Norwegian FM standard. The certificate holder (CH) has a clear and detailed environmental policy, strategy, guidance and instructions plus a Health and Safety system with associated operational procedures and templates.</p> <p>Statskog's environmental policy, which is stated on the webpage of Statskog: <i>Statskog will operate long-term and sustainable forestry with a focus on management, felling and renewal. This is to be achieved through good routines for the purchase and follow-up of services, such as operational planning, felling and forestry.</i></p> <p><i>Statskog must:</i></p> <ul style="list-style-type: none"> • Follow the standards for sustainable forestry laid down in the Norwegian PEFC forest standard. • Improve the resource overview and planning tool to ensure efficient and sustainable operations. • Manage forest resources correctly from a climate perspective to contribute to increased sequestration of CO₂ through correct forest culture and the use of good quality plant material. • Follow the laws and regulations that apply to the forestry business. • Constantly improve the environmental quality in their operations through ongoing control and follow-up, and through competence building at all levels of the organisation. • Prevent pollution from their activities. • Look after and adapt the company's forestry activities to regional and local conditions. Develop landscape ecological plans on some selected properties. <p><i>The public must have access to Statskog's environmental policy and, on request, access to environmental registrations.</i></p> <p>Statskog SF Skog is PEFC FM certified under other CB. The scopes of the ISO certificate is:</p> <ul style="list-style-type: none"> • MANAGEMENT OF FOREST RESOURCES IN ACCORDANCE WITH THE NORWEGIAN PEFC FOREST STANDARD FOR SUSTAINABLE FORESTRY. <p>Record of sites and operations visited:</p> <p>During the audit the following sites and operations were visited:</p> <ul style="list-style-type: none"> - Central office with opening and closing meeting - Central office with interview of alle relevant staff (CEO manager, HMS manager, forest managers, planners, operational team leaders and support staff), review of documentation and inspection of centralised administration and operational systems with IT based solutions (Websak+, tiltaksportalen, SEIL, MKS), environmental policy, strategy and documented instructions and guidance, as well as competence management, performance evaluation and monitoring system. - Sites and Offices: Interview of operational staff and visit to regional office in Sør-Norway. <p>Operational sites in:</p> <ul style="list-style-type: none"> - Final felling in various compartments in two MUs w/ life cycle trees in groups along the edge, avoided driving in moist zone, special trees left behind. Interview with contractor, check of felling machine, checked work instructions and cards, as well as competence - course. - Nature reserve - untouched, breakfast, lake, old forest on steep terrain, mixed forest, old not in use tiurleik on the other side of the lake. 	

- Forest road system good road system, maintained roads, road along stream with natural course, where the vegetation was cleared away to keep the road open. Planned new bridges over the stream.
- Logging road into the logging field, far in the old track therefore all the way down to the stream. Kantzone vek for a short distance, but considered necessary. No felling in the stream but again right on the border.
- Thinning in various compartments in two MU: no damage to standing trees, watercourses avoided and driven on both sides with a good distance. Interview of contractor, confirmed receipt of ethical guidelines, application of root stop on stakes, machine HSE checked. load carrier interview - not permanent but only verbal agreement. Interview of group member and group leader's operations manager: Positive reaction from stakeholders regarding thinning felling.
- Use of FeltApp with digital work instructions and cards with all values worked well for the contractors and were accessible.
- Final felling with small driving damage to skidding tracks (which has already been registered and planned restoration). Felling area subdivided into smaller parts, resulting in good landscape considerations. Planned soil preparation and replanting with spruce.
- Closed harvest for the main part, with smaller damage in the forest track, which has been registered by the contractor and planned restoration. Small felling areas, with natural regeneration.
- Final felling of contorta, edge zone along river partially removed due to contorta withdrawal, edge zone otherwise intact. During an internal audit, deviations were registered at the edge zone along the small mire.
- Area with established wind power and concentration of key biotopes, partial wind power in key biotopes and alternating untouched/protected key biotope and windmill. The infrastructure runs parallel key biotopes but legislation and permission in place. Preserved larger mires. No other activities.
- Final harvesting of Contorta pine on dry areas surrounded by mires. Contractor interview and check of machine and diesel tank, which probably has a three-year service by external service. Courses/competence in order
- Special harvest of shelter trees after successful natural regeneration. Shelter trees to be retained as retention and life-cycle trees marked, including large and special trees, this is resulting in a fine mosaic of different ages and different tree species. Road into the logging site with approx. 15 metre long road with potential runoff from the mire area on the right further down into the mire area lower down. Interview of contractor, HSE, work instructions and maps on the iPad in good order.
- Closed felling/small scale harvesting in 9 sub-areas in mountain forest, obligation to report to the forest authorities at the municipality. One sub-area where the felling machine has crossed lying dead wood in 2 places. Another sub-area with the machine track built close to a mire, which is cause some run-off into the mire.
- Forest roads solid and maintained by road guilds.
- Compartments with replanting of Spruce after final harvest and soil preparation.
- Young forest stand tending and thinning in various compartments, which has been thinned to distance-regulated Spruce and remove Birch which impact the regeneration of spruce and pine. The timber stack placed at roadside, but tipping into mire area.
- Compartments with final harvest and retaining set aside zones and retention trees.

