

## C0. Introduction

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### C0.1

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#### (C0.1) Give a general description and introduction to your organization.

Rayonier is a leading timberland real estate investment trust (REIT) with assets located in some of the most productive softwood timber growing regions in the U.S. and New Zealand. We invest in timberlands and actively manage them to provide current income and attractive long-term returns to our shareholders. We conduct our business through an umbrella partnership real estate investment trust (UPREIT) structure in which our assets are owned by our operating partnership and its subsidiaries. Rayonier manages the operating partnership as its sole general partner. Our revenues, operating income, and cash flows are primarily derived from the following core business segments: Southern Timber, Pacific Northwest Timber, New Zealand Timber, Real Estate, and Trading.

As of December 31, 2022, we owned, leased or managed approximately 2.8 million acres of timberland and real estate located in the U.S. South (1.92 million acres), U.S. Pacific Northwest (474,000 acres), and New Zealand (417,000 gross acres, or 297,000 net plantable acres). In addition, we engage in the trading of logs to Pacific Rim markets, predominantly from New Zealand and Australia to support our New Zealand export operations; however, we also engage in log trading activities to these markets from the U.S. South and U.S. Pacific Northwest.

We originated as the Rainier Pulp & Paper Company founded in Shelton, Washington in 1926. On June 27, 2014, Rayonier completed the tax-free spin-off of its Performance Fibers manufacturing business from its timberland and real estate operations, thereby becoming a "pure-play" timberland REIT. We manage our U.S. timberlands in accordance with the requirements of the Sustainable Forestry Initiative® (SFI) program which is recognized and endorsed by the Programme for the Endorsement of Forest Certification (PEFC). The timberland holdings of the New Zealand subsidiary are certified under the Forest Stewardship Council® (FSC) and also endorsed by the PEFC. All programs are comprehensive systems of environmental principles, objectives, and performance measures that combine the perpetual growing and harvesting of trees with the protection of wildlife, plants, and soil and water quality.

The company's shares are publicly traded on the NYSE under the symbol RYN. More information about the company is available at [rayonier.com](https://rayonier.com).

### C0.2

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#### (C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

##### Reporting year

###### Start date

January 1 2022

###### End date

December 31 2022

###### Indicate if you are providing emissions data for past reporting years

Yes

###### Select the number of past reporting years you will be providing Scope 1 emissions data for

2 years

###### Select the number of past reporting years you will be providing Scope 2 emissions data for

2 years

###### Select the number of past reporting years you will be providing Scope 3 emissions data for

2 years

### C0.3

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#### (C0.3) Select the countries/areas in which you operate.

New Zealand

United States of America

### C0.4

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#### (C0.4) Select the currency used for all financial information disclosed throughout your response.

USD

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Operational control

C-AC0.6/C-FB0.6/C-PF0.6

(C-AC0.6/C-FB0.6/C-PF0.6) Are emissions from agricultural/forestry, processing/manufacturing, distribution activities or emissions from the consumption of your products – whether in your direct operations or in other parts of your value chain – relevant to your current CDP climate change disclosure?

	Relevance
Agriculture/Forestry	Both own land and elsewhere in the value chain [Agriculture/Forestry only]
Processing/Manufacturing	No
Distribution	Both direct operations and elsewhere in the value chain [Processing/manufacturing/Distribution only]
Consumption	No

C-AC0.6c/C-FB0.6c/C-PF0.6c

(C-AC0.6c/C-FB0.6c/C-PF0.6c) Why are processing/manufacturing activities not relevant to your current CDP climate change disclosure?

Row 1

Primary reason

Outside the value chain of my organization

Please explain

C-AC0.6g/C-FB0.6g/C-PF0.6g

(C-AC0.6g/C-FB0.6g/C-PF0.6g) Why are emissions from the consumption of your products not relevant to your current CDP climate change disclosure?

Row 1

Primary reason

Analysis in progress

Please explain

We are awaiting the final guidance from the GHG Protocol Land Sector and Removals Guidance to outline calculation methodologies for emissions and removals related to land management to maintain general alignment with the Protocol.

C-AC0.7/C-FB0.7/C-PF0.7

(C-AC0.7/C-FB0.7/C-PF0.7) Which agricultural commodity(ies) that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.

Agricultural commodity

Timber

% of revenue dependent on this agricultural commodity

More than 80%

Produced or sourced

Both

Please explain

As of December 31, 2022, we owned, leased or managed approximately 2.8 million acres of timberland and real estate located in the U.S. South (1.92 million acres), U.S. Pacific Northwest (474,000 acres), and New Zealand (417,000 gross acres, or 297,000 net plantable acres). In addition, we engage in the trading of logs to Pacific Rim markets, predominantly from New Zealand and Australia to support our New Zealand export operations; however, we also engage in log trading activities to these markets from the U.S. South and U.S. Pacific Northwest.

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, a Ticker symbol	RYN

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual or committee	Responsibilities for climate-related issues
Other, please specify (Board Chair and Board Members)	<p>As a result of Rayonier being a timber REIT, our full Board and Board Chair have oversight of climate-related issues.</p> <p>In identifying or evaluating potential director nominees, our Nominating and Corporate Governance Committee seeks individuals who have the knowledge, experience, diversity, and personal and professional integrity to be effective in serving the long-term interests of our shareholders.</p> <p>The ten directors who comprise our Board were assessed against a range of skills and experiences that were shared in our 2023 Proxy Statement. As it relates to the Board's experience/background, we would highlight:</p> <p>1) 5 directors have experience with "Timber / Forestry Industry"</p> <p>2) 7 directors have experience with "Land Management - Agriculture / Real Estate"</p> <p>3) 2 directors have experience with "Environmental Matters"</p> <p>4) 3 directors have experience with "Customer Supply Chain"</p>
Board-level committee	<p>Our Board has three standing committees, the Audit Committee, Compensation Committee, and Nominating and Corporate Governance Committee. All three committees have responsibility of some climate-related issues given Rayonier invests in and actively manages timberlands to provide current income and attractive long-term returns to our shareholders. For example, our Nominating and Corporate Governance Committee review ESG matters significant to the company and oversee the formulation of ESG strategies and goals for the company.</p>
Chief Executive Officer (CEO)	<p>As a result of Rayonier being a timber REIT, our CEO (who is also a member of our Board of Directors) is the top executive with responsibility for climate-related issues. In 2022, strategic objectives and decisions for Rayonier include those associated with business development initiatives designed to advance our understanding of and participation in various nature-based climate solutions, ESG-related initiatives, and initiatives associated with developing strategies to help mitigate labor shortages specifically in forestry and trucking, as well as support other long-term business opportunities.</p>

C1.1b

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Scope of board-level oversight	Please explain
Scheduled – all meetings	<p>Reviewing and guiding annual budgets</p> <p>Overseeing major capital expenditures</p> <p>Overseeing acquisitions, mergers, and divestitures</p> <p>Reviewing innovation/R&amp;D priorities</p> <p>Overseeing and guiding employee incentives</p> <p>Reviewing and guiding strategy</p> <p>Overseeing and guiding the development of a transition plan</p> <p>Monitoring the implementation of a transition plan</p> <p>Overseeing and guiding scenario analysis</p> <p>Overseeing the setting of corporate targets</p> <p>Monitoring progress towards corporate targets</p> <p>Overseeing and guiding public policy engagement</p> <p>Overseeing value chain engagement</p> <p>Reviewing and guiding the risk management process</p>	<Not Applicable>	<p>As a result of Rayonier being a timber REIT, many decisions that our Board makes or oversees are associated with climate-related issues.</p> <p>More specifically, senior management has been communicating with the Board on topics related to potentially developing a forest positive commitment, as well as emissions reduction targets. Furthermore, senior management communicates with the Board on climate-related risk as part of our ERM process.</p> <p>The Enterprise Risk Management (ERM) Committee is responsible for identifying and assessing the material risks facing the Company and providing periodic reports regarding such risks to the Audit Committee for review and evaluation of mitigation strategies.</p>

C1.1d

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	Yes	<p>In identifying or evaluating potential director nominees, our Nominating and Corporate Governance Committee seeks individuals who have the knowledge, experience, diversity, and personal and professional integrity to be effective in serving the long-term interests of our shareholders.</p> <p>The ten directors who comprise our Board were assessed against a range of skills and experiences that were shared in our 2023 Proxy Statement. Specifically, as it relates to climate-related issues, we included the categories of "Timber / Forestry Industry", "Land Management - Agriculture / Real Estate", "Environmental Matters", and "Customer Supply Chain" in the skills and experience matrix.</p>	<Not Applicable>	<Not Applicable>

C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

**Position or committee**

Chief Executive Officer (CEO)

**Climate-related responsibilities of this position**

Assessing climate-related risks and opportunities  
Managing climate-related risks and opportunities

**Coverage of responsibilities**

<Not Applicable>

**Reporting line**

Reports to the board directly

**Frequency of reporting to the board on climate-related issues via this reporting line**

Quarterly

**Please explain**

The CEO has responsibility for climate-related risks and opportunities and for managing Board agendas so that the Board is kept informed on these matters.

Our Board provides oversight of many climate-related issues and meets at least quarterly.

**Position or committee**

Other C-Suite Officer, please specify (President and Chief Financial Officer (CFO))

**Climate-related responsibilities of this position**

Assessing climate-related risks and opportunities  
Managing climate-related risks and opportunities

**Coverage of responsibilities**

<Not Applicable>

**Reporting line**

CEO reporting line

**Frequency of reporting to the board on climate-related issues via this reporting line**

Quarterly

**Please explain**

Our President and CFO, in addition to leadership duties as Chief Financial Officer, leads our strategic planning efforts as well as participates in broader operational and personnel decision-making.

**Position or committee**

Other C-Suite Officer, please specify (Executive Vice President and Chief Resource Officer)

**Climate-related responsibilities of this position**

Assessing climate-related risks and opportunities  
Managing climate-related risks and opportunities

**Coverage of responsibilities**

<Not Applicable>

**Reporting line**

CEO reporting line

**Frequency of reporting to the board on climate-related issues via this reporting line**

As important matters arise

**Please explain**

Our Executive Vice President and Chief Resource Officer oversees our global forestry operations, as well as the development of business opportunities around nature-based climate solutions.

