Before the Expert Panel

FTAA 2112-1153

Under the Fast-track Approvals Act 2024 (**FTAA**)

And

In the matter of an application for approvals by Taharoa Ironsands Limited to continue existing mineral sand extraction, including land preparation works, constructing a water supply reservoir, extracting ironsand material, processing extracted material, and transporting raw and processed material on 911 hectares at Taharoa Road, Taharoa, approximately 8 kilometres south of Kawhia and 45 kilometres northwest of Te Kūiti (**Central and Southern Block Mining Project**)

Memorandum of counsel on behalf of Taharoa Ironsands Limited to the Expert Panel with TIL's written response to the hui at Aaruka Marae

Dated 6 October 2026

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MAY IT PLEASE THE PANEL

INTRODUCTION

1. We refer to Minute 24 of the Expert Panel dated 20 August 2026, which directs:

    (a) The Applicant's written response to matters discussed at the hui held at Aaruka Marae on 8 June 2026 (**Hui**) and any other matters arising from the Panel Facilitated Conference is due on 6 October 2026; and

    (b) The in-person presentation in respect of these matters will take place on 8 October 2026 (which has subsequently been rescheduled to 13 October 2026 at the Panel's request).

2. This memorandum provides the Panel with Taharoa Ironsands Limited's (**TIL's**) written response to matters discussed at the Hui.

3. TIL provided a response to all matters arising from the Panel Facilitated Conference as part of its response to the Panel's Second tranche of RFIs on 1 October 2026.

4. TIL will speak to both responses at the in-person presentation on 13 October 2026. TIL will provide a proposed agenda and a list of attendees to the Panel by 9 October 2026.

RESPONSE TO HUI

5. TIL has reviewed the recordings, materials and transcripts that were uploaded to the EPA's website of the presentations delivered at the Hui.

6. TIL's response to these materials comprises two elements:

    (a) Procedural concerns that TIL wishes to address that arose at the Hui; and

    (b) A response to the substantive matters raised in the recordings, materials and transcripts made available to TIL.

PROCEDURAL MATTERS

7. Minute 16 of the Expert Panel dated 17 June 2026 advises of the record of proceedings of the Hui being made available on the EPA's website. The Panel confirmed that it heard presentations from the following persons and parties at the Hui:

   (a) Tramaine Murray and Cathy O'Callaghan for Te Nehenehenui;

   (b) Charity Edwards and Jaimee Paenga Tamaki for the Proprietors of Taharoa C Block Incorporated (**Taharoa C**);

   (c) Mr King for Te Kooraha Marae;

   (d) Lloyd Hepi for Aaruka Marae;

   (e) Ngahuia Herangi, Natasha Willison-Reardon, Jodi Whitiora-Te Uira, Jess Haunga, Fleur Passau for Taharoa Lakes Trust (**TLT**);

   (f) Teina Malone and Roy Wetini for Roy Wetini Whanau Trust (**Wetini Trust**) (noting that one person speaking in support of the matters raised by the Wetini Trust did not want either their name or presentation recorded);

   (g) Natasha Willison-Reardon, Tangiwai Christy, Pita PotoPou, and Christy Charmaine Nikora for Marokopa Marae; and

   (h) John Kanawa and Verna Tutaeo for Maketuu Marae and Te Ruunanga o Ngaati Mahuta ki te Hauaauru (**Te Ruunanga**).

8. Recordings and a transcript of these presentations have been made available on the EPA's website.

9. In the Memorandum of Counsel dated 5 October 2026 (**Procedural Memorandum**), TIL responded to Minute 23 of the Expert Panel dated 4 August 2026, in which the Panel set out its response to a number of the procedural concerns TIL had previously raised, including in relation to the Hui. The Procedural Memorandum reiterates and expands upon TIL's procedural concerns in respect to the Hui, in terms of both the day's

proceedings and the completeness of the transcript and recording made available on the EPA's website following the Hui.

10. TIL does not repeat the content of the Procedural Memorandum here, other than to once again emphasise that it continues to have serious concerns regarding the limitations on TIL's ability to respond to matters that were discussed on the day. This is particularly in relation to additional presentations and discussions that TIL understands took place between attendees and the Panel in breaks, which were not recorded and transcribed, and in respect of which TIL has no ability to respond.

11. TIL also takes the opportunity to restate its request for the EPA (via the Panel) to urgently provide a full copy of *all* material presented, all recordings (not limited to the edited version provided to TIL and the public), and any notes of conversations held between the Panel and attendees, at the Hui. TIL requests this information before it is due to present to the Panel on 13 October 2026, so that it may have an opportunity to respond at that presentation. If all material has been provided already, then TIL requests confirmation of the same.

SUBSTANTIVE RESPONSE TO ISSUES RAISED BY THE PARTIES WHO PRESENTED AT THE HUI

12. The substantive issues raised at the hui by the attending parties are generally not new to TIL and were raised during consultation on TIL's application and/or in the parties' comments on the application.