Any significant changes since the last audit:

No significant changes since the last audit.

The appropriateness of the certification scope:

The scope of the certificate is appropriate and well reflects the certificate holder' activities.

Comment on conformity and effectiveness of the system:

The environmental policy is available, clear, kept up-to-date and communicated to staff. The environmental objectives are clear. The environmental aspects and related impacts are limited to machine operations during forestry and clearance operations. Main environmental aspects are included in annual report, environmental report and policy and objectives in the environmental strategy.

The staff is well educated and informed. The management are dedicated and follow procedures and policies. Internal audits are performed and areas of improvements implemented.

The CH has not received any significant complaints, but does as the national state forest organisation receive comments continuously. These are recorded and handled in due time.

The CH meets its environmental obligations and is in compliance with legal and own requirements.

Overview of findings:

Three (3) minor nonconformities identified.

Recommended for continued certification to ISO14001;2015.

AUDIT FINDINGS

Where a Major Nonconformity (NC) is raised, an NC Report & Corrective Action Plan form will be issued, for the client to action by an agreed date (usually three months). New certificates cannot be issued while there are outstanding Major NCs. Existing certification may be suspended or withdrawn if Major NCs are not successfully closed out.

Actions taken to address Minor NCs will be reviewed at the next audit. Minor NCs do not prevent certification but may escalate to become Major NCs if not addressed.

An Opportunity for Improvement (OFI) does not require formal close out by Interface nor will it prevent Certification.

REF. (NO./DATE)	CRITERIA REF. & STANDARD	STATEMENT OF NONCONFORMITY OR DETAIL OF OFI IDENTIFIED	GRADING
2025.1	ISO 14001, 6.1.1	<p>The matrix with risks and opportunities and the resulting significant environmental aspects has last been updated in 2023 and Statskog is now working on a new environmental strategy. The strategic objectives are beginning to be difficult to links to the formerly identified significant aspects.</p> <p>The organisation shall revise and update the identified risks and opportunities matrix and the resulting list of significant environmental aspects in order to link these to the organisation's environmental strategy.</p>	Minor
2025.2	ISO 14001, 9.2	<p>During the audit, it was noted that the procedure and checklist used for sampling of operational sites and internal annual audit of management systems are based on the former version of the Norwegian PEFC FM standard.</p> <p>The organisation shall update the procedures for internal sampling of operational sites and internal annual audit to reflect that the operations are assessed up against the new PEFC criteria in the valid PEFC FM standard, PEFC N 02:2022 Skog standard.</p>	Minor
2025.3	ISO 14001, 6.1.3	<p>The organisation has clear procedures on maintaining list of their compliance obligations. However, during the audit one legislation on requirements related to diesel tanks kept on site during harvest operations was not recorded on the list and the company was not aware of the new Norwegian legal requirement on having diesel tanks checked at least every 3 years.</p> <p>The organisation shall update their compliance obligations records to include the updated legislation on requirements related to regular control of diesel tanks.</p>	Minor

COMMENTS ON PREVIOUS AUDIT FINDINGS (NC's & OFI's)			
REF. (NO./DATE)	CRITERIA REF. & STD	DETAILS OF ACTIONS TAKEN AND RESOLUTION	STATUS
2024.1	ISO 14001, 7.2	<p>Competence: Required and recorded competences are presented in an excel sheet for each role and function of the staff of Statskog SF Skog. For the competences related to the outsourced processes of contractors, these are clear under separate section in the KMS (Innkjøp), plus for each contract, the administration of the central office maintains a folder system, with records of the staff competences of the contractors.</p> <p>An opportunity for improvement is to include the list of competences required by each type of outsourced processes in the same or similar excel sheet as for own staff functions and resources.</p> <p>Since the last audit, the organisation has revised the competence matrix to include list of competences for each type of outsourced processes.</p>	Closed
2024.2	ISO 14001, 7.4	<p>Communication: Communication with the public is a clear task for the State Forest. The communication plan and stakeholder analysis is found in the KMS system, dated 2401-2017 and is still found valid.</p> <p>An opportunity for improvement is to revise and update the stakeholder analysis and the communication plan.</p> <p>Since the last audit, the organisation has improved the stakeholder analysis and the communication plan, now dated</p>	Closed
PKSTOK-0002-2399900	ISO 14001:2015, 9.1.2 ISO 14001:2015, 6.1.3	This finding was closed by previous CB in extra audit report before transfer and issue of new ISO 14001 certificate. Records and documentation reviewed and found in good order.	Closed by previous CB
PKSTOK-0006-2399900	ISO 14001:2015, 9.3 ISO 14001:2015, 6.1.2	This finding was closed by previous CB in extra audit report before transfer and issue of new ISO 14001 certificate. Records and documentation reviewed and found in good order.	Closed by previous CB
PKSTOK-0011-2399900	ISO 14001:2015, 8.1	This finding was closed by previous CB in extra audit report before transfer and issue of new ISO 14001 certificate. Records and documentation reviewed and found in good order.	Closed by previous CB
PKSTOK-0009-2399900	ISO 14001:2015, 8.1 ISO 14001:2015, 10	This finding was closed by previous CB in extra audit report before transfer and issue of new ISO 14001 certificate. Records and documentation reviewed and found in good order.	Closed by previous CB