C1.3

**(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?**

	Provide incentives for the management of climate-related issues	Comment
Row 1	No, and we do not plan to introduce them in the next two years	Rayonier does not directly link incentives to the attainment of climate-related targets, but as noted in our 2023 Proxy Statement, our 2022 strategic objectives incorporated a number of ESG-related initiatives, including a comprehensive evaluation of climate change impacts and mitigation strategies.

**C2. Risks and opportunities****C2.1****(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?**

Yes

**C2.1a****(C2.1a) How does your organization define short-, medium- and long-term time horizons?**

	From (years)	To (years)	Comment
Short-term	5	10	Aligned with 2030 climate goals of IPCC
Medium-term	10	30	Aligned with 2050 climate goals of IPCC
Long-term	30	70	Aligned with 2100 climate goals of IPCC

**C2.1b****(C2.1b) How does your organization define substantive financial or strategic impact on your business?**

We maintain an Enterprise Risk Management (ERM) program, led by senior executives and overseen by our Audit Committee, through which we continually identify, evaluate, and consider risks and corresponding mitigation strategies, including ESG risks. Through this program, we work to minimize our exposure to potential risks and help ensure the sustained success of our company.

Our risk rating criteria rates risks low to high for risk impact (financial impact, operational effectiveness/efficiency, reputation, and legal/regulatory) and likelihood of occurrence (degree of change, existing controls/degree of protection, and complexity) to produce a risk score and tier ranking.

Financial Impact (potential to impact earnings in the current year or erode earnings over time)

- High - >5% of forecasted EBITDA / Risk may severely impact operational performance and reputation / Impact of noncompliance is high with severe adverse legal or regulatory ramifications
- Medium - 2% - 5% of forecasted EBITDA / Risk may moderately impact operational performance and reputation / Impact of noncompliance is moderate and includes public censure or fines
- Low - <2% of forecasted EBITDA / Risk may require careful attention but has a low impact on operations / Requires little or no attention and may result in little or no damage to reputation / Impact of noncompliance is low and results in little or no penalties

Likelihood

- High - Many changes have occurred/are expected to occur impacting the risk / Existing controls are known to be weak or ineffective with multiple instances of or potential for failure. The Company has little to no influence over factors impacting risk / Risk and related process area is highly complex and/or is decentralized
- Medium - One or more changes have occurred/are expected to occur impacting the risk / Existing controls are known to be average in strength, with instances of or potential for failure. Management is monitoring the risk / Risk and related process area is moderate in complexity and somewhat decentralized
- Low - No changes have occurred/are expected to occur impacting the risk / Existing controls are strong with no instances of or potential for failure. Management takes action to manage the risk / Risk and related process area is not complex and is centralized

**C2.2**

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered

Direct operations  
Upstream  
Downstream

Risk management process

Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment

More than once a year

Time horizon(s) covered

Please select

Description of process

Climate-related risks and opportunities are evaluated as part of our Enterprise Risk Management (ERM) process, led by senior executives, and overseen by our Audit Committee. ESG-related risks, including those associated with climate change, are identified and assessed as part of our Enterprise Risk Management process. Risks are mapped into a matrix, which details the nature and severity, significant changes, controls, and other mitigating factors associated with each risk. We also identify, assess, and manage climate-related risks through the work of our internal research team, as well as our collaboration with industry organizations and academic institutions.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Water quality policy and standard changes could impact afforestation, road construction, maintenance practices, and harvesting operations, particularly as rainfall patterns change.
Emerging regulation	Relevant, always included	We will consider evolving policy changes around climate change, such as the implementation of laws and regulations to drive the reduction of emissions and/or the use of carbon offsets.
Technology	Relevant, always included	
Legal	Relevant, always included	We have auditing programs in place where we assess risks on our timberlands on a periodic basis.
Market	Relevant, always included	Growing demand for alternative and renewable energy sources could impact the overall demand for land and land use, and thereby provide added optionality for timberland owners.
Reputation	Relevant, always included	We may have exposure in being identified as an organization that is not moving at the appropriate pace toward participating in solutions.
Acute physical	Relevant, always included	We are subject to a number of acute physical risks. Some of the risks we are currently assessing and managing include heat extremes, drought, insects and diseases, and forest fires.
Chronic physical	Relevant, always included	We view increased temperatures and changes in annual rainfall patterns to be some of the notable chronic physical risks associated with our business.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Chronic physical	Heat stress
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Primary potential financial impact

Decreased revenues due to reduced production capacity

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

In both regions of the U.S. where Rayonier owns and manages land (the Southeast and Pacific Northwest), mean annual temperatures are predicted to increase by varying degrees of intensity under all Shared Socioeconomic Pathways (SSPs) outlined by the International Panel on Climate Change (IPCC). These predicted elevations in temperature have the potential to increase tree respiration rates and evaporative demand of the atmosphere, which may have negative impacts on tree growth and survival. Additionally, these higher temperatures may shift plant hardiness zones and elevation zones in mountainous regions, which could change species ranges, relative

abundance, and productivity depending on ecophysiology and plasticity.

In New Zealand, consensus forecasts show a progressive increase in mean temperature with increasing GHG concentrations. Warming is forecast to be greatest at higher elevations, and during summer / autumn. Hot day increases are forecast to be greatest in warm regions.

**Time horizon**

Unknown

**Likelihood**

Likely

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

<Not Applicable>

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

**Cost of response to risk**

**Description of response and explanation of cost calculation**

Rayonier continues to monitor climate projections and take action where possible to mitigate the risk associated with increased temperatures, including, but not limited to: using genetic improvement and deployment to ensure future forests are adapted to future climatic conditions, using site specific silviculture to ensure forest health and resilience, and including climate change in forest growth and yield modeling to help predict impacts on forest productivity and stand conditions.

Specifically in New Zealand, we aim to mitigate this risk through tree breeding programs that identify *P. radiata* genotypes with improved water use efficiency, the planting of alternative pine species with higher drought tolerance (e.g. *P. attenuata*), and managing stand density to lower stockings on drought risk sites to reduce site occupancy.

**Comment**

**Identifier**

Risk 2

**Where in the value chain does the risk driver occur?**

Direct operations

**Risk type & Primary climate-related risk driver**

Chronic physical	Changing precipitation patterns and types (rain, hail, snow/ice)
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**Primary potential financial impact**

Increased indirect (operating) costs

**Climate risk type mapped to traditional financial services industry risk classification**

<Not Applicable>

**Company-specific description**

In the U.S., current predictions by the IPCC suggest that annual precipitation in both the Southeast and Pacific Northwest are expected to increase moderately. However, extreme precipitation events may increase in regularity through hurricanes in the Southeast and atmospheric rivers in the Pacific Northwest. This increase in precipitation could affect access to the forest for management and harvest activities and cause increased levels of flooding and landslides in areas with steep terrain. Windthrow may also increase in areas with saturated soils. However, higher precipitation when combined with increased temperatures and CO2 concentrations may also lead to increased forest growth and yield.

In New Zealand, consensus climate forecasts have East Coast regions of both the North and South Island becoming dryer. Water stress and drought frequency and intensity is projected to increase across most of New Zealand due to higher temperatures coupled with changing precipitation patterns. Across all regions, the likelihood of extreme rainfall events increases; these being short duration (1-in-100-year, 1 hour duration) extreme rainfalls. This increase is quantified as +13.6% for every 1°C increase.

**Time horizon**

Unknown

**Likelihood**

Likely

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

<Not Applicable>

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

#### Explanation of financial impact figure

#### Cost of response to risk

#### Description of response and explanation of cost calculation

Rayonier looks to address this risk by evaluating road construction and maintenance practices along with water crossings (culvert and bridge sizing) in an effort to support continued access and protect water quality and quantity as precipitation patterns change. We also update soil disturbance and ability to log codes as needed to reflect changes in water table and potential for rutting and soil disturbance.

Specifically in New Zealand, the company looks to address this risk through tree breeding programs that identify *P. radiata* genotypes with improved water use efficiency, the planting of alternative pine species with higher drought tolerance (e.g. *P. attenuata*), targeting management of stand density to lower stockings on drought risk sites to reduce site occupancy, and reviewing fire preparedness.

#### Comment

#### Identifier

Risk 3

#### Where in the value chain does the risk driver occur?

Direct operations

#### Risk type & Primary climate-related risk driver

Acute physical	Other, please specify (Heat extremes, Drought, Insects and diseases, and Wildfires)
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#### Primary potential financial impact

Please select

#### Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

#### Company-specific description

Climate change will influence the abundance and distribution of forest pests, both those already present that are likely to expand their range, as well as raising the risk of emergence of "sleepers" pests and pathogens. The risk of introduction of new pests will be elevated as warmer temperatures may create more favorable conditions for their establishment and spread due to higher survival over winter and shorter life cycles. There will be increased spread and vigor of invasive weed species, which will impact on the relative competitiveness of species and ultimate stand composition. Extreme heat events, heatwaves, and droughts can negatively affect tree growth and may even lead to direct tree mortality. All of these other factors may in turn lead to increased wildfire intensity and frequency.

#### Time horizon

Unknown

#### Likelihood

Likely

#### Magnitude of impact

Low

#### Are you able to provide a potential financial impact figure?

No, we do not have this figure

#### Potential financial impact figure (currency)

<Not Applicable>

#### Potential financial impact figure – minimum (currency)

<Not Applicable>

#### Potential financial impact figure – maximum (currency)

<Not Applicable>

#### Explanation of financial impact figure

#### Cost of response to risk

#### Description of response and explanation of cost calculation

#### Comment

To mitigate this risk, Rayonier uses site specific silviculture to establish and maintain forests that are healthy and best able to resist pests/pathogens, heat/drought stress, and the spread of catastrophic wildfires. The company also continues to support and engage with university cooperatives and industry trade associations to detect and mitigate/eradicate both invasive species and potentially harmful native outbreaks of pests and pathogens, as well as work with public agencies and other private partners to prepare for and combat wildfires and modify stand conditions to prevent the spread of damaging fires through thinning, firebreaks, and vegetation control. Additionally, the company uses genetic selection to develop and deploy genotypes resistant to current and future pests/pathogens, as well as the extreme heat and drought conditions. In the U.S., our research team has regional specialists who are trained in identifying and responding to pests and invasive species that work with our local foresters. In New Zealand, the company also strives to implement the Matariki Biosecurity Plan, which includes the training of staff in identification and response management.

## C2.4

### (C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

## C2.4a



**(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.**

**Identifier**

Opp1

**Where in the value chain does the opportunity occur?**

Direct operations

**Opportunity type**

Markets

**Primary climate-related opportunity driver**

Access to new markets

**Primary potential financial impact**

Increased revenues through access to new and emerging markets

**Company-specific description**

We believe there could be increased demand for business opportunities associated with nature-based solutions.