13. Given the timing of this response, some four months after the hui, TIL has addressed the vast majority of the comments made at the Hui in various application materials. This includes TIL's original application documents (including the summary of consultation), TIL's response to comments, TIL's responses to questions at the Panel Facilitated Conference, TIL's response to the Panel's two tranches of RFIs, and by way of TIL's experts' participation at expert conferencing. **Schedule 1** to this memorandum summarises the comments raised at the Hui and the location of TIL's response to those comments in the application materials.

14. Given that many of the comments were made as part of consultation, they have also largely already been considered and taken into account (where relevant) by TIL and its expert team when preparing the application materials.

15. In general, as demonstrated by TIL's responses, a large proportion of the comments / issues are:

    (a) not supported by expert evidence; and/or

    (b) are erroneous; and/or

    (c) lack sufficient context.

16. However, there are two subsets of issues that TIL provides a response to below:

    (a) key issues where an answer is not provided in existing application material; or

    (b) where further detail is warranted in response to some comments.

17. These comments and TIL's responses are set out below.

Divestment of Taharoa C interest in TIL – Taharoa C

18. At the Hui, Taharoa C commented that "*There was a period we did own part of the mining operation, but we have since divested our interests in the mining operation" and stated that this occurred in 2017*.[1]

19. The explanation given by Taharoa C of its ownership interest in TIL was not entirely accurate.

20. In 2017, Taharoa Mining Investments Limited (**TMIL**) acquired 100% of TIL (then New Zealand Steel Mining Limited) from BlueScope Steel. Taharoa C held a 60% ownership interest in TMIL, and therefore indirectly owned 60% of TIL.

21. Taharoa C divested its ownership interest in TMIL in June 2025. Taharoa C retains an ongoing financial interest in the operation of the Mine by virtue of the payment of mining royalties by TIL to Taharoa C which are calculated by

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[1] Taharoa C, transcript from the hui at Aaruka Marae from 04:42 – 04:48.

reference to the quantity of ironsand sold by TIL. The royalty rate payable to Taharoa C will substantially increase in May 2028.

Taharoa C's management of the Taharoa C Block – Te Ruunanga

22. At the Hui, Ms Tutaeo shared a story about foreign visitors to the Mine who asked, "Why is it that the landowners are the ones wearing the hard hats and overalls?".[2] Ms Tutaeo said she continues to question why the landowners are not in charge after hearing this question.[3]

23. This matter is not relevant to the application. However, TIL notes that it is Taharoa C's right as landowner to determine how it uses its land and the commercial arrangements that it enters into in that regard. TIL employees include shareholders of Taharoa C. However, their employment is in their capacity as individuals, not as shareholders of Taharoa C. Furthermore, while the point is not relevant, nor is it accurate. As noted above, in 2017 Taharoa C took a majority ownership position in respect of the Mine and in 2025, elected to dispose of its entire ownership interest.

Dust storm – TLT

24. At the Hui, TLT commented that:[4]

> *… for the first time ever, we had a dust storm at Te Kooraha Marae this year. That's never happened before, and that's happened because something in our environment has changed. Not quite sure what it is that has changed in our environment, but I would hazard a guess that the ridge about Mitiwai that used to protect us in the north is being eroded and taken away, and that protection is no longer there anymore …*

25. TLT presented a drone video to the Panel showing the "dust storm" – which was taken on 2 March 2026.

26. The comments made by TLT about the frequency and reasons for the "dust storms" occurring are entirely speculative and made with no evidence to support the claim.

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2 Te Ruunanga, transcript from the hui at Aaruka Marae from 06:37.

3 Ibid from 06:46.

4 TLT, transcript from the hui at Aaruka Marae from 01:57.

27. Potential dust effects arising from TIL's existing and proposed activities, measures to manage potential effects, and whether TIL requires an air discharge permit have been traversed in detail by TIL's air quality expert, Mr Andrew Curtis (PDP) in various reports and responses to further information requests placed before the Panel. Mr Peter Stacey (air quality expert for WRC) has also presented his expert opinion on these matters and Mr Stacey and Mr Curtis have participated in expert conferencing. It is their views that the Panel must give the greatest weight in assessing air quality issues.[5]

28. In addition, TIL's air quality expert Mr Curtis has reviewed the drone video and provided an independent expert opinion in respect of the drone video.[6]

29. Mr Curtis concluded from his analysis of the video that:[7]

> *It is PDP's opinion that given the strong wind conditions that even with additional mitigation measures, there would be dust generated.*
>
> *Dust generation on-site is not of itself necessarily an issue. The key question, with regard to the permitted activity rule, is whether there are any off-site dust effects and the extent of those effects. That cannot be determined from the video*.

