

SASB DISCLOSURE TABLE

| TOPIC | SASB METRIC | CODE | RAYONIER 2022 RESPONSE | REPORT REFERENCE |
|--|--|--------------|---|--------------------|
| SASB FORESTRY MANAGEMENT STANDARD | | | | |
| ECOSYSTEM SERVICES & IMPACTS | Area of forestland certified to a standard, percentage certified to each standard | RR-FM-160a.1 | 2.61 MM acres certified (96% of total) SFI ³ : 2.29MM acres (96% of U.S. timberlands) FSC ³ : 395,210 acres (95% of N.Z. timberlands) | Page 11 |
| | Area of forestland with protected conservation status | RR-FM-160a.2 | 305,000 acres (11.0%) | Page 44 |
| | Areas of forestland in endangered species habitat | RR-FM-160a.3 | 1.4 MM Potential Acres (50%) | Pages 16 and 44 |
| | Description of approach to optimizing opportunities from ecosystem services provided by forestlands | RR-FM-160a.4 | <i>We take careful measures to ensure the long-term sustainability of our forest ecosystems, as well as the wildlife, soils, and water within them, and we consistently aim to maximize the value of our land through site-specific silviculture. While our trees are growing, we also seek to offer a broad array of non-timber products and ecosystem services, including licensing our properties for recreation, minerals, and/or renewable energy projects. As we engage in these opportunities, we work closely with our customers, as well as local communities, to ensure that we observe best practices with respect to sustainable forestry and environmental stewardship.</i> <i>Through our third-party certification processes, we maintain a formal biodiversity monitoring program. We further maintain various programs and policies designed to minimize disturbances associated with our forestry activities, promote indigenous species, protect T&E species, safeguard ecologically sensitive areas, ensure prompt reforestation, and incorporate biodiversity considerations into our portfolio management activities. We also engage with state and federal agencies, as well as local stakeholders, including adjacent landowners and tribal authorities, to identify and protect ecologically sensitive areas.</i> | Pages 9–21 |
| RIGHTS OF INDIGENOUS PEOPLES | Area of forestland in Indigenous land | RR-FM-210a.1 | <i>Rayonier owns timber and other rights on approximately 940 acres of land owned by the Port Gamble S'Klallam Tribe (PGST). Rayonier also owns timber and other rights on nearly 2,670 acres of land owned by Kitsap County, Washington. These lands were sold to Kitsap County by Pope Resources in two transactions as part of an effort led by various conservation organizations, as well as the Port Gamble S'Klallam and the Suquamish Tribes, to conserve timberlands south of the town of Port Gamble.</i> | Pages 33–35 |
| | Description of engagement processes and due diligence practices with respect to human rights, Indigenous rights, and the local community | RR-FM-210a.2 | <i>We maintain an ongoing and constructive dialogue with Indigenous Peoples in Washington, Oregon, and New Zealand. For example, in New Zealand, we operate on lands that have cultural, ecological, and economic importance to Māori. In order to ensure the ongoing protection and enhancement of these lands, special care is taken in the development of forest management plans in coordination with iwi, Pouhere Taonga (Heritage NZ), the Department of Conservation, and local councils and communities.</i> | Pages 31–35 and 41 |
| CLIMATE CHANGE ADAPTATION | Description of strategy to manage opportunities for, and risks to, forest management and timber production presented by climate change | RR-FM-450a.1 | <i>Working forests continually sequester atmospheric carbon dioxide through photosynthesis, thereby providing a natural climate change solution. As such, current climate change dynamics could translate to unique opportunities for timberlands as we increasingly move toward a low-carbon economy. Rayonier's management and Board of Directors are actively engaged in evaluating opportunities for working forests to play an increased role in mitigating climate change.</i> <i>Climate change also poses meaningful risks to our forest ecosystems. Rayonier's internal research team continually evaluates climate change at both a global and regional level, including anticipated changes in weather patterns, in an effort to assess the potential long-term impacts on the health and productivity of our forests. Rayonier's management and Board of Directors regularly consider the potential risks associated with climate change in the development and implementation of our business strategies.</i> | Pages 9–10 and 14 |
| SASB ACTIVITY METRICS | Area of forestland owned, leased and/or managed by the entity | RR-FM-000.A | 2.8MM ACRES | Page 3 |
| | Aggregate standing timber inventory | RR-FM-000.B | 95.5MM TONS | Page 11 |
| | Timber harvest volume | RR-FM-000.C | 10.5MM TONS | Page 11 |