**Time horizon**

Unknown

**Likelihood**

Very likely

**Magnitude of impact**

Medium

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

<Not Applicable>

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

**Cost to realize opportunity**

**Strategy to realize opportunity and explanation of cost calculation**

We have an added strategic focus to evaluate and advance business opportunities associated with nature-based solutions. Such opportunities include monetizing carbon sequestration in the form of forestry carbon offsets (in both regulated and voluntary markets), leasing land for solar installations and wind farms, leasing land (i.e., pore space) for carbon capture and storage (CCS) projects, and supplying fiber for bioenergy and sustainable aviation fuel manufacturing facilities. While some of these opportunities are still relatively nascent in their development, they all represent increased future optionality and competition for both wood fiber and land use more generally, which we believe bodes well for the future value upside of forestry assets.

**Comment**

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**Identifier**

Opp2

**Where in the value chain does the opportunity occur?**

Direct operations

**Opportunity type**

Products and services

**Primary climate-related opportunity driver**

Other, please specify (Increased revenues resulting from increased demand for low emissions goods or services.)

**Primary potential financial impact**

Increased revenues resulting from increased demand for products and services

**Company-specific description**

We believe there could be increased demand for our harvested timber as there is an increasing recognition that we have the potential to sequester more atmospheric carbon and reduce net greenhouse gas (GHG) emissions by substituting energy-intensive building products, such as concrete and steel, with wood-based products. Additionally, we regularly evaluate new export market opportunities for our existing products.

**Time horizon**

Unknown

**Likelihood**

Likely

**Magnitude of impact**

Medium

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

<Not Applicable>

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

**Cost to realize opportunity**

**Strategy to realize opportunity and explanation of cost calculation**

**Comment**

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**Identifier**

Opp3

**Where in the value chain does the opportunity occur?**

Direct operations

**Opportunity type**

Resilience

**Primary climate-related opportunity driver**

Other, please specify ( Increased productivity in tree growth due to higher CO2, rainfall, and longer growing seasons.)

**Primary potential financial impact**

Increased revenues resulting from increased production capacity

**Company-specific description**

There is the potential for forest productivity to improve across some of our operating regions in response to higher CO2 and increased precipitation.

**Time horizon**

Unknown

**Likelihood**

Likely

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

<Not Applicable>

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

**Cost to realize opportunity**

**Strategy to realize opportunity and explanation of cost calculation**

**Comment**

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### C3. Business Strategy

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#### C3.1

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(C3.1) Does your organization’s strategy include a climate transition plan that aligns with a 1.5°C world?

Row 1

Climate transition plan

No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a climate transition plan within two years

Publicly available climate transition plan

<Not Applicable>

Mechanism by which feedback is collected from shareholders on your climate transition plan

<Not Applicable>

Description of feedback mechanism

<Not Applicable>

Frequency of feedback collection

<Not Applicable>

Attach any relevant documents which detail your climate transition plan (optional)

<Not Applicable>

**Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future**  
We began disclosing climate-related risks and opportunities in our 2020 Sustainability Report. Since then, we have conducted a risk assessment of factors affecting our business, in particular climate change considerations. We are actively working towards setting emissions reduction targets that align with the Paris Agreement, with plans to announce our targets in the fourth quarter of 2023. We believe setting targets and decarbonization roadmap planning are necessary steps for the company to develop a 1.5°C plan.

**Explain why climate-related risks and opportunities have not influenced your strategy**  
<Not Applicable>

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	Yes, qualitative	<Not Applicable>	<Not Applicable>

C3.2a

(C3.2a) Provide details of your organization’s use of climate-related scenario analysis.

Climate-related scenario		Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Physical climate scenarios	RCP 1.9	Country/area	<Not Applicable>	
Physical climate scenarios	RCP 2.6	Country/area	<Not Applicable>	
Physical climate scenarios	RCP 4.5	Country/area	<Not Applicable>	
Physical climate scenarios	RCP 7.0	Country/area	<Not Applicable>	
Physical climate scenarios	RCP 8.5	Country/area	<Not Applicable>	

C3.2b

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Row 1

Focal questions

Rayonier has identified several key principles (flexible planning, sustainable forest management, strategic investing, and environmental contribution) that will guide the development of climate smart forestry practices in our U.S. locations. Through continuous development, evaluation, and implementation, these strategies will be refined over the coming decades as we address the risks and opportunities from climate change. We are also a member of the Climate Smart Land Network, an alliance of landowners and managers working together to address the challenges posed by climate change with climate smart solutions.

- 1. Flexible Planning - Risk Assessment, Optionality & Flexibility, Long Range Planning, and Forest Modeling
- 2. Sustainable Forest Management - Site Classification Systems, Genetic Improvement, Nursery & Planting Practices, Changes in Road Construction, and Stand Conditions
- 3. Strategic Investing - Acquisitions and Dispositions, and Current Portfolio
- 4. Environmental Contributions - Increases Carbon Sequestration, Decreases Insect and Disease Issues, Decreases Wildfire Risks, Increases Wood Products, and Reduces Greenhouse Gas Emissions

Results of the climate-related scenario analysis with respect to the focal questions

- 4a. Increases Carbon Sequestration - When managed effectively, forests are a natural solution to climate change. Forests remove carbon from the atmosphere and then release oxygen. The carbon remains stored even after trees are harvested and made into wood products. Through precision silviculture that optimizes biological growth, Rayonier can help mitigate climate change with increased productivity and carbon sequestration.
- 4b. Decreases Insect and Disease Issues - We understand the frequency and severity of forest insects and diseases due to climate change may slow our forests' growth and increase their mortality in the future. Our company will work with federal and state agencies to improve their detection, identification, and management to proactively fight these risks.
- 4c. Decreases Wildfire Risks - A combination of climate stressors puts our forests at greater risk for catastrophic wildfires. Climate smart forestry practices including firebreaks, thinning, and understory vegetation control can be incorporated to lessen the threat.
- 4d. Increases Wood Products - Wood is a renewable, carbon-neutral building material and can be an important natural climate solution. By promoting and expanding the use of wood products over steel and concrete materials throughout our supply chain, Rayonier can positively impact climate change.
- 4e. Reduced Greenhouse Gas Emissions - We know that to reduce carbon concentrations in the atmosphere, we must reduce our emissions and increase our sequestration. While Rayonier is already net negative, we plan to further reduce our scope 1, 2, and 3 emissions as new technology is developed. As a goal to help other companies offset their carbon emissions, Rayonier sells carbon credits in New Zealand, and is evaluating the sale in North America.

C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	Our working forests are managed on a sustainable basis, and we consistently aim to maximize the value of our land through a site-specific management philosophy incorporating an array of modern silvicultural treatments. While our trees are growing, we also seek opportunities to monetize nature-based solutions and other non-timber products.
Supply chain and/or value chain	No	We are a pure-play timberland real estate investment trust (REIT) invested in and actively managing millions of acres of forests. We begin the value chain in our industry. Our trading business, from time to time, does purchase logs from other timberland owners, but we do not consider their climate-related risks or opportunities to be substantially different than those faced by our operations.
Investment in R&D	Yes	Forest modeling is a forecasting tool that helps predict our forest productivity and the health of our tree stands. Some climate change variables are already included in these models, and Rayonier will continue to incorporate climate change predictions in our growth and yield models to better forecast the growth, composition, and structure of our forests.  Each year, we spend millions of dollars on forest related research - in 2022, we spent \$3.5 million USD and \$893K NZD. Our Research Productivity & Sustainability team will continue to be a critical part of ensuring we manage our forests sustainably in a changing climate.
Operations	Yes	Improved forest management is the key to maintaining productive, healthy, and sustainable forests in a changing climate.  Implementing climate smart forest management practices will enable Rayonier to better adapt to the predicted changes and continue to sustainably manage forests in the future. These practices will ensure our forests continue to sequester carbon and that the wood products produced will continue to store carbon. Part of a natural climate solution, climate smart forestry helps mitigate climate change, ensuring our forests continue to provide the products and services our society needs.

C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Capital allocation Acquisitions and divestments	Current Portfolio - A majority of Rayonier land is situated in regions expected to be less impacted than other regions of the world. As part of our long-range planning strategy, Rayonier will continue to assess our portfolio and allow climate smart practices guide the health of these forests. We strategically focus on areas where trees are going to grow well and be adaptable to future climates.  Acquisitions and Dispositions - Forest productivity will increase in some regions due to rainfall and temperature changes and decrease in others because of climate-related risks. Rayonier portfolio management analyses will consider the impact of climate change when evaluating timberland for acquisitions and dispositions.

C3.5

(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
Row 1	No, and we do not plan to in the next two years	<Not Applicable>

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

No target

C4.1c

(C4.1c) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

	Primary reason	Five-year forecast	Please explain
Row 1	We are planning to introduce a target in the next two years		We view establishing emissions reduction targets as an important strategic objective and are striving to formalize targets aligned with the Intergovernmental Panel on Climate Change (IPCC) guidance and the Paris Agreement by the end of 2023. We are currently evaluating the SBTi FLAG guidance and other commitment frameworks to determine the suitability of these methodologies to our business and emission reduction ambitions.

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

No other climate-related targets

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

No

C4.3d

(C4.3d) Why did you not have any emissions reduction initiatives active during the reporting year?

We are actively working towards setting emissions reduction targets that align with the Paris Agreement.

C-AC4.4/C-FB4.4/C-PF4.4

(C-AC4.4/C-FB4.4/C-PF4.4) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit?

Yes

C-AC4.4a/C-FB4.4a/C-PF4.4a

(C-AC4.4a/C-FB4.4a/C-PF4.4a) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.

Management practice reference number

MP1

Management practice

Biodiversity considerations

**Description of management practice**

In accordance with SFI standards, we aim to maintain or advance the conservation of biological diversity at the stand- and landscape-level and across a diversity of forest and vegetation cover types and successional stages including the conservation of forest plants and animals, aquatic species, species of concern, threatened and endangered species, Forests with Exceptional Conservation Value, old-growth forests, and ecologically important sites.