Freshwater health – TLT

30. At the Hui, TLT comments that whanau have observed that areas used for swimming and gathering kai are no longer used in the same way because of declining conditions, and that observations may not appear in technical reports, but reflect environmental change.[8]

31. Te Ruunanga also made comments that the Wainui was "in a bad state" in 2024,[9] and that the lakes are not in a good state and "there's work to do for any species that might go from here".[10]

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5 TIL notes that Ms Tracy Freeman has also been appointed by the Panel to advise it on specific air quality issues. However, as at the date of this Memorandum of Counsel, a copy of that report has not been provided to TIL.

6 Appendix B – Air Quality Response to Panel RFIs for TIL at section 5.3.

7 Ibid.

8 TLT, transcript from the hui at Aaruka Marae from 12:56.

9 Te Ruunanga, transcript from the hui at Aaruka Marae from 32:22.

10 Ibid.

32. The comments made by TLT about the health of the waterways have not been made with any supporting evidence, and TIL's technical expert team (across a comprehensive range of disciplines) have neither observed or identified any issues with existing water quality during the preparation of their assessments, including on-site field work. TIL's own observation is that the water quality has not been affected by TIL's operations.

33. Further, the vast majority of the catchment for the Wainui and Mitiwai Streams and the lakes, including Lake Taharoa, is on land that is not occupied by TIL. If there are any health concerns associated with these freshwater bodies, then TIL considers that they would be attributable to other land use activities in the catchment (e.g. farming and forestry activities).

34. To confirm, TIL does not directly undertake any discharges to the Wainui or Mitiwai Streams. It is seeking a consent for the discharge of stormwater or washdown water into the Wainui Stream, but this is only for small/incidental discharges of settled stormwater and washdown water from time to time during high rainfall events.[11]

35. TIL ensures that any hazardous substances stored on the site (for operation and maintenance of machinery) are stored in a manner that ensures that discharges into the stormwater system and ultimately the Wainui Stream will not occur.[12]

36. The Substantive Application Report provides a description of TIL's discharges to land, which primarily involve the discharge of process water.[13] As described in the Substantive Application Report, in relation to the discharge of water to land, process wastewater filters through the sand leaving any solid material on the dune surface.[14] This water is naturally filtered by percolation through the sand and is unlikely to result in any contamination of groundwater.[15] The discharge to land occurs away from

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11 Substantive Application Report at section 4.12.

12 Ibid at section 4.15.

13 Ibid at section 8.1.6.

14 Ibid.

15 Ibid.

surface water systems and in active mine areas to avoid runoff into natural waterways.[16]

37. Dr Pete Wilson has confirmed that proposed activities including the discharge of water into the CMA from vessels during shiploading activities, and the discharge of process water and stormwater from the mine site into the CMA, will have low effects under the EIANZ Ecological Impact Assessment Guidelines and therefore can be interpreted as having a less than minor effect on the environment.[17]

Precautionary approach and uncertainty – TLT and Te Nehenehenui

38. At the Hui, TLT claimed that a precautionary approach is necessary where uncertainty remains and that is the case in respect of TIL's application.[18]

39. Te Nehenehenui stated at the Hui that the "current Application does not provide sufficient certainty that the actual and potential adverse environmental effects will be appropriately managed on an ongoing basis".[19]

40. Te Ruunanga also stated that "There remains uncertainty around the long-term cumulative effects on the coastal and marine environment",[20] and "The character, intensity and scale of the proposal when assessed on a precautionary and ki uta, ki tai basis gives rise to significant actual and potential adverse effects."[21]

41. A precautionary approach is a recognised concept developed under case law under section 104(1)(a) of the Resource Management Act 1991 (**RMA**). This approach requires a decision-maker to adopt precautionary measures when there is uncertainty with regard to environmental effects and has been applied where there is scientific uncertainty in information before the decision-maker.[22]

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16 Ibid.

17 Appendix V to the Substantive Application Report – Marine Ecology Assessment at section 5.7.

18 TLT, transcript from the hui at Aaruka Marae at 13:20, 25:16 and 28:54.

19 Te Nehenehenui, transcript from the hui at Aaruka Marae at 06:26.

20 Te Ruunanga, transcript from the hui at Aaruka Marae from 00:50.

21 Ibid from 38:48.

22 *Pierau v Auckland Council* [2017] NZEnvC 90.

42. It is important to note that the Mine and export facilities are not new activities which are yet to be established. They have been in operation since the 1970s and the effects on the environment are well understood and are not assessed to be significantly adverse. The various technical assessments that support the Substantive Application Report conclude that actual and potential adverse impacts are at worst *low*.[23]

43. None of TIL's technical experts have identified that there is a lack of certainty about potential adverse effects of TIL's activities such that a precautionary approach is needed or appropriate. The need for a precautionary approach was also not discussed or recommended during expert conferencing on air quality, wetland ecology or hydrogeology/hydrology matters by any of the technical experts.[24]

Loss of long-serving staff and impact on koiwi discovery protocols

44. At the Hui, TLT raised concerns that people protect koiwi, not protocols, and the loss of long-serving staff with local knowledge reduced confidence that discoveries will be recognised and reported.[25] Further, avoidance is more reliable than reliance on a protocol.

