AUDIT REPORT

COMPANY NAME	STATSKOG SF SKOG

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 INCLUDED IN SCOPE:	STATSKOG SF SKOG (MOSJØEN), SJØGATA 12-16, 8656 MOSJØEN, NORGE STATSKOG SF SKOG (HATTFJELLDAL), HATTFJELLDAL, 8690 HATTFJELLDAL, NORGE STATSKOG SF SKOG (ELVERUM), GAMLE TRYSILVEI 12, 2406 ELVERUM, NORGE STATSKOG SF SKOG (MOEN), MOEN, 9321 MOEN, NORGE STATSKOG SF SKOG- STEINKJER I TRONDELAG, HOVDINVEGEN 10, NO-7725 STEINKJER, NORWAY. STATSKOG SF SKOG - MERAKER I TRONDELAG, STASJONSVEIEN 10, NO-7530 MERAKER, NORWAY.

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

LEAD AUDITOR	KARINA KITNAES
AUDITOR EMAIL	karina.kitnaes@wsp.com

DATE OF AUDIT	05-07 May 2026
AUDIT TIME (DAYS)	3

CERTIFICATE SCOPE	MANAGEMENT OF FOREST RESOURCES IN ACCORDANCE WITH THE NORWEGIAN PEFC FOREST STANDARD FOR SUSTAINABLE FORESTRY

AUDIT OBJECTIVE	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.

INTERFACE AUDIT TEAM		ORGANISATION PERSONNEL		
NAME	**ROLE**	**NAME**	**POSITION**	**ATTENDANCE**
KARINA KITNAES	AUDITOR	MONICA GRINDBERG	FOREST CEO	OPENING & CLOSING
		JOSTEIN SAUS	ENVIRONMENT AND QUALITY MANAGER, MONITORING	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
		RUNE AARNOLD	INTERNAL AUDITING AND MONITORING CONTRACTORS	OPENING & CLOSING, AUDITEE
		EIRIK ANSTENSRUD	FOREST MANAGER	OPENING & CLOSING, AUDITEE
		HALLE HEGGLI	FOREST MANAGER	OPENING & CLOSING, AUDITEE
		HAVÅRD FOSSBAKK	FOREST MANAGER	OPENING & CLOSING, AUDITEE
		ANN-HEGE HANSTAD	FOREST PROPERTY MANAGER	OPENING & CLOSING, AUDITEE
		TORKEL VINDEGG	OPERATIONAL MANAGER	OPENING & CLOSING, INTERVIEW
		CONTRACTORS	MACHINE OPERATORS	INTERVIEW

AUDIT RESULTS:

NUMBER OF FINDINGS	TOTAL	FINDINGS PER STANDARD			
			ISO14001:2015		
Major Nonconformities	**0**		O		
Minor Nonconformities	**1**		1		
OFI	**0**		O		
RECOMMENDED FOR CERTIFICATION		☐	☒	☐	☐
CLIENT ACTION REQUIRED (See Audit Findings for details)		☐	☒	☐	☐

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.

EXECUTIVE SUMMARY	• 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

Summary of the client – activities, organisation and products or services:
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.

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 Health and Safety system with associated operational procedures and templates.

Statskog's environmental policy is stated on the webpage of Statskog:
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.
Statskog must:

- *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.*

The public must have access to Statskog's environmental policy and, on request, access to environmental registrations.

Statskog SF Skog is PEFC FM certified under other CB. The scopes of the ISO certificate is:

- MANAGEMENT OF FOREST RESOURCES IN ACCORDANCE WITH THE NORWEGIAN PEFC FOREST STANDARD FOR SUSTAINABLE FORESTRY.

Record of sites and operations visited:
During the audit the following sites and operations were visited:

- 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 Elverum and in Kongsberg.

Operational sites in three regions were visited and forest managers and machine operators interviewed:

- ID 11678 Thinning and sanitation felling in windthrow area in various compartments. Special trees left behind and deadwood was preserved.

- ID 11673 Thinning and final harvest and planting ID 80302. Building of forest road was accepted by the regional authorities. Thinning in G17 Norway spruce and less than 5 % damage to existing trees. Buffer zones maintained and preserved.
- ID 11681 Windthrow. 85 year old norway spruce. Retention tress as well. Tracks was looking good.
- Research area with close to nature felling. Discussion about thinning regimes.
- Road construction project. Interview with contractors and talk about drainage under the road. Documentation seen of authorities' approval for building the road.
- ID 11683 Final harvest and planting. Bridge was not removed after final harvest and planting. Bufferzones was maintained along the shore of the lake, small creeks and bufferzones along these.
- ID 11775 Windthrow. Close to nature thinning and removal of Contorta pine. Bufferzones intact and preserved. Bridge had been build and removed again. Logging waste needed to be removed in the bufferzone along the creek. Walking tracks was preserved. Retention trees were marked. Tank of not approved for containing diesel.
- ID 11741 Windthrow. Retention trees were marked and broadleaf trees was preserved. Wet area was also preserved and had no tracks through the area.
- ID 10826 Dispensation for cutting in bufferzone and the rest was final harvest. Final harvest in Norway spruce. Marking of retention trees was missing in this compartment.
- ID 11692 thinning in Norway spruce and Scots pine. Key biotope was preserved.
- ID 10148 Final harvest in Norway spruce. Retention trees marked and preserved. No Key biotopes.
- ID 11808: Undergoing thinning operations in Scots pine. Talked with the contractor about H&S, as well as the planning and execution of the operation.
- ID 10295: Planting of birch and Norway spruce. Buffer zone intact and retention trees marked in groups. Plants were alive but heavily browsed.
- ID 102532 Kampenhaug: The capercaillie lek (tiurleik) was preserved to maintain its value. It has been observed by a local birdwatcher.
- ID 736 Braunschweig Gruve: Seen as a cultural heritage site.
- ID Hannibalbakken: Ski resort functioning as a recreational area used by many visitors and locals. Discussed that Statskog only plans forestry operations during the summer to avoid conflicts.