**Primary climate change-related benefit**

Other, please specify (Conservation of Biological Diversity)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

Rayonier has a multi-faceted approach to promoting the conservation of native biodiversity on our land base. Some ways in which we do this are:

- We only plant indigenous species.
- In our hardwood and mixed conifer/hardwood stands we have internal guidelines for maintaining stand characteristics.
- Our riparian/streamside management zones provide a variety of conifer/hardwood species and function as travel corridors for a variety of wildlife species.
- We limit the size of our harvest openings and employ green-up restrictions.
- Our silvicultural treatments provide for biodiversity through the life of a stand.
- Annually, we review NatureServe for areas on our lands deserving special management.
- Hunting on our land helps manage wildlife populations; thereby preventing overpopulation and habitat degradation.
- Our field staff is required to review biodiversity issues periodically.

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**Management practice reference number**

MP2

**Management practice**

Crop diversity

**Description of management practice**

In accordance with SFI standards, we aim to maintain or advance the conservation of biological diversity at the stand- and landscape-level and across a diversity of forest and vegetation cover types and successional stages including the conservation of forest plants and animals, aquatic species, species of concern, threatened and endangered species, Forests with Exceptional Conservation Value, old-growth forests, and ecologically important sites.

**Primary climate change-related benefit**

Other, please specify (Program to Assess Cover Type Diversity Index (CTDI))

**Estimated CO2e savings (metric tons CO2e)****Please explain**

In order to quantitatively assess our cover type diversity at the landscape level, Rayonier has developed a forest cover type diversity index (CTDI) based on the Simpson Index (Shannon, 1948 and Simpson, 1949). The intent of the index, along with supporting maps, is to monitor the impact timber management is having on the diversity of forest cover types across all of Rayonier's timberland tracts. When monitoring indicates a negative trend, management recommendations will be tactically made at the landscape level to improve the CTDI unless the negative trend is applicable to natural catastrophes or forest health emergencies.

The CTDI is a quantitative measure which illustrates the potential for greater wildlife habitat diversity. Assessment of the CTDI within each defined landscape is calculated on an annual basis as part of the timber harvest budgeting process.

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**Management practice reference number**

MP3

**Management practice**

Fertilizer management

**Description of management practice**

In accordance with SFI standards, we aim to protect the water quality and water quantity of rivers, streams, lakes, wetlands, and other water bodies.

**Primary climate change-related benefit**

Other, please specify (Implementing BMPs / Procedures to Protect Water Quality and Quantity)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

Rayonier has a comprehensive program for protecting streams, lakes, wetlands and other water bodies, and riparian areas during all phases of management.

Our procedures include the following:

- Use state Best Management Practices (BMPs) and/or Forest Practice Rule manuals as a minimum requirement during harvesting activities.
- Conduct a pre-harvest check prior to the sale of the harvest area.
- Attach a map showing location of measures to be taken such as R/SMZs.
- The natural drainage patterns are protected.
- Monitor the harvesting activity by conducting harvest compliance checks at a minimum once every ten working days while the sale is active.
- All corrective action should be noted on compliance check and followed up.
- Internal audits of electronic and paper documents as well as field operations audits will be performed to check effectiveness of Rayonier's adherence to state BMP/Practices programs.

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**Management practice reference number**

MP4

**Management practice**

Fire control

**Description of management practice**

In accordance with SFI standards, we aim to limit susceptibility of forests to undesirable impacts of wildfire and to raise community awareness of fire benefits, risks, and minimization measures.

**Primary climate change-related benefit**

Other, please specify (Fire Risks and Forest Management)

**Estimated CO2e savings (metric tons CO2e)**

**Please explain**

Rayonier has identified regions with high fire risks and works cooperatively with appropriate management agencies. In addition, Rayonier has developed fire lines which are mapped in LMS, has a fire team and tractors for response and contract language requirements, has an extensive road network, a written western regional fire response plan of action, placed helicopter dip ponds in strategic locations within our ownership and identified natural water bodies which can serve as dip sites, conduct thinning's of mid-rotation stands and prescribed early rotation and post-thinning stand release using herbicides.

The following are resources Rayonier uses.

- Identification of fire lines by Resource Units in LMS (Infrastructure: Fire line),
- Water features and dip ponds identified in LMS,
- Thinning and release treatment information documented in LMS, and
- Extensive road network layer located in LMS
- Contract language requirements

In addition,

- Rayonier is a member of the SFI SICs which provide community outreach and education regarding wildfire understanding and risks.
- Rayonier is a participating member of Greater Okefenokee Adjacent Landowners (GOAL) which actively works to maintain a fire break around the Greater Okefenokee Swamp.
- Rayonier is a participating member of Coos Forest Protective Association (CFPA) which provides protection from forest fires.
- Rayonier maintains and daylight roads throughout its ownership which provide access and act as fire breaks.
- Rayonier prescribes mid-rotation thinning in stands to reduce density and also releases these thinned stands to reduce understory fuel loads.
- Rayonier, when and where possible, prescribes broadcast and slash pile burning to reduce fuel loads.
- Rayonier prescribes an early-release pre-thinning to reduce fuel loads in some portions of the ownership.
- Rayonier has several fire tractors for response to wildfires either in a stand-alone effort or a coordinated effort with other local, state, and federal response teams.
- Rayonier stages fire wagons (water tanks with pumps) on all harvest operations during fire season in the Pacific Northwest and ensures Rayonier and contractor personnel are trained in its proper use.
- Rayonier has fire response teams in the Southeast and Pacific Northwest that participate with local, state, and federal agencies in pre-planning and response to wildfire outbreaks.

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**Management practice reference number**

MP5

**Management practice**

Practices to increase wood production and forest productivity

**Description of management practice**

In accordance with SFI standards, we aim to ensure forest management plans include long-term sustainable harvest levels and measures to avoid forest conversion or afforestation of ecologically important areas.

**Primary climate change-related benefit**

Other, please specify (Forest Management)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

Rayonier's forest management plans include long-term harvest levels that are sustainable and consistent with appropriate growth-and-yield models. Documentation of planned volume from long term resource analysis is compared to budgeted and actual harvest volume. These records are updated yearly to reflect changes in harvest budgets and long-term resource plans.

Rayonier maintains an ongoing forest inventory program that captures information on multiple age classes across its ownership. Inventory budgets and summaries of work completed are compiled each year as evidence of this program. Rayonier also maintains growth and yield modeling systems which predict current inventory levels, and predict future inventory that is used in long term resource analysis.

Each year Rayonier updates its forest inventory information to account for applied silvicultural treatments, such as fertilization or thinning, using state of the art growth modeling systems. Land acquisitions and dispositions are also accounted for on a regular basis in order to maintain an updated information system used for forest management planning and resource analysis. As new forest inventory data is acquired it is processed and loaded into our information systems. The information in this system is utilized in our long-term resource analysis models, along with assumptions on silvicultural improvements and ownership changes.

Rayonier's Land Management System records completes silvicultural treatments as they occur. As part of our annual state of the forest report, data on silvicultural treatments is compiled and summarized. This information is compared to similar data from our long-term resource analysis to ensure consistency with plans.

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**Management practice reference number**

MP6

**Management practice**

Pest, disease and weed management practices

**Description of management practice**

In accordance with SFI standards, we aim to ensure long-term forest productivity, forest health and conservation of forest resources through prompt reforestation, afforestation, deploying integrated pest management strategies, minimized chemical use, soil conservation, and protecting forests from damaging agents.

**Primary climate change-related benefit**

Other, please specify (Forest Protection from Damaging Agents)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

Rayonier minimizes susceptibility to damaging agents by promoting healthy and productive forest conditions. Specifically, some procedures include:

- Wildfires cooperate with federal and state agencies; along with adjacent property owners in fire suppression efforts.
- Age 10 inventories capture data for fusiform rust and pitch canker infection.
- Planting season: deploy genetically resistant seedlings to both fusiform rust and pitch canker.
- To control Regeneration weevils, do not plant a site the same year it is harvested if the harvest is not completed by June unless seedlings have been treated with a systemic insecticide.
- Known Southern Pine Beetle infestations are either salvage harvested or sanitized by chainsaw crews. The infected trees and a buffer (width depends on spot size and

location in the stand) of surrounding trees are felled to prevent the spread.

- Ips Engraver Beetle infestations must be significant and pass the cost/benefit analysis before an infected stand is salvage logged.
- Ensure that fire hazard reduction activities are carried out per Washington and Oregon Forest Practices rules following timber harvest.
- Ensure that fire response plans are current, individuals have current training and that equipment is in place and functioning to fight forest fires.
- That proper operating procedures and Washington and Oregon state industrial fire precaution level requirements are followed during the fire season.
- Ensure that excessive animal damage is addressed through appropriate and legal control methods and shall not allow animal damage to persist at unacceptable levels.
- Ensure that excessive damage due to forest diseases or insects is investigated and considered for treatment if available and practical.
- Refer to the USFS information concerning swiss needle cast infection range when deploying DF.

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**Management practice reference number**

MP7

**Management practice**

Reforestation

**Description of management practice**

In accordance with SFI standards, we aim to ensure long-term forest productivity, forest health and conservation of forest resources through prompt reforestation, afforestation, deploying integrated pest management strategies, minimized chemical use, soil conservation, and protecting forests from damaging agents.

**Primary climate change-related benefit**

Other, please specify (Planting Survival Evaluation Guidelines)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

Rayonier has a planting survival evaluation guideline that provides direction on identification of areas with poor survival during the first growing season, to ensure that deficient areas are adequately identified, and to comply with the Sustainable Forestry Initiative reporting of reforestation. Since poor first-year survival is usually not an issue, the scope of the guideline only addresses situations where survival is suspect during or after the first growing season.

Survival and stocking is assessed visually during the first growing season. If there is concern that a stand has less than acceptable stocking by the end of August, a physical walkthrough is done. If the stand is still suspected of having lower than acceptable stocking, a survival survey is conducted.

**Guideline**

- > 300 well-spaced trees per acre: manage stand as is
- < 200 trees per acre, regardless of spacing: replant
- 200 – 300 trees per acre: decision to replant is at the discretion of the land manager

Stands with uniformly poor survival across the site should be replanted. In this situation, the surviving trees must be eliminated. This can be done by various methods including single-pass bedding, herbicide application, V-blade/planting over existing trees or prescribing a pre-commercial thinning treatment before age three. In most cases, the spacing of surviving trees in poorly stocked one-year-old stands is not uniform; surveys will reveal areas with acceptable survival and areas with few surviving trees. Where operationally feasible, the areas with little to no surviving trees can be delineated and interplanted.