45. TIL's existing protocol for ceasing works when koiwi is discovered is a long-standing and well-known procedure, having been first established when the mine began operating in the 1970s. It has been developed with Taharoa C, the Māori landowner, including a review and updating of the procedure in 2012, with the support of local kaumātua.

46. Taharoa C's comments on the Application highlight the longstanding relationship between Taharoa C and TIL, and the input Taharoa C has provided into the discovery protocol.[26] In Taharoa C's response to comments, Taharoa C reiterated the longstanding practice whereby kaumātua recognised by Taharoa C have taken responsibility for assisting

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23 Substantive Application Report at section 2.2.

24 Ms Passau (on behalf of Ngati Mahuta) and Mr King (on behalf of Te Nehenehenui) raised in expert conferencing on adequacy of the proposed effects management measure for wetlands that a 100m planted buffer is appropriate as a precautionary management measure. However, neither Ms Passau or Mr King hold themselves out as technical experts.

25 TLT, transcript from the hui at Aaruka Marae from 23:43.

26 The Proprietors of Taharoa C Block Incorporated's comments on the Central and Southern Blocks Mining Project dated 20 May 2026 at paragraph 28.

with tikanga, kawa and the management of any archaeological discoveries on the mine site.[27] They note this is an established practice that TIL has respected, and it seeks to continue.

47. In terms of the kaumatua that are to be appointed to fulfil the responsibilities set out in the koiwi discovery protocol, Taharoa C has confirmed in its response to RFI 12 of the Panel's Further RFI that they are committed to reaching an agreement with other mana whenua groups in accordance with tikanga. As a first step, TIL understands that Taharoa C will be holding a hui within the next week with representatives of the mana whenua groups to discuss and establish a group of people who can undertake the role of the nominated kaumatua.

48. TIL has also worked with Heritage New Zealand Pouhere Taonga (**HNZPT**) to agree on amendments to its koiwi protocol. HNZPT, as the statutory regulator, has confirmed in its s51 report on the Application that the agreed amendments to the koiwi protocol will ensure that the identification and recovery of archaeological information within the site will be effectively managed.[28] TIL also engaged with Taharoa C regarding the updates to the protocol to ensure that all amendments were agreed by Taharoa C, as the Māori landowner with mana motuhake.

49. The effectiveness of TIL's existing protocol and the effectiveness of TIL's updated protocol (which forms part of this application) is not dependent on any employee of TIL or their longevity in working at the mine.

50. TIL does not consider that any amendments are needed in terms of its approach to the discovery of archaeological remains on site. The Panel can be confident as to the appropriateness of the protocol from the agreement of the statutory regulator and Māori landowner.

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[27] Letter from Taharoa C dated 22 June 2026 responding to comments made on the Application which relate to its interests at paragraph 10(b).

[28] HNZPT s51 report, paragraphs 18 to 20.

Cultural history – Te Kooraha Marae

51. Mr King provided an oral history covering the whakapapa and battle history connecting of Ngāti Mahuta to the Taharoa area, including the location of significant sites and the urupa within the current mining footprint.

52. TIL intends to respond to Mr King's account at its presentation to the Panel on Tuesday 13 October 2026. Mr Hoturoa Barclay-Kerr (former Chairman of Taharoa C for over 10 years and Chairman at the time that ownership of TIL changed hands) and Mr Tom Moke (former Vice Chairman of Taharoa C for over 10 years) are senior kaumatua and will provide a response at the presentation on behalf of TIL. Both Mr Barclay-Kerr and Mr Moke (and their whanau) have a long history of involvement with the Mine; they both travelled to Japan on behalf of Taharoa C to affirm their support for the new ownership in 2017.

53. At the presentation to the Panel, Mr Barclay-Kerr and Mr Moke will also provide an accurate account of the origins of the Mine including: the circumstances surrounding the acquisition in 2017 when the business was in a state of failure, why the Mine was acquired by TMIL, the benefits that have been delivered since, and the assurances given to the TIL management at that time by Taharoa C. This is to respond to comments made at the Hui on these matters.

Cultural monitoring framework – TLT

54. At the Hui, Commissioner Williams asked whether TLT's cultural monitoring framework / digital platform could be referenced in consent conditions and noted this is something for TIL to consider.[29]

55. TIL understands that TLT's cultural monitoring framework relates to creating a digital platform that TLT has invested in, into a real time environmental management tool that draws on:[30]

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29 TLT, transcript from the hui at Aaruka Marae from 34:30.