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.

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**
2026.1 07/05/26	ISO 14001, 9.1.2	During field visits it was observed that the machine operators' diesel tanks were not clearly marked as checked by third part, nor was it possible to see other types of documentation proving any control or checks by third part of the diesel tanks. It is also important to note that no spillage was observed and that the diesel tanks were kept in safe conditions. At the time of the audit, the organisation explained that they had informed all machine operators of the requirement. But when reviewing the organisations evaluation of compliance and monitoring, the organisation had not added nor actually documented that they had evaluated the progress of the machine operators getting their diesel tanks checked. ***Proposed Corrective Action*** The organization shall establish, implement and maintain the process(es) needed to evaluate fulfilment of its compliance obligations, including the Norwegian legal requirements related to diesel tanks, where the organization shall: a) determine the frequency that compliance will be evaluated; b) evaluate compliance and take action if needed; c) retain documented information as evidence of the compliance evaluation result(s).	Minor NC

COMMENTS ON PREVIOUS AUDIT FINDINGS (NC's & OFI's)			
REF. (NO./DATE)	**CRITERIA REF. & STD**	**DETAILS OF ACTIONS TAKEN AND RESOLUTION**	**STATUS**
2025.1	ISO 14001, 6.1.1	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. *Corrective action requested:* 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. *Actions performed and implemented:* Since the last audit, the organization has carried out an internal process using a documented methodology to identify risks and opportunities and to elaborate the resulting list of significant environmental aspects. Methodology, process and results presented during the audit.	Minor closed
2025.2	ISO 14001, 9.2	It was noted that the procedure and checklist used for sampling of operational sites and internal annual audit of management system are based on the former version of the Norwegian PEFC FM std. *Corrective action requested:* 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. *Actions performed and implemented:* Since the last audit, the organization has updated internal sampling procedures and internal audit procedures so that it now is harmonized with the Norwegian PEFC FM standard and so that operations are assessed against also the new criteria.	Minor closed
2025.3	ISO 14001, 6.1.3	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. *Corrective action requested:* The organisation shall update their compliance obligations records to include the updated legislation on requirements related to regular control of diesel tanks. *Actions performed and implemented:* Since the last audit, the organization has updated their compliance obligations records to show also the legislation related to regular control of diesel tanks.	Minor closed

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	☒	☐	
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.	☒	☐	
The organisation has demonstrated effective implementation and maintenance/improvement of its management system.	☒	☐	
The organisation has demonstrated the establishment and tracking of appropriate key performance objectives and targets and monitored progress towards their achievement.	☒	☐	
The internal audit program has been fully implemented and demonstrates effectiveness as a tool for maintaining and improving the management system.	☒	☐	
The management review process demonstrated capability to ensure the continuing suitability, adequacy, effectiveness of the management system.	☒	☐	
Throughout the audit process, the management system demonstrated overall conformance with the requirements of the audit standard.	☒	☐	
Certification claims, use of logos and trademarks are accurate and in accordance with Interface's guidance.	☒	☐	☐
The Audit achieved its intended objectives.	☒	☐	
The Audit was conducted as per the visit plan and incorporated all the planned requirements	☒	☐	
REASONS AUDIT DID NOT ACHIEVE ITS INTENDED OBJECTIVES OR NOT CONDUCTED AS PER THE PLAN (IF REQUIRED)			

AUDIT PROGRAMME				
SCOPE	Management of forest resources in accordance with the Norwegian PEFC Forest Standard for sustainable forestry			
YEAR	2027	2028	2029	2030
AUDIT TYPE	**Recertification**	**1st Surveillance**	**2nd 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 *Refer to Scope*				
Site / Activity 2 *Refer to Scope*				
Site / Activity 3 *Refer to Scope*				
Site / Activity 4 *Refer to Scope*				
Temporary site visit *If applicable*	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		RECERTIFICATION	

DATE OF AUDIT(S)	JUNE 2027	**AUDIT DAYS**	3
LOCATION(S) AS PER PROGRAMME	SØREN R. THORNÆS VEI 10, 7800 NAMSOS, NORGE		
SCOPE OF AUDIT			
MANAGEMENT OF FOREST RESOURCES IN ACCORDANCE WITH THE NORWEGIAN PEFC FOREST STANDARD FOR SUSTAINABLE FORESTRY			
LEAD AUDITOR	KARINA KITNAES		
AUDITOR CONTACT	KARINA.KITNAES@WSP.COM		
SUPPORT AUDITOR(S)	JEPPE AAQUIST		
TECHNICAL ASSISTANT(S)			
Objective of Visit 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** • 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: • Monitoring and measurement • Internal audits • Management Review
	Improvement: • 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:

- 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

- 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