Decisions to replant shall be determined on a stand-by-stand basis after consideration of the survival survey results and other operational conditions.

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**Management practice reference number**

MP8

**Management practice**

Seed variety selection

**Description of management practice**

In accordance with SFI standards, we aim to ensure long-term forest productivity, forest health and conservation of forest resources through prompt reforestation, afforestation, deploying integrated pest management strategies, minimized chemical use, soil conservation, and protecting forests from damaging agents.

**Primary climate change-related benefit**

Other, please specify (Procedures to Address Genetic Plant Materials)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

Rayonier's tree improvement program is aimed at increasing the value of our land and timber by increasing genetic gain while managing risks of biotic and abiotic impacts through genetic diversity. In each region we increase the genetic gain of our plantations through university-based cooperative research, internal research, and production or acquisition of improved genetic material for planting. Research trial information on the performance of various planting stocks are used to select genetic material that are adapted to the ecophysiological region and meet objectives for the region, such as improved growth and disease resistance. Participation in the breeding and testing cooperatives at universities grant us access to data and germplasm to produce increasingly superior planting stocks (families or varieties). Additionally, these cooperatives conduct basic genetics research, such as genomics, and applied genetic research (such as breeding, testing, and seed orchard research), which enhance their programs over time.

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**Management practice reference number**

MP9

**Management practice**

Selective logging

**Description of management practice**

In accordance with SFI standards, we aim to ensure long-term forest productivity, forest health and conservation of forest resources through prompt reforestation, afforestation, deploying integrated pest management strategies, minimized chemical use, soil conservation, and protecting forests from damaging agents.

**Primary climate change-related benefit**

Other, please specify (Process to Identify and Avoid Excessive Soil Disturbance)

**Estimated CO2e savings (metric tons CO2e)****Please explain**

During all harvesting operations, state BMP's, federal, state, and local regulations will be strictly adhered to for protection of soil resources and water quality. Forest managers should review planned harvest areas and be aware of soils sensitive to disturbance from harvesting, especially areas near a riparian or designated wetland area.



Harvesting activities should not create soil disturbances that impede, restrict, or change natural water flows and drainages. Rayonier selects the harvest type and logging operations— clearcut, thinning, basal area harvest, seed tree or patch cut that achieves our goals of providing sustainable forest products while protecting the environment and ensuring successful reforestation.

Rayonier uses several tools to identify soils vulnerable to excessive soil disturbance:

- Our legacy property has been soil mapped and the maps are used to identify which soils would be vulnerable to compaction.
- Forest managers who oversee operations of acres that have not been mapped have access to Natural Resources Conservation Service (NRCS) data and can make general interpretations about vulnerable soils.
- Our land classification system has logging code attributes at the stand level to let the field personnel know whether the site is all weather or seasonal logging, or must be logged with specialized equipment.
- State BMPs, at a minimum, are reviewed every three years with field employees.
- Contract administrators are required to visually inspect harvesting operations a minimum of once every ten days that the sale is active. During inspections, the sale area is audited for areas of potential excessive soil disturbance.

Preventative measures can be taken well in advance of timber sale initiation to avoid excessive soil disturbance, some of which include:

- Contracts can be negotiated rather than bid on sensitive sites which may include more frequent inspections by contract administrators.
- Contract language states that the purchaser agrees all harvesting practices will comply with the respective states' BMPs. Any soil disturbance requiring amelioration will be mitigated immediately after completion of logging and will be inspected by a USFR contract administrator.
- A logging crew must provide an on-site individual who has completed the SFI Implementation Committee approved state logger training program.

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#### Management practice reference number

MP10

#### Management practice

Species introduction

#### Description of management practice

In accordance with SFI standards, we aim to ensure forest management plans include long-term sustainable harvest levels and measures to avoid forest conversion or afforestation of ecologically important areas.

#### Primary climate change-related benefit

Other, please specify (Procedures to address conversion of a forest cover type to another forest cover type)

#### Estimated CO2e savings (metric tons CO2e)

#### Please explain

To aid foresters with species selection for regeneration, Rayonier's GIS system includes spatial and tabular information to determine plantable vs. non-plantable acres. Plantable acres are generally considered conifer sites based on soil classification and conifer species have been traditionally managed on these acres. As these acres are harvested, conifer species will be planted and established according to internal guidelines. If the site is considered non-plantable, any harvesting that takes place will be followed by natural regeneration of the species that were harvested. Rayonier will not convert non-plantable acres to plantable, i.e. convert sites naturally unable to support conifers to conifer plantations.

On plantable sites that were composed of mixed conifer and hardwood species as a result of natural regeneration or some other environmental factor (i.e. weather events, fire or prior mismanagement of newly acquired lands), Rayonier will regenerate conifer species following harvests on these site types. These acres are classified as upland plantable and as such are valued as conifer producing lands.

When a cover type conversion is considered it is in accordance with the 2022 SFI Standard Performance Measure (PM) 1.2.

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## C4.5

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### (C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

Yes

## C4.5a

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(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

Level of aggregation

Group of products or services

Taxonomy used to classify product(s) or service(s) as low-carbon

No taxonomy used to classify product(s) or service(s) as low carbon

Type of product(s) or service(s)

CO2 storage	Other, please specify (Carbon Storage in Forest Products)
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Description of product(s) or service(s)

The carbon storage benefits of our forests continue even after trees are harvested, as carbon can remain stored for many decades within the end-use forest products made from such trees, including lumber, plywood, and engineered wood products. As part of our carbon footprint analysis, our Carbon and Sustainability Reports estimate our annual harvest volumes by product and destination, as well as the resulting long-term storage benefits by category. This analysis is based on one year of harvest activity and does not reflect the incremental benefit of successive rotation cycles. The sustainable practice of harvesting and replanting trees results in a higher level of carbon sequestration versus just letting the trees grow naturally, primarily due to the storage of carbon in end-use forest products.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Please select

Methodology used to calculate avoided emissions

<Not Applicable>

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

<Not Applicable>

Functional unit used

<Not Applicable>

Reference product/service or baseline scenario used

<Not Applicable>

Life cycle stage(s) covered for the reference product/service or baseline scenario

<Not Applicable>

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

<Not Applicable>

Explain your calculation of avoided emissions, including any assumptions

<Not Applicable>

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

85

C5. Emissions methodology

C5.1

(C5.1) Is this your first year of reporting emissions data to CDP?

Yes

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start

January 1 2022

Base year end

December 31 2022

Base year emissions (metric tons CO2e)

524

Comment

Carbon emissions reflect the CO2 emitted from company assets (Scope 1 Direct), purchased electricity and heating from our owned or leased corporate, resource unit, and forest research facilities (Scope 2 Indirect), and CO2 emitted within our value chain, including real estate activities, harvest machinery, road construction and maintenance, log trucking, ocean freight, silviculture (site preparation, planting, weed control, fertilization, and pre-commercial thinning), and business travel and commuting miles (Scope 3 Indirect). Emissions are calculated using spend-based, average-based, or fuel-based methods depending on data availability, and CO2 emissions factors are applied from the EPA Emissions Factor Hub.

**Scope 2 (location-based)**

**Base year start**

January 1 2022

**Base year end**

December 31 2022

**Base year emissions (metric tons CO2e)**

982

**Comment**

**Scope 2 (market-based)**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 1: Purchased goods and services**

**Base year start**

January 1 2022

**Base year end**

December 31 2022

**Base year emissions (metric tons CO2e)**

140554

**Comment**

**Scope 3 category 2: Capital goods**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 4: Upstream transportation and distribution**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 5: Waste generated in operations**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 6: Business travel**

**Base year start**

January 1 2022

**Base year end**

December 31 2022

**Base year emissions (metric tons CO2e)**

1260

**Comment**

**Scope 3 category 7: Employee commuting**

**Base year start**

January 1 2022

**Base year end**

December 31 2022

**Base year emissions (metric tons CO2e)**

224

**Comment**

**Scope 3 category 8: Upstream leased assets**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 9: Downstream transportation and distribution**

**Base year start**

January 1 2022

**Base year end**

December 31 2022

**Base year emissions (metric tons CO2e)**

143056

**Comment**

**Scope 3 category 10: Processing of sold products**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 11: Use of sold products**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 12: End of life treatment of sold products**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 13: Downstream leased assets**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 14: Franchises**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 15: Investments**

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

C5.3

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**(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

New Zealand - Guidance for Voluntary, Corporate Greenhouse Gas Reporting

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources

US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources

US EPA Emissions & Generation Resource Integrated Database (eGRID)

C6. Emissions data

---

C6.1

---

**(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO2e?**

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)

524

Start date

January 1 2022

End date

December 31 2022

Comment

Gross global Scope 1 emissions includes company owned assets, such as vehicles, forklifts, and nursery equipment.

Past year 1

Gross global Scope 1 emissions (metric tons CO2e)

543

Start date

January 1 2021

End date

December 31 2021

Comment

Past year 2

Gross global Scope 1 emissions (metric tons CO2e)

557

Start date

January 1 2020

End date

December 31 2020

Comment

C6.2

---

**(C6.2) Describe your organization's approach to reporting Scope 2 emissions.**

**Row 1**

**Scope 2, location-based**

We are reporting a Scope 2, location-based figure

**Scope 2, market-based**

We have no operations where we are able to access electricity supplier emission factors or residual emissions factors and are unable to report a Scope 2, market-based figure

**Comment**

**C6.3**

---

**(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

**Reporting year**

**Scope 2, location-based**

982

**Scope 2, market-based (if applicable)**

<Not Applicable>

**Start date**

January 1 2022

**End date**

December 31 2022

**Comment**

Scope 2 location-based emissions includes purchased or acquired electricity in our owned or leased corporate, resource unit, and forest research facilities. We noticed an increase in our Scope 2 location-based emissions primarily due to facility additions, as well as a methodology change using eGRID emissions factors.