30 Ibid.

> *…monitoring data from across the lake system, including data both historically and currently collected through Waikato Regional Council's monitoring programme in Lakes Numiti and Rotoroa*
>
> *… rongo, which is a field-based monitoring application that enables whanau to record observations, cultural indicators, upload photographs and environmental data while on the whenua. Information can be collected offline and uploaded once connectivity is restored, allowing monitoring to occur wherever our people are working and observing …*

56. TLT considers that this tool can be used to "*track consent conditions, water takes, discharges, fish passage recruitments, requirements, monitoring results, management plans, reporting obligations and consultation commitments in one place*".[31]

57. Based on the information and detail given about the platform as described by TLT at the hui, TIL does not have sufficient information to comment on whether TLT's cultural monitoring framework could be appropriately incorporated into environmental management measures at the mine.

58. However, TIL notes that its proposed conditions of consent are detailed, build on existing knowledge about management of environmental effects, and already provide for monitoring of water takes and environmental outcomes and require extensive reporting and engagement with tangata whenua. TIL considers that the scope of engagement with the range of tangata whenua groups (required in its proposed consent conditions) is comprehensive.

59. A full list of the consent conditions which provide tangata whenua engagement can be found in the following documents:

    (a) TIL's response to comments on the application – Attachment N – Taharoa C response at paragraph [10]; and

    (b) Appendix A – TIL's final written responses to the Panel's RFI to Memorandum of Counsel on behalf of TIL dated 1 October 2026 (in TIL's response to other conditions-related matters raised at the Panel Facilitated Conference.

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31 Ibid.

TLT access to Lake Taharoa – TLT

60. TLT noted that in May 2026, TLT members and environmental practitioners were denied access to the lake system and threatened with trespass by TIL.[32] TLT also stated that access to the lake system for ongoing monitoring and kaitiaki activities "remains unresolved" and undermines TLT's ability to independently observe environmental conditions and verify compliance.[33]

61. This is not a matter that is relevant to TIL's application as it concerns access across the mine site. However, for context, TIL routinely provides access to the TLT to access Lake Taharoa across the mine site (and is happy to do so), subject to any health and safety and operational constraints. Most recently on 5 October 2026, TIL has agreed to a request for access from TLT.

62. TIL acknowledges that access was denied to TLT in May 2026. This was an exception, not the norm. Access was denied on that occasion on TIL's understanding that access was requested for an ulterior purpose, so that TLT could facilitate a site visit for the EPA in connection with the hui held at Te Kooraha Marae on 2 May 2026. Given TIL's Fast-track application was before the Panel (and is being administered by the EPA), TIL considered it inappropriate to grant access at that time.

Boundary sought around urupa – Te Kooraha Marae

63. Mr King stated that there is an urupa called "Te Wharangi" which sits in the Northern Block of the Mine and that the boundary of the urupa was meant to have increased because it has doubled in size.[34] Mr King states that this has not happened.[35] As stated by Mr King, the urupa that Mr King is referring to is located in the Northern Block and is therefore not within scope of Central and Southern Blocks Fast-track Application.

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32 Te Kooraha Marae and Aaruka Marae, transcript from the hui at Aaruka Marae from 21:14.

33 TLT, transcript from the hui at Aaruka Marae from 26:54.

34 Te Kooraha Marae and Aaruka Marae, transcript from the hui at Aaruka Marae from 21:14.

35 Ibid from 21:14.

Tailing sand has block views towards the maunga – Aaruka Marae

64. Mr Hepi stated that mana whenua used to be able to "stand out the back, you'd look down there and you'd see the maunga" and because of a "big mountain of tailing sand being piled up" he cannot see the maunga anymore.[36]

65. TIL understands that the maunga Mr Hepi is referring to is Tarankai, and that there is a local narrative / legend that the prophet descended from heaven close to where the operations centre is situated and appointed various disciples. One version of the story is that the prophet advised that the maunga must be visible. TIL advises that weather permitting, the maunga is visible from the mine site. The view is not blocked by tailings, and the main visual obstruction in the area that Mr Hepi is referring to is another area of Māori reserve that is fenced.

Strengthened approach necessary due to remoteness of site – Te Nehenehenui

66. At the Hui, Te Nehenehenui stated that it considers a *strengthened approach is necessary in respect of the application in part because of the remoteness of the site.*[37]

67. TIL notes that location or remoteness is not a relevant consideration under either the Fast-track Approvals Act 2024 framework, or the decision-making framework imported from the RMA. No expert assessments have identified this as an issue, and it has no bearing on effects or effects management.

68. WRC (as the relevant local authority) exercises its function to oversee compliance of the Mine. WRC regularly visits the Mine to conduct site visits, investigate complaints and has the means to travel and send its officers to conduct these inspections. The location of the Mine has no bearing on WRC's ability to fulfil its compliance functions.

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[36] Ibid from 43:39.

