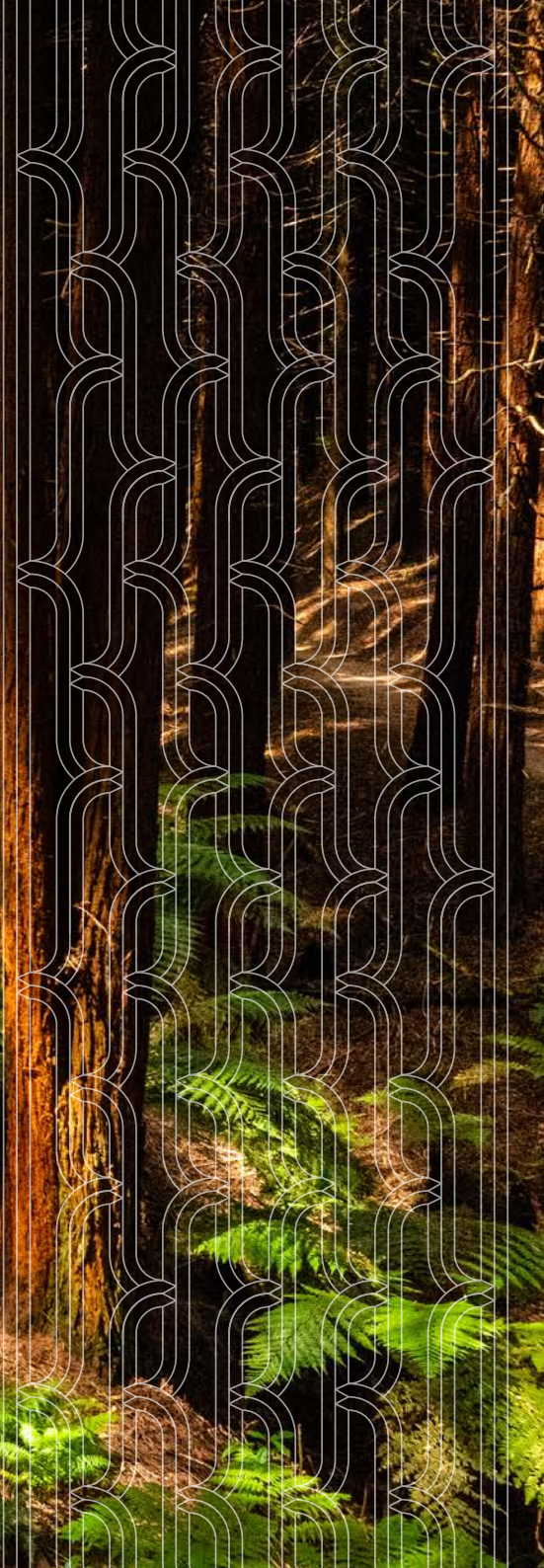


# Code of Conduct

May 2026



# Welcome to our code

At Kaingaroa Tipu (KT) we care for Aotearoa New Zealand's largest sustainable forest estate, spanning over 235,000 hectares in the Central North Island. Our forests, and the whenua on which they stand, are a taonga entrusted to us to protect and steward for future generations. Our Code of Conduct is here to guide everyone: our board, our leaders, our kaimahi (workers), contractors, partners, visitors, and recreational users. It's about how we look after each other and the whenua, so our forests stay safe, resilient, enhanced, and valued. Our Code of Conduct reflects our vision to be a Global Leader Growing Sustainable Fibre Solutions for Future Generations, and brings our values to life: care (manaaki), collaborate (mahi tahi), and grow (tipu).

Our Code applies to everyone who works in or visits our forests and worksites. By following it, we show respect for the whenua (land), our communities, and the legacy we share. If our Code isn't followed, Kaingaroa Tipu may provide support, take disciplinary action or limit access to keep people and places safe. Our Code works alongside contractual agreements. If there are differences, your contract takes priority. If anything is unclear, please talk with your supervisor or contact us at [legal@kt.co.nz](mailto:legal@kt.co.nz).