**Past year 1**

**Scope 2, location-based**

783

**Scope 2, market-based (if applicable)**

<Not Applicable>

**Start date**

January 1 2021

**End date**

December 31 2021

**Comment**

**Past year 2**

**Scope 2, location-based**

628

**Scope 2, market-based (if applicable)**

<Not Applicable>

**Start date**

January 1 2020

**End date**

December 31 2020

**Comment**

**C6.4**

---

**(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Yes

**C6.4a**

---

(C6.4a) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

**Source of excluded emissions**

Supply chain across United States and New Zealand

**Scope(s) or Scope 3 category(ies)**

Scope 3: Upstream transportation and distribution  
Scope 3: Waste generated in operations  
Scope 3: Processing of sold products  
Scope 3: End-of-life treatment of sold products  
Scope 3: Downstream leased assets  
Scope 3: Investments

**Relevance of Scope 1 emissions from this source**

<Not Applicable>

**Relevance of location-based Scope 2 emissions from this source**

<Not Applicable>

**Relevance of market-based Scope 2 emissions from this source**

<Not Applicable>

**Relevance of Scope 3 emissions from this source**

Emissions are relevant but not yet calculated

**Date of completion of acquisition or merger**

<Not Applicable>

**Estimated percentage of total Scope 1+2 emissions this excluded source represents**

<Not Applicable>

**Estimated percentage of total Scope 3 emissions this excluded source represents**

**Explain why this source is excluded**

We are currently working through the methodology to provide an appropriate estimate. We have prioritized Scope 1, 2, and 3 emissions within our operational control.

**Explain how you estimated the percentage of emissions this excluded source represents**

---

## C6.5

---

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

**Purchased goods and services**

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO2e)**

140554

**Emissions calculation methodology**

Average data method  
Spend-based method  
Fuel-based method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

Purchased goods and services category includes emissions associated with contracted services involving silviculture, harvesting, road construction and maintenance, and community development activities.

**Capital goods**

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

This category is not applicable. Immaterial to overall operations.

**Fuel-and-energy-related activities (not included in Scope 1 or 2)**

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

This category is not applicable. More related to mining/oil & gas operations.

**Upstream transportation and distribution**

**Evaluation status**

Not evaluated

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

**Waste generated in operations**

**Evaluation status**

Not evaluated

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

**Business travel**

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO2e)**

1260

**Emissions calculation methodology**

Spend-based method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

Business travel category includes emissions from flights, rental vehicles, ridesharing, and our personal owned vehicle (POV) program.

**Employee commuting**

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO2e)**

224

**Emissions calculation methodology**

Distance-based method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

Employee commuting category includes emissions associated with the distances our employees drive as they commute to work.



#### Upstream leased assets

##### Evaluation status

Not relevant, explanation provided

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

Included in Scope 1 emissions.

#### Downstream transportation and distribution

##### Evaluation status

Relevant, calculated

##### Emissions in reporting year (metric tons CO2e)

143056

##### Emissions calculation methodology

Distance-based method

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

##### Please explain

Downstream transportation and distribution category includes ocean freight and log trucking emissions to the primary manufacturing point. This category does not include transportation and distribution emissions to the end consumer.

#### Processing of sold products

##### Evaluation status

Relevant, not yet calculated

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

#### Use of sold products

##### Evaluation status

Not relevant, explanation provided

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

This category is not applicable. Our boundary stops at delivery of timber to the mill, and would not include the mill manufacturing of end-use products for customers.

#### End of life treatment of sold products

##### Evaluation status

Relevant, not yet calculated

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

#### Downstream leased assets

##### Evaluation status

Relevant, not yet calculated

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

#### Franchises

##### Evaluation status

Not relevant, explanation provided

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

This category is not applicable. Rayonier does not have any franchises.

#### Investments

##### Evaluation status

Relevant, not yet calculated

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

#### Other (upstream)

##### Evaluation status

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

#### Other (downstream)

##### Evaluation status

##### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

##### Emissions calculation methodology

<Not Applicable>

##### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

##### Please explain

### C6.5a

---

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

**Past year 1****Start date**

January 1 2021

**End date**

December 31 2021

**Scope 3: Purchased goods and services (metric tons CO2e)**

157436

**Scope 3: Capital goods (metric tons CO2e)****Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)****Scope 3: Upstream transportation and distribution (metric tons CO2e)****Scope 3: Waste generated in operations (metric tons CO2e)****Scope 3: Business travel (metric tons CO2e)**

954

**Scope 3: Employee commuting (metric tons CO2e)**

250

**Scope 3: Upstream leased assets (metric tons CO2e)****Scope 3: Downstream transportation and distribution (metric tons CO2e)**

187843

**Scope 3: Processing of sold products (metric tons CO2e)****Scope 3: Use of sold products (metric tons CO2e)****Scope 3: End of life treatment of sold products (metric tons CO2e)****Scope 3: Downstream leased assets (metric tons CO2e)****Scope 3: Franchises (metric tons CO2e)****Scope 3: Investments (metric tons CO2e)****Scope 3: Other (upstream) (metric tons CO2e)****Scope 3: Other (downstream) (metric tons CO2e)****Comment****Past year 2****Start date**

January 1 2020

**End date**

December 31 2020

**Scope 3: Purchased goods and services (metric tons CO2e)**

150063

**Scope 3: Capital goods (metric tons CO2e)****Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)****Scope 3: Upstream transportation and distribution (metric tons CO2e)****Scope 3: Waste generated in operations (metric tons CO2e)****Scope 3: Business travel (metric tons CO2e)**

947

**Scope 3: Employee commuting (metric tons CO2e)**

248

**Scope 3: Upstream leased assets (metric tons CO2e)****Scope 3: Downstream transportation and distribution (metric tons CO2e)**

227791

**Scope 3: Processing of sold products (metric tons CO2e)****Scope 3: Use of sold products (metric tons CO2e)****Scope 3: End of life treatment of sold products (metric tons CO2e)****Scope 3: Downstream leased assets (metric tons CO2e)****Scope 3: Franchises (metric tons CO2e)****Scope 3: Investments (metric tons CO2e)****Scope 3: Other (upstream) (metric tons CO2e)****Scope 3: Other (downstream) (metric tons CO2e)****Comment**

## C-AC6.8/C-FB6.8/C-PF6.8

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(C-AC6.8/C-FB6.8/C-PF6.8) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

No

## C-AC6.9/C-FB6.9/C-PF6.9

---

(C-AC6.9/C-FB6.9/C-PF6.9) Do you collect or calculate greenhouse gas emissions for each commodity reported as significant to your business in C-AC0.7/FB0.7/PF0.7?

**Agricultural commodities**

Timber

**Do you collect or calculate GHG emissions for this commodity?**

Yes

**Reporting emissions by**

Total

**Emissions (metric tons CO2e)**

**Denominator: unit of production**

<Not Applicable>

**Change from last reporting year**

Please select

**Please explain**

**Explain why you do not calculate GHG emission for this commodity and your plans to do so in the future**

<Not Applicable>

---

## C6.10

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(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

**Intensity figure**

0.00000166

**Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

1506

**Metric denominator**

unit total revenue

**Metric denominator: Unit total**

909101000

**Scope 2 figure used**

Location-based

**% change from previous year**

38

**Direction of change**

Increased

**Reason(s) for change**

Change in methodology

**Please explain**

United States change to use eGRID factors as well as changes or improvements to methodologies in collecting the information.

New Zealand methodology change to use actuals for fuel card and electricity records.

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## C7. Emissions breakdowns

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### C7.1

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(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

No

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.

Country/area/region	Scope 1 emissions (metric tons CO2e)
United States of America	178
New Zealand	346

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO2e)
United States	178
New Zealand	346

C-AC7.4/C-FB7.4/C-PF7.4

(C-AC7.4/C-FB7.4/C-PF7.4) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Partially

C-AC7.4a/C-FB7.4a/C-PF7.4a

(C-AC7.4a/C-FB7.4a/C-PF7.4a) Select the form(s) in which you are reporting your agricultural/forestry emissions.

Total emissions

C-AC7.4b/C-FB7.4b/C-PF7.4b

(C-AC7.4b/C-FB7.4b/C-PF7.4b) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

Activity

Agriculture/Forestry

Emissions category

<Not Applicable>

Emissions (metric tons CO2e)

524

Methodology

Default emissions factor

Please explain

We've included emissions associated with Scope 1 company owned vehicles responsible for forestry operations.

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.

Country/area/region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
United States of America	953	
New Zealand	29	

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
United States	953	
New Zealand	29	

C7.7

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

No

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Increased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption		<Not Applicable>		
Other emissions reduction activities		<Not Applicable>		
Divestment		<Not Applicable>		
Acquisitions		<Not Applicable>		
Mergers		<Not Applicable>		
Change in output		<Not Applicable>		
Change in methodology	187	Increased	14	United States change to use eGRID factors as well as changes or improvements to methodologies in collecting the information. New Zealand methodology change to use actuals for fuel card and electricity records.
Change in boundary		<Not Applicable>		
Change in physical operating conditions		<Not Applicable>		
Unidentified	7	Decreased	0.5	Immaterial
Other		<Not Applicable>		

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Location-based

C8. Energy

C8.1

**(C8.1) What percentage of your total operational spend in the reporting year was on energy?**

Don't know

**C8.2****(C8.2) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	Yes
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	No

**C8.2a****(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)		1922.4	
Consumption of purchased or acquired electricity	<Not Applicable>		2723.53	
Consumption of purchased or acquired heat	<Not Applicable>		387.42	
Consumption of purchased or acquired steam	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired cooling	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Total energy consumption	<Not Applicable>			

**C8.2b****(C8.2b) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	No
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

**C8.2c****(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.****Sustainable biomass****Heating value****Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

&lt;Not Applicable&gt;

**MWh fuel consumed for self-generation of heat**

&lt;Not Applicable&gt;

**MWh fuel consumed for self-generation of steam**

&lt;Not Applicable&gt;

**MWh fuel consumed for self-generation of cooling**

&lt;Not Applicable&gt;

**MWh fuel consumed for self- cogeneration or self-trigeneration**

&lt;Not Applicable&gt;

**Comment**

We do not consume sustainable biomass.

#### Other biomass

##### Heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

<Not Applicable>

MWh fuel consumed for self-generation of heat

<Not Applicable>

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

##### Comment

We do not consume biomass.

#### Other renewable fuels (e.g. renewable hydrogen)

##### Heating value

Please select

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

<Not Applicable>

MWh fuel consumed for self-generation of heat

<Not Applicable>

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

##### Comment

We do not consume other renewable fuels in our operations.

#### Coal

##### Heating value

Please select

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

<Not Applicable>

MWh fuel consumed for self-generation of heat

<Not Applicable>

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

##### Comment

We do not consume coal.



Oil

Heating value

LHV

Total fuel MWh consumed by the organization

1956.52

MWh fuel consumed for self-generation of electricity

<Not Applicable>

MWh fuel consumed for self-generation of heat

<Not Applicable>

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

We consume diesel fuel and gasoline in our operations.