[37] Te Nehenehenui, transcript from the hui at Aaruka Marae from 05:24

Consent duration – Te Nehenehenui

69. In response to questioning from Commissioner Williams, Ms O'Callaghan notes that the consent durations sought by TIL is uncertain – she noted that the application states 20 years in one place, rehabilitation elsewhere and rework in another.[38]

70. TIL's Substantive Application Report clearly states on page 1 that "*TIL seeks all necessary approvals to enable the continuation of mining activities including resource consents for a term of 35 years, a Wildlife Act Approval and an Archaeological Authority*". This is repeated throughout the Application. There is no reference in the Application to TIL seeking consents for a duration of 20 years, other than to outline that this was the duration imposed by the 2024 RMA Hearing Panel.[39]

71. The economic modelling contained in Appendix C – Economic Assessment to the Substantive Application Report was undertaken on a conservative 30-year basis to account for external events outside of TIL's control such as severe weather events, other market variables and to provide sufficient time to complete final stabilisation and rehabilitation (in the final 5 years of the term of consent).[40]

72. TIL has been clear throughout the application that mining activities and rehabilitation are not a linear process, and TIL is required to continually adapt its rehabilitation approach, making it ineffective to bind TIL's rehabilitation efforts to rigid timeframes.[41]

73. References in the application documents to reworking areas refers to advances in technology that allow TIL to re-enter areas that have been previously mined to recover residual valuable resource. In the future, these areas where tailings have been disposed of will be re-mined, if it is economically viable to do so.[42]

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38 Ibid from 10:54.

39 Substantive Application Report at section 2.8.

40 Substantive Application Report: Appendix C Economic Assessment at section 2.3.

41 Substantive Application Report at section 4.18.

42 Ibid.

Reinstatement of the ridgeline – Wetini Trust

74. The Wetini Trust discussed the reinstatement of the ridgeline, and in response to a question from the Panel as to whether it would be feasible Mr Wetini said "*we know it can be done because they told us it could be. They told us at one stage that it was their intention, so it can be done. How practical it is not an answer that I can give you*".[43]

75. In TIL's response to the Panel's first RFI (RFI 5), Mr Eccles confirmed that "partial reinstatement of a ridgeline formation using tailings is feasible and is to be implemented once mining of the sand has occurred in this area. The reinstatement will not be to the same height as the original but will still provide screening for adjacent properties".[44]

76. TIL confirms that tailing back into the area is planned. The original level was approximately RL 70 and at this stage TIL is planning to return the level to approximately RL 60. However, this is subject to ongoing consultation and engagement with Taharoa C. Reinstatement of the ridgeline started on 11 May 2026 and is due to be completed by approximately May 2027.

77. The reinstatement of the ridgeline is a measure that will be utilised to give effect to General Condition 20(c) which requires that rehabilitation measures be put in place to provide visual screening of mining operations in the Central Block from the property containing the Wetini dwellings.

78. TIL also notes that it has sought to have discussions with the Wetini Trust regarding managing activities along the ridgeline and how TIL is managing potential adverse effects, but the Wetini Trust was not willing to engage on a proposal to assist them with potential effects management.[45]

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43 Wetini Trust, transcript from the hui at Aaruka Marae from 21:33.

44 Memorandum of Counsel on behalf of TIL dated 17 July 2026: Attachment 1 – TIL's response to the Panel's RFI at page 11.

45 Ibid at page 12.

CONCLUSION

79. TIL is grateful for the Panel's attention to this memorandum and is happy to respond to any questions at TIL's presentation to the Panel on 13 October 2026.

DATED this 6th day of October 2026



Stephanie de Groot / Tom Atkins
Counsel for Taharoa Ironsands Limited

Schedule 1

Table of issues raised at the Panel Conference and directory of response in TIL's application materials

Issue	Commenting party	Location of response in application materials
'Dust storm' at Te Kooraha Marae earlier in the year, and drone video footage of the same event.	TLT	• Memorandum of Counsel on behalf of TIL in respect of the Panel's Further RFIs dated 1 October 2026: Appendix B – Air Quality Response to Panel RFIs for TIL at section 5.3.
Dust discharges and potential effects, including respiratory concerns, and impact of dust at the kura.	TLT, Te Ruunanga, Roy Wetini Whanau Trust	• Substantive Application Report: Appendix S Air Quality at section 9.0. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment J – Air Quality Response at section 6.0. • Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Appendix 1 TIL's response to the Panel's RFI at page 113. • Memorandum of Counsel on behalf of TIL interim response to the Panel's RFI dated 8 September 2026: Appendix C – Air Quality at section 3.2. • Memorandum of Counsel on behalf of TIL final response to the Panel's RFI dated 1 October 2026: Appendix B – Air Quality at section 3.2. • Joint Witness Statement - Air Quality dated 21 September 2026.
Appropriateness of conditions imposed by the 2024 RMA Hearing Panel.	TLT, Te Kooraha Marae, Te Nehenehenui	• Memorandum of Counsel on behalf of TIL to accompany the application dated 5 December 2025 at paragraphs [37] – [40]. • Substantive Application Report at section 1.1 and section 7.4. • Substantive Application Report: Appendix G – Key issues table. • Substantive Application Report: Appendix Z – Summary of Responses to Consultation Letters at pages 1 – 2.
Alleged entrainment of eels (tuna) in the water intake system in 2025.	TLT	• Substantive Application Report: Appendix Z – Summary of Responses to Consultation Letters at page 10.
Weeds in Wainui (including Hornwort), and allegations that TIL's equipment has introduced Hornwort.	TLT	• Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Appendix 1 TIL's response to the Panel's RFI at page 61.