AUDIT CONCLUSIONS	Yes	No	N/A
The audit team conducted a process-based audit, focusing on significant aspects/risks/objectives. The audit methods used were interviews, observations of activities and review of documentation and records	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
The management system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
The organisation has demonstrated effective implementation and maintenance/improvement of its management system.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
The organisation has demonstrated the establishment and tracking of appropriate key performance objectives and targets and monitored progress towards their achievement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
The internal audit program has been fully implemented and demonstrates effectiveness as a tool for maintaining and improving the management system.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
The management review process demonstrated capability to ensure the continuing suitability, adequacy, effectiveness of the management system.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Throughout the audit process, the management system demonstrated overall conformance with the requirements of the audit standard.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Certification claims, use of logos and trademarks are accurate and in accordance with Interface's guidance.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Audit achieved its intended objectives.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
The Audit was conducted as per the visit plan and incorporated all the planned requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
REASONS AUDIT DID NOT ACHIEVE ITS INTENDED OBJECTIVES OR NOT CONDUCTED AS PER THE PLAN (IF REQUIRED)			
N/A			

AUDIT PROGRAMME				
SCOPE	Management of forest resources in accordance with the Norwegian PEFC Forest Standard for sustainable forestry			
YEAR	2024	2025	2026	2027
AUDIT TYPE	Recertification	1 st Surveillance	2 nd Surveillance	Recertification
STANDARD(S)	ISO14001:2015	ISO14001:2015	ISO14001:2015	ISO14001:2015
AUDIT METHOD	On Site	On Site	On Site	On Site
SITE VISIT(S)	Central Office	Central Office	Central Office	Central Office
AUDIT DAYS	3	3	3	3
AREA TO BE AUDITED				
Context of the Organisation and Leadership	X	X	X	X
Planning	X	X	X	X
Support	X	X	X	X
Operational Processes	X	X	X	X
Site / Activity 1 <i>Refer to Scope</i>				
Site / Activity 2 <i>Refer to Scope</i>				
Site / Activity 3 <i>Refer to Scope</i>				
Site / Activity 4 <i>Refer to Scope</i>				
Temporary site visit <i>If applicable</i>	X	X	X	X
Performance evaluation	X	X	X	X
Improvement	X	X	X	X
NOTES				

NEXT VISIT PLAN

STANDARD(S)		ISO 14001:2015	
VISIT TYPE		SURVEILLANCE	

DATE OF AUDIT(S)	JUNE 2026	AUDIT DAYS	3
LOCATION(S) AS PER PROGRAMME	SØREN R. THORNÆS VEI 10, 7800 NAMSOS, NORWAY		
SCOPE OF AUDIT			
MANAGEMENT OF FOREST RESOURCES IN ACCORDANCE WITH THE NORWEGIAN PEFC FOREST STANDARD FOR SUSTAINABLE FORESTRY			
LEAD AUDITOR	KARINA SEEBERG KITNAES		
AUDITOR CONTACT	KARINA.KITNAES@WSP.COM		
SUPPORT AUDITOR(S)			
TECHNICAL ASSISTANT(S)			
Objective of Visit (delete as appropriate)			
SURVEILLANCE - evaluate the implementation, including effectiveness, of the management system, through sampling, to determine whether requirements for certification to the standard continue to be met.			
RECERTIFICATION - confirm the continued conformity and effectiveness of the management system as a whole, and its continued relevance and applicability for the scope of certification.			
Criteria for audit			
1. The standards stated above.			
2. The organisation’s own management system requirements			
NB: TIMINGS AND CONTENT MAY CHANGE DURING THE COURSE OF THE AUDIT			

NEXT VISIT AGENDA

TIME	AREA TO BE AUDITED
Day 1	Opening Meeting <ul style="list-style-type: none"> Overview of the organisation and any changes. Review of non-conformities and observations from previous audit.
	Context of the Organisation and Leadership, Environmental policy, objectives and significant aspects
	Management System Planning, including risks and compliance obligations
	Support processes
Day 2	Operational controls
	Performance evaluation: <ul style="list-style-type: none"> Monitoring and measurement Internal audits Management Review
	Improvement: <ul style="list-style-type: none"> Nonconformity and corrective action (including complaints)
	Use of Certification Marks
Day 3	Field visits and field activities review
	Auditor collating information and preparing findings
	Closing Meeting
Objective of audit To determine if the management system: <ul style="list-style-type: none"> Conforms to the audit criteria Can ensure that applicable statutory, regulatory and contractual requirements can be met Is effective in ensuring that objectives are met, and; Effectively drives improvement 	
Criteria for audit <ul style="list-style-type: none"> The relevant ISO standard(s). The organisation's own management system requirements. 	
NB: Timings and content of the agenda may change during the course of the audit	