Gas

Heating value

LHV

Total fuel MWh consumed by the organization

353.3

MWh fuel consumed for self-generation of electricity

<Not Applicable>

MWh fuel consumed for self-generation of heat

<Not Applicable>

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

We consume propane and natural gas in our operations.

Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value

Please select

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

<Not Applicable>

MWh fuel consumed for self-generation of heat

<Not Applicable>

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

We do not consume other non-renewable fuels in our operations.

<b>Total fuel</b>
<b>Heating value</b>
LHV
<b>Total fuel MWh consumed by the organization</b>
2309.82
<b>MWh fuel consumed for self-generation of electricity</b>
<Not Applicable>
<b>MWh fuel consumed for self-generation of heat</b>
<Not Applicable>
<b>MWh fuel consumed for self-generation of steam</b>
<Not Applicable>
<b>MWh fuel consumed for self-generation of cooling</b>
<Not Applicable>
<b>MWh fuel consumed for self- cogeneration or self-trigeneration</b>
<Not Applicable>
<b>Comment</b>

C8.2g

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

<b>Country/area</b>
United States of America
<b>Consumption of purchased electricity (MWh)</b>
2482.77
<b>Consumption of self-generated electricity (MWh)</b>
0
<b>Is this electricity consumption excluded from your RE100 commitment?</b>
<Not Applicable>
<b>Consumption of purchased heat, steam, and cooling (MWh)</b>
0
<b>Consumption of self-generated heat, steam, and cooling (MWh)</b>
0
<b>Total non-fuel energy consumption (MWh) [Auto-calculated]</b>
2482.77

<b>Country/area</b>
New Zealand
<b>Consumption of purchased electricity (MWh)</b>
240.76
<b>Consumption of self-generated electricity (MWh)</b>
0
<b>Is this electricity consumption excluded from your RE100 commitment?</b>
<Not Applicable>
<b>Consumption of purchased heat, steam, and cooling (MWh)</b>
0
<b>Consumption of self-generated heat, steam, and cooling (MWh)</b>
0
<b>Total non-fuel energy consumption (MWh) [Auto-calculated]</b>
240.76

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description

Other, please specify (Carbon Sequestration during 2022)

Metric value

14617309

Metric numerator

Metric tonnes of CO2-e

Metric denominator (intensity metric only)

% change from previous year

0.4

Direction of change

Decreased

Please explain

Sequestration decreased due to methodology change to reclassify forest roads as non-forest rather than including acres in forest type associated with stand.

Description

Other, please specify (Carbon Stored by Our Forests at year-end 2022)

Metric value

776846857

Metric numerator

Metric tonnes CO2-e

Metric denominator (intensity metric only)

% change from previous year

1.3

Direction of change

Increased

Please explain

Increase in acreage.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	No third-party verification or assurance
Scope 2 (location-based or market-based)	No third-party verification or assurance
Scope 3	No third-party verification or assurance

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?  
No, we do not verify any other climate-related information reported in our CDP disclosure

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?  
Yes

C11.1a

(C11.1a) Select the carbon pricing regulation(s) which impacts your operations.  
New Zealand ETS

C11.1b

(C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.

New Zealand ETS
% of Scope 1 emissions covered by the ETS
100
% of Scope 2 emissions covered by the ETS
100
Period start date
January 1 2022
Period end date
December 31 2022
Allowances allocated
Allowances purchased
Verified Scope 1 emissions in metric tons CO2e
Verified Scope 2 emissions in metric tons CO2e
Details of ownership
Comment

C11.1d

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

New Zealand operates a regulated carbon offset market known as the New Zealand Emissions Trading Scheme, in which registered forests established after 1989 generate carbon credits, or New Zealand Units (NZUs), after a forest has been established and while it grows. A portion of these NZUs are relinquished when the forest is harvested. Over time, unencumbered NZUs can be sold to GHG emitters, who are required to buy and retire NZUs to offset their GHG emissions. At year-end 2022, we had an inventory of 1.6 million unencumbered NZUs, from which we expect to sell units from time to time into the open market.

C11.2

(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?

No

C11.3

(C11.3) Does your organization use an internal price on carbon?

No, and we do not currently anticipate doing so in the next two years

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

No, we do not engage

C12.1e

(C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, and what are your plans to do so in the future?

Moving forward, we are taking steps to improve our measurement of Scope 3 emissions and are in the early stages of collaborating with our contractors to collect primary data from them to better measure our Scope 3 footprint.

C12.2

**(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?**

No, and we do not plan to introduce climate-related requirements within the next two years

**C12.3**

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**(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?**

**Row 1**

**External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

Yes, we engage directly with policy makers

Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate

**Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?**

No, and we do not plan to have one in the next two years

**Attach commitment or position statement(s)**

<Not Applicable>

**Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan**

We participate in the policymaking process through direct lobbying, trade association engagement (indirect lobbying), and political contributions. Our work to shape public policy helps us maintain our license to operate—to plant and nurture healthy, abundant, and sustainable working forests for the benefit of both current and future generations. This engagement also ensures that the interests of our customers, employees, shareholders, and other stakeholders are fairly represented in policy decisions at the federal, state, and local level. Our reputation and trustworthiness are fundamental to our advocacy work, and we strictly adhere to ethical standards, as well as all applicable policies, procedures, and laws.

Our more than 97-year history brings thought leadership on many issues and important policy matters. Rayonier's policy and political activities are designed to support our efforts to increase awareness among policymakers of the importance of healthy and abundant private working forests—to people, the rural communities surrounding our operations, and to the planet. The issues we focus on—such as forests as a natural climate solution, wood innovation in building products, collaborative conservation on threatened and endangered species issues, and tax and trade policy—are generally nonpartisan issues, and we are fortunate to have positive, constructive relationships with policymakers and their staffs on both sides of the aisle.

**Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

<Not Applicable>

**Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

<Not Applicable>

**C12.3a**

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**(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?**

**Specify the policy, law, or regulation on which your organization is engaging with policy makers**

Rayonier promotes private working forests and forest products as a natural climate solution in the Farm Bill. Together, sustainably managed working forests and forest products deliver proven climate mitigation benefits unmatched by any other sector. The following points outline our priorities:

1. Modernizing the USDA's FIA program to bring timely, consistent, and relevant data on tree and soil carbon, and analysis to stakeholders seeking climate solutions.
2. Create a web-based forest and wood product carbon data platform to credibly show the carbon benefits of forest management and wood products.
3. Establish a program to provide matching grants to universities and other organizations that teach the next generation of architects, engineers, construction managers, and environmental scientists to build and innovate with wood and mass timber in order to store more embodied carbon in the built environment.
4. Promote the Wood Innovation Grant program and the carbon benefits of innovative wood products, including tall mass timber (notably, in the built environment as a replacement for steel and concrete).
5. Create a pilot program to integrate American wood and mass timber products into infrastructure and building products, including affordable housing.
6. Leverage and strengthen the efforts of Animal and Plant Health Inspection Service (APHIS) and the U.S. Forest Service's (USFS) Forest Health Monitoring program and state forestry agency forest health initiatives.

**Category of policy, law, or regulation that may impact the climate**

Climate change mitigation

**Focus area of policy, law, or regulation that may impact the climate**

Other, please specify (Climate change mitigation, Climate change adaptation, and Low-carbon products and services)

**Policy, law, or regulation geographic coverage**

National

**Country/area/region the policy, law, or regulation applies to**

United States of America

**Your organization's position on the policy, law, or regulation**

Support with major exceptions

**Description of engagement with policy makers**

Rayonier has met with Members of the House and Senate Agriculture Committees and staff, as well as other Members and their staffs in our advocacy footprint. Rayonier has also engaged with USDA and USFS staff.

**Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation**

**Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

**Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?**

<Not Applicable>

**C12.3b**

**(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.**

**Trade association**

Other, please specify (National Alliance of Forest Owners (NAFO))

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

NAFO and Rayonier strongly align on keeping forests as forests and using them as natural climate solutions to combat and resist climate change. NAFO advocates for industrial forest owners at the national level by representing the interests of the industry and communicating the value of working forests for the economy as well as the environment. Rayonier representatives participate in working groups that promote these positions and our CEO serves on the Board of Directors.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

No, we have not evaluated

**Trade association**

Other, please specify (National Council on Air and Stream Improvement, Inc. (NCASI))

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

No, we did not attempt to influence their position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

As an independent research body, NCASI has members across the forest industry who vote on research projects/initiatives that they believe are of value to the field, but Rayonier does not try to influence their positions to maintain their independence. Rayonier has voted in support of numerous research proposals that would provide funding and resources to study the effects of climate change on forests as well as the ecosystem services provided by them, and NCASI staff are regularly counselled to provide expertise on research matters that pertain to Rayonier's climate mitigation and adaptation strategies and implementation.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

No, we have not evaluated

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**Trade association**

Other, please specify (Climate Smart Land Network)

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

CSLN works to unify the forest and agriculture industries in the fight against climate change by informing member organizations of the latest science on climate risks and opportunities and provide professional expertise on managing land to both mitigate and adapt to a changing climate. CSLN and Rayonier have similar stances on the importance of using forests as natural climate solutions and managing them in a way that can reduce the negative impacts of a changing climate.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

No, we have not evaluated

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**Trade association**

Other, please specify (Forest Resources Association (FRA))

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

FRA and Rayonier strongly align on keeping forests as forests and using them as natural climate solutions to combat and resist climate change. FRA advocates for the entire forest supply chain at the national level by representing the interests of the industry and communicating the value of working forests for the economy as well as the environment. Our CRO serves on the Exec. Comm. and Board of Directors.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

No, we have not evaluated

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**Trade association**

Other, please specify (International Sustainable Forestry Coalition (ISFC))

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

ISFC and Rayonier strongly align to support and grow the role of sustainable forest management in the climate, nature, social justice and circular bioeconomy transitions. ISFC is a newly formed public advocacy group of international forestry companies with operations across North America, South America, Europe, Asia, Africa and Oceania. Our CRO is the North America representative.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

No, we have not evaluated

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C12.4

**(C12.4) Have you published information about your organization’s response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

**Publication**

In voluntary sustainability report

**Status**

Underway – previous year attached

**Attach the document**

Rayonier 2021 Sustainability Report (4).pdf

**Page/Section reference**

14, 16, 17, 18, 44, 45

**Content elements**

Governance

Strategy

Risks & opportunities

Emissions figures

**Comment**

Our internal research team evaluates climate change at both a global and regional level, in an effort to assess the potential long-term impacts on the health and productivity of our working forests, as well as to develop adaptation strategies. We believe that traditional forest management practices will need to adapt to the climate conditions that will exist in the future as we strive to maintain productive, healthy, and sustainable forests. By implementing climate smart forestry—strategies and practices designed to manage climate change risks—we expect that Rayonier will be better positioned to mitigate the impacts of climate change in the coming decades. This approach requires research, innovation, and flexibility as new risks and opportunities emerge. In developing our climate smart forestry practices, we leverage our in-house expertise as well as research conducted by external cooperative programs in site classification, forest health, genetics, silviculture, and biometrics.