Issue	Commenting party	Location of response in application materials
		• Substantive Application Report at section 8.1.18.1. • Substantive Application Report: Appendix L – Freshwater Ecology Assessment at section 3.2. • Substantive Application Report: Appendix Z – Summary of Responses to Consultation Letters at page 11.
Tuna population in Lake Tahaaroa declining, aging and negatively affected.	TLT	• Substantive Application Report: Appendix L – Freshwater Ecology Assessment at pages 7 – 8. • Memorandum of Counsel on behalf of TIL in response to comments dated in response to comments 22 June 2026: Attachment I – Freshwater ecology response at pages 10 – 11.
Effects of water abstraction on the freshwater fauna and flora (including wetland ecosystems).	TLT	• Substantive Application Report at section 8.1.13. • Substantive Application Report: Appendix L – Freshwater Ecology Assessment at section 3.0. • Memorandum of Counsel on behalf of TIL in response to comments dated in response to comments 22 June 2026: Attachment B – Planning Response at section 3.2.8. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment I – Fauna and wetlands response at page 7. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment I – Freshwater ecology response at page 5. • Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Appendix 1 TIL's response to the Panel's RFI at page 50.
Potential impact of removing pine forest on long-tailed bats.	TLT	• Substantive Application Report at section 8.1.12.1. • Substantive Application Report: Appendix M – Terrestrial Ecology – Fauna Assessment at [4.1.1] and [4.2.1]. • Memorandum of Counsel on behalf of TIL in response to comments dated in response to comments 22 June 2026: Attachment H – Fauna and wetlands response at pages 8 – 9. • Conditions 14 and 15 of AUTH142035.17.01 requiring

Issue	Commenting party	Location of response in application materials
		observance of DOC Bat Roost protocols during pine harvesting.
Purported gap between rehabilitation commitments and outcomes on the ground / completeness of rehabilitation.	TLT, Te Nehenehenui, Te Ruunanga, Roy Wetini Whanau Trust, Marokopa Marae	• Substantive Application Report at section 4.18 and 7.4. • Substantive Application Report: Appendix G – Key Issues Table at page 7. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 Attachment B – Planning Response to comments at section 3.2.16. • Memorandum of Counsel on behalf of TIL dated 17 July 2026: Attachment 1 – TIL's response to the Panel's RFI at page 17. • Memorandum of Counsel on behalf of TIL in respect of the Panel's Further RFIs dated 1 October 2026: Appendix A – TIL's final written responses to the Panel's Further RFI, see response to RFI 11.
Increased (e.g. 100m) setbacks from natural inland wetlands.	TLT	• Substantive Application Report: Appendix G – Key Issues Table at pages 4. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraphs [79] to [83]. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 2.3. • Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Attachment 1 – Response to the Panel's RFI dated 23 July 2026 at pages 4 to 6. • Memorandum of Counsel on behalf of TIL in respect of the Panel's Further RFIs dated 1 October 2026 at paragraph [35(a)-(d)]. • Memorandum of Counsel on behalf of TIL in respect of the Panel's Further RFIs dated 1 October 2026: Appendix A – TIL's final written responses to the Panel's Further RFI, see response to RFI 16.
In respect of impacts on natural inland wetlands, TLT seek enforceable ecological triggers requiring operations to be modified, suspended or	TLT	• This is already provided for in TIL's proposed conditions of consent dated 1 October 2026.