# Message from the Chair and CEO

We're proud to nurture and safeguard the Kaingaroa forest estate, which sustains our communities, boosts the Central North Island (CNI) economy, and preserves the land's cultural and natural value. This Code is your guide to acting with integrity, whether you're planting trees, harvesting, processing, visiting, or enjoying our forests. It brings our values

John Hartley  
Board Chair



to life-care, collaboration, and growth – and helps us honour our responsibilities to people, partners, and the whenua. We ask everyone to read it, live it, and speak up if something doesn't feel right. Together, we are growing a legacy of world-class fibre, strengthening our communities, and protecting our forests and whenua for future generations.

Ryan Cavanagh  
Chief Executive Officer



# Making ethical decisions

At Kaingaroo Tipu, our Code of Conduct supports us to act with integrity. However, our best guide is often our own judgment and common sense. Our principles are clear: we care for people and place; we protect the whenua (land) and our forests; act with integrity; treat people fairly; work together with colleagues, partners, iwi, and communities; do what is right - legally and ethically; and listen to learn.

When tougher decisions arise (whether you are making it or observing it), pause and ask: Is it safe? Is it legal? Is it right for our customers, colleagues, or partners? Would I be comfortable if others knew? Is this in line with our values? If you're unsure, check the Code or reach out for guidance.



# Speaking up

We value honesty and accountability. If you notice something that doesn't align with our Code of Conduct, whether it's a safety risk, unethical or illegal behaviour, or a mistake, please speak up.

You can talk to your Kaingaroa Tipu supervisor or team leader or use our confidential reporting email [whistleblower@kt.co.nz](mailto:whistleblower@kt.co.nz). We will listen, respond fairly, and take action without blame or retaliation. Speaking up strengthens our culture of safety, respect, and trust.





# Our Code in Parts

## Looking after yourself (health and safety)

- (a) Our forests and worksites can be high-risk environments. Keeping people safe is always our top priority. As a minimum, we seek to follow New Zealand's Health and Safety at Work Act 2015 and forestry industry standards to protect everyone. When more than one Person Conducting a Business or Undertaking (PCBU) is working in the same place, we require clear plans, shared responsibilities, and regular checks to manage risks together.
- (b) We all own safety at Kaingaroa Tipu. Working safely means staying alert, exercising commonsense, and following the rules, so no one is put at risk. Always check your surroundings before using equipment, wear the right protective gear such as helmets and hi-vis vests, and keep safety gear in good condition by reporting any damage straight away. We expect everyone to remain drug and alcohol free at work; random testing may occur. Confidential support is available through our Employee Assistance Programme (EAP) if you need it. If an accident, near miss, or hazard occurs, speak up quickly. Our investigations are focused on learning and improving, not blaming. Managing fatigue is always essential, so take the rest you need to work safely. If you are unsure about a task or safety process, ask for clarity, and in remote areas follow agreed communications procedures, including the use of radios or check-in systems. Visitors must complete a safety induction, follow staff instructions, and remain with their assigned guide at all times.

# Fair Treatment

- (a) We believe everyone deserves to feel respected, safe, and valued at work. That means fair pay (at least a living wage), clear employment agreements, and workplaces free from physical and digital bullying, harassment, or discrimination. We also respect every worker's right to join a union and take part in collective bargaining.
- (b) Fair treatment is something we all create together. As an employer, Kaingaroa Tipu provides written employment agreements with fair pay and conditions. As leaders, we will investigate and address concerns quickly to maintain a safe, inclusive environment. We protect people's privacy and handle information with care. We provide training so our people have the skills to work safely and grow in their careers.
- (c) We encourage open conversations so that no one should feel afraid to raise a concern. By actively listening to each other, acting with integrity, and leading by example, we seek to create a culture of fairness and trust across our forests and worksites.