We assess transition risks to determine potential financial impacts to our operations, and we incorporate these considerations into our strategic decision-making. Our physical risks are assessed in the short-term (2021–2040), medium-term (2041–2060), and long-term (2061–2100) to identify where our timberlands may be exposed, and we develop mitigation plans accordingly. We also monitor weather trends and acute weather events in each of our operating areas in order to assess the potential business impacts and to develop appropriate response plans.

C12.5

**(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.**

	Environmental collaborative framework, initiative and/or commitment	Describe your organization’s role within each framework, initiative and/or commitment
Row 1	Task Force on Climate-related Financial Disclosures (TCFD) Task Force on Nature-related Financial Disclosures (TNFD)	We currently provide TCFD framework disclosures.  We are a member of the TNFD Forum and closely follow releases of the proposed framework, and currently we are pending final publication of the new guidance.

C13. Other land management impacts

C-AC13.1/C-FB13.1/C-PF13.1

**(C-AC13.1/C-FB13.1/C-PF13.1) Do you know if any of the management practices implemented on your own land disclosed in C-AC4.4a/C-FB4.4a/C-PF4.4a have other impacts besides climate change mitigation/adaptation?**

Yes

C-AC13.1a/C-FB13.1a/C-PF13.1a

**(C-AC13.1a/C-FB13.1a/C-PF13.1a) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.**

**Management practice reference number**

MP1

**Overall effect**

Positive

**Which of the following has been impacted?**

Biodiversity

**Description of impact**

In accordance with SFI standards, we aim to maintain or advance the conservation of biological diversity at the stand- and landscape-level and across a diversity of forest and vegetation cover types and successional stages including the conservation of forest plants and animals, aquatic species, species of concern, threatened and endangered species, Forests with Exceptional Conservation Value, old-growth forests, and ecologically important sites.

**Have you implemented any response(s) to these impacts?**

Yes



**Description of the response(s)**

Rayonier has a multi-faceted approach to promoting the conservation of native biodiversity on our land base. Some ways in which we do this are:

- We only plant indigenous species.
- In our hardwood and mixed conifer/hardwood stands we have internal guidelines for maintaining stand characteristics.
- Our riparian/streamside management zones provide a variety of conifer/hardwood species and function as travel corridors for a variety of wildlife species.
- We limit the size of our harvest openings and employ green-up restrictions.
- Our silvicultural treatments provide for biodiversity through the life of a stand.
- Annually, we review NatureServe for areas on our lands deserving special management.
- Hunting on our land helps manage wildlife populations; thereby preventing overpopulation and habitat degradation.
- Our field staff is required to review biodiversity issues periodically.

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**Management practice reference number**

MP2

**Overall effect**

Positive

**Which of the following has been impacted?**

Water

**Description of impact**

In accordance with SFI standards, we aim to protect the water quality and water quantity of rivers, streams, lakes, wetlands, and other water bodies.

**Have you implemented any response(s) to these impacts?**

Yes

**Description of the response(s)**

Rayonier has a comprehensive program for protecting streams, lakes, wetlands and other water bodies, and riparian areas during all phases of management. Our procedures include the following:

- Use state BMP and/or Forest Practice Rule manuals as a minimum requirement during harvesting activities.
- Conduct a pre-harvest check prior to the sale of the harvest area.
- Attach a map showing location of measures to be taken such as R/SMZs.
- The natural drainage patterns are protected.
- Monitor the harvesting activity by conducting harvest compliance checks at a minimum once every ten working days while the sale is active.
- All corrective action should be noted on compliance check and followed up.
- Internal audits of electronic and paper documents as well as field operations audits will be performed to check effectiveness of Rayonier's adherence to state BMP/Practices programs.

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**Management practice reference number**

MP3

**Overall effect**

Please select

**Which of the following has been impacted?**

Soil

**Description of impact**

In accordance with SFI standards, we aim to ensure long-term forest productivity, forest health and conservation of forest resources through prompt reforestation, afforestation, deploying integrated pest management strategies, minimized chemical use, soil conservation, and protecting forests from damaging agents.

**Have you implemented any response(s) to these impacts?**

Yes

**Description of the response(s)**

During all harvesting operations, state BMP's, federal, state and local regulations will be strictly adhered to for protection of soil resources and water quality. Forest managers should review planned harvest areas and be aware of soils sensitive to disturbance from harvesting, especially areas near a riparian or designated wetland area. Harvesting activities should not create soil disturbances that impede, restrict, or change natural water flows and drainages. Rayonier selects the harvest type and logging operations— clearcut, thinning, basal area harvest, seed tree or patch cut that achieves our goals of providing sustainable forest products while protecting the environment and ensuring successful reforestation.

Rayonier uses several tools to identify soils vulnerable to excessive soil disturbance:

- Our legacy property has been soil mapped and the maps are used to identify which soils would be vulnerable to compaction.
- Forest managers who oversee operations of acres that have not been mapped have access to NRCS data and can make general interpretations about vulnerable soils.
- Our land classification system has logging code attributes at the stand level to let the field personnel know whether the site is all weather or seasonal logging, or must be logged with specialized equipment.
- State BMPs, at a minimum, are reviewed every three years with field employees.
- Contract administrators are required to visually inspect harvesting operations a minimum of once every ten days that the sale is active. During inspections, the sale area is audited for areas of potential excessive soil disturbance.

Preventative measures can be taken well in advance of timber sale initiation to avoid excessive soil disturbance, some of which include:

- Contracts can be negotiated rather than bid on sensitive sites which may include more frequent inspections by contract administrators.
- Contract language states that the purchaser agrees all harvesting practices will comply with the respective states' BMPs. Any soil disturbance requiring amelioration will be mitigated immediately after completion of logging and will be inspected by a USFR contract administrator.
- A logging crew must provide an on-site individual who has completed the SFI Implementation Committee approved state logger training program.

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**C15. Biodiversity**

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C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity	Scope of board-level oversight
Row 1	Yes, executive management-level responsibility	<p>We are dedicated to meeting the highest standards of sustainable forestry established by SFI, FSC, and PEFC. These voluntary certification programs each consist of a rigorous and comprehensive set of environmental principles, objectives, and performance measures. Criteria under these programs are designed to ensure that various standards are met, including: (1) forest management plans are associated with long-term sustainable harvest levels, (2) biological diversity is conserved, (3) appropriate measures are taken to protect water resources, (4) laws and regulations are complied with, (5) workers' rights and employment conditions meet certain standards, and (6) the rights of Indigenous Peoples are recognized and respected.</p> <p>We operate under an internal Environmental Management System (EMS), pursuant to which we monitor our compliance with the third-party certification standards, as well as state-specific forest practice rules and best management practices. Our Senior Leadership Team has ultimate responsibility for our EMS and annually reviews our performance against forest certification standards, governmental regulations, and internal benchmarks.</p>	<Not Applicable>

C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	Yes, we have endorsed initiatives only	<Not Applicable>	Other, please specify (SFI, PEFC, and FSC)

C15.3

(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Impacts on biodiversity

Indicate whether your organization undertakes this type of assessment

Yes

Value chain stage(s) covered

Direct operations

Portfolio activity

<Not Applicable>

Tools and methods to assess impacts and/or dependencies on biodiversity

Other, please specify (Cover Type Diversity Index (CTDI))

Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)

We use the Cover Type Diversity Index (CTDI) to analyze the distribution of habitat types across our forests based on tree species, stand age, and crown cover, which allows us to produce an annual summary of the relative abundance of habitat for birds, mammals, reptiles, and amphibians across our land base. Moving forward, we have initiated a pilot project to use LiDAR data to evaluate CTDI on land adjacent to our ownership in Florida, as well as a project to quantify and track changes in the number of acres we own within each habitat type.

Dependencies on biodiversity

Indicate whether your organization undertakes this type of assessment

Yes

Value chain stage(s) covered

Direct operations

Portfolio activity

<Not Applicable>

Tools and methods to assess impacts and/or dependencies on biodiversity

Other, please specify (Cover Type Diversity Index (CTDI))

Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)

We use the Cover Type Diversity Index (CTDI) to analyze the distribution of habitat types across our forests based on tree species, stand age, and crown cover, which allows us to produce an annual summary of the relative abundance of habitat for birds, mammals, reptiles, and amphibians across our land base. Moving forward, we have initiated a pilot project to use LiDAR data to evaluate CTDI on land adjacent to our ownership in Florida, as well as a project to quantify and track changes in the number of acres we own within each habitat type.

C15.4

(C15.4) Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?

Yes

C15.4a

(C15.4a) Provide details of your organization’s activities in the reporting year located in or near to biodiversity -sensitive areas.

**Classification of biodiversity -sensitive area**  
UNESCO World Heritage site

**Country/area**  
United States of America

**Name of the biodiversity-sensitive area**  
Olympic National Park

**Proximity**  
Adjacent

**Briefly describe your organization’s activities in the reporting year located in or near to the selected area**  
We sustainably managed timberlands in adherence with SFI and PEFC forest management standards.

**Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity**  
No

**Mitigation measures implemented within the selected area**  
<Not Applicable>

**Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented**  
If our activities were not sustainably managed, they could potentially have a negative impact to biodiversity within the park. However, our timberlands are sustainably managed in adherence with SFI and PEFC forest management standards.

C15.5

(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Land/water protection Land/water management Species management Education & awareness

C15.6

(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	Yes, we use indicators	State and benefit indicators Pressure indicators Response indicators

C15.7

(C15.7) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In voluntary sustainability report or other voluntary communications	Content of biodiversity-related policies or commitments Governance Impacts on biodiversity Details on biodiversity indicators Risks and opportunities	page 19 Rayonier 2021 Sustainability Report (4).pdf

C16. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

No additional information.

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Executive Vice President & Chief Resource Officer	Other C-Suite Officer