# Looking after Kaingaroa Tipu (ethical business)

- (a) We protect and enhance our reputation by acting ethically and professionally. This means following laws, acting honestly, and being good partners to our communities, iwi, and stakeholders. Everyone plays a role in keeping us trusted and respected.
- (b) We are committed to doing business the right way. That means following all laws, regulations, and company policies and asking your manager or supervisor if you are ever unsure.
- (c) We have zero tolerance for corruption: never offer or accept bribes and report any attempts immediately. We compete fairly by avoiding price-fixing or back-room deals. All negotiations should be honest, transparent, and in good faith. We declare any conflicts of interest so decisions remain impartial.
- (d) We believe in being truthful in everything we do - whether recording hours, using company resources, or working with our partners. We protect confidential information such as financial data or operational plans by keeping it secure and using it only for your role. We honour agreements by meeting deadlines and quality standards, and expect to know quickly if delays arise.
- (e) When it comes to external communications, please don't speak on behalf of Kaingaroa Tipu unless authorised. Send any media queries to management and avoid sharing negative commentary about us. On social media and when using AI, keep posts respectful and professional, and never share confidential information.
- (f) If disputes arise with contractors or partners, we act to resolve them honestly through good-faith, confidential negotiation, escalating unresolved issues to management to ensure smooth operations.

# Looking after our ecosystems (environment and community)

- (a) Our forests are more than a business. They are living ecosystems, home to rare species, and places of deep cultural connection. We are immersed in the natural world, Te Taiao. We seek to strengthen our regional environments, economies, and communities, and to go beyond compliance by actively pursuing sustainable practices and recognised external certifications..
- (b) We are committed to protecting the environment and supporting the communities that depend on it. Specifically, if you come across a cultural site - such as wāhi tapu (sacred places) or artefacts, stop work immediately. Please mark the area clearly and report it to your supervisor so expert cultural guidance can be sought.
- (c) We protect our forests and assets by reporting any damage, vandalism, or fires. For fires, call 111 straight away. Please do your part to reduce waste: recycle materials like paper and metals, remove all rubbish, and use fuel and equipment responsibly. Please prevent pollution by avoiding spills, and report any environmental incidents, such as spills or pest sightings, to Kaingaroa Tipu without delay.
- (d) We strengthen our connection to the Central North Island region by hiring local workers and contractors who meet our safety and quality standards. Respectful relationships with iwi, regulators, and neighbours are central to how we work, and we are committed to building trust and shared responsibility.
- (e) We are always looking to improve. Please share your ideas so we can grow safer practices and more efficient ways of working. Together we grow a more sustainable future, for New Zealand and beyond.



# Rules for Recreational Users

# Rules for recreational users

At Kaingaroa Tipu, we welcome recreational users to enjoy activities such as hunting and fishing, and mountain biking, walking, and horse riding in Whakarewarewa. Always remember, our forests are high-risk working environments, and safety and respect come first. When you enter you do so at your own risk, please stay alert to hazards such as logging trucks, machinery, natural hazards, and unstable trees. Always follow signs, keep out of restricted areas such as active logging sites marked "stop" or "closed," and follow the directions of staff or contractors. Kaingaroa Tipu accepts no liability for accidents or losses.

Choose activities suited to your skill level, use well-maintained equipment, and wear appropriate safety gear (for example, helmets). Treat other users and forest workers with respect. Harassment or disruptive behaviour will not be tolerated. Mobile phone coverage is limited in many areas, so plan ahead: download maps, carry a personal locator beacon, and let someone know your plans before you go.



# Rules for recreational users

Please avoid touching pest-control measures such as traps or baits and keep dogs under close control.

During periods of high fire danger, our forests may close so always stay informed. Fires and smoking are strictly prohibited. Offenders may face prosecution. Please carry basic first aid supplies and know what to do in an emergency.

To protect our environment, take all rubbish with you to prevent litter. Do not cut trees or collect firewood. Before entering and on leaving please clean your gear (including boots and bikes) to prevent the spread of pests or diseases. These steps help our forests remain safe and healthy for future generations.





We grow better, every day

# Thank you

**Kaingaroa Tipu**

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