Issue	Commenting party	Location of response in application materials
ceased where thresholds are breached.		
Cultural mandate as between Taharoa C and Ngaati Mahuta ki te Hauaauru.	Te Kooraha Marae and Te Nehenehenui	• The Proprietors of Taharoa C Block Incorporated's comments on the Central and Southern Blocks Mining Project dated 20 May 2026, at paragraph 3(a). • Letter from Taharoa C dated 22 June 2026 responding to comments made on the Application which relate to its interests, at paragraphs 6 to 8. • Memorandum of Counsel on behalf of TIL dated 22 June 2026 at paragraphs [86] to [96].
Ability for Ngaati Mahuta ki te Hauaauru to exercise kaitiakitanga, including through conditions.	Te Kooraha Marae, Aaruka Marae, Te Ruunanga	• Substantive Application Report at section 7.4. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraph [95]. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.3. • The Proprietors of Taharoa C Block Incorporated's comments on the Central and Southern Blocks Mining Project dated 20 May 2026, paragraph 3(a). • Letter from Taharoa C dated 22 June 2026 responding to comments made on the Application which relate to its interests, at paragraph 10(e). • Memorandum of Counsel on behalf of TIL in respect of the Panel's Further RFIs dated 1 October 2026: Appendix H – Response to RFI 12 of the Panel's Further RFI by the Proprietors of Taharoa C Block Incorporated.
Application does not provide for meaningful engagement with mana whenua through mandated representatives.	Te Ruunanga	• Substantive Application Report at section 7.4. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraph [95]. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.3.l • Taharoa C section 53 comments, Cover Letter, paragraph 3(a). • Letter from Taharoa C dated 22 June 2026 responding to comments made on the Application which relate to its interests, at paragraph 10(e).

Issue	Commenting party	Location of response in application materials
		• Memorandum of Counsel on behalf of TIL in respect of the Panel's Further RFIs dated 1 October 2026: Appendix H – Response to RFI 12 of the Panel's Further RFI by the Proprietors of Taharoa C Block Incorporated.
Adequacy of consultation.	Te Kooraha Marae, Te Ruunanga, Wetini Trust	• Substantive Application Report at section 7. • Substantive Application Report: Appendix Z – Summary of Responses to Consultation Letters at pages 16 – 19.
Adequacy of engagement with mana whenua on the archaeological and cultural assessments.	Te Kooraha Marae	• Substantive Application Report: Appendix X – Archaeological Authority Application Bundle. • Substantive Application Report: Appendix Z – Summary of Responses to Consultation Letters at page 17. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraphs [169] to [170]. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment L – Archaeological response. at paragraphs 22 to 28.
Assertion that Mana whenua are no longer employed at the mine.	Aaruka Marae	• Substantive Application Report: Appendix D – Landowner Written Approval to Undertake the Project on Māori Land and Appendix LL Written Consent to Resource Consent applications.[46] • Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Attachment 1 – TIL's response to the Panel's RFI at page 17.
Assertion that the community benefits offered by previous operators are no longer provided.	Aaruka Marae	• Substantive Application Report: Appendix D – Landowner Written Approval to Undertake the Project on Māori Land.[47] • Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Attachment 1 – TIL's response to the Panel's RFI at page 17.
Consistency with the Maniapoto Settlement.	Te Nehenehenui	• Substantive Application Report at sections 2.6.2 and 8.3.10.

[46] As cited on the EPA's website.

[47] As cited on the EPA's website.

Issue	Commenting party	Location of response in application materials
		• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraphs [58] – [64]. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 2.2.2.
Alleged history of non-compliance requiring strengthened approach.	Te Nehenehenui	• Substantive Application Report at section 2.10. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraphs [109] to [116].
Reliance on management plans.	Te Nehenehenui	• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.2.2.
Robust review conditions sought.	Te Nehenehenui	• Robust review conditions are included in TIL's proposed conditions of consent dated 1 October 2026.
Consistency with Ngaati Mahuta ki te Hauaauru EMP.	Te Ruunanga	• Substantive Application Report at section 8.3.8 • Substantive Application Report: Appendix AA – Assessment of Application against the Ngati Mahuta Environmental Management Plan.
Query about lease requirements in terms of employment and environmental management.	Te Ruunanga	• The Proprietors of Taharoa C Block Incorporated's comments on the Central and Southern Blocks Mining Project dated 20 May 2026. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026 at paragraph [119(d)]. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.3. • Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment N – Taharoa C Response at paragraph [10(d)].
Changes to Central and Southern Block over time, including removal of vegetation buffers and expansion of footprint closer to external boundaries and their house.	Wetini Trust	• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.1.2.
Legality of mining of the ridgeline and associated effects (including noise and light emissions).	Wetini Trust	• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.2.13.

Issue	Commenting party	Location of response in application materials
		• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment K – Acoustic Response.
Extent of existing consents enabling mining to boundaries of the site and claims that TIL's application is an expansion of the existing activity.	Wetini Trust	• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment B – Planning Response at section 3.1.2.
Allegation that mining at Taharoa creates an updrift effect – extraction accelerates sand movement from the south to the north along the coast, directly affecting the Marokopa coastline.	Marokopa Marae	• Memorandum of Counsel on behalf of TIL in response to comments dated 22 June 2026: Attachment C – Coastal Processes Response. • Memorandum of Counsel on behalf of TIL in respect of the Panel's First RFI dated 17 July 2026: Attachment 1 – TIL's Response to the Panel's RFI at page 107.
Request for a sand budget quantifying tonnage extracted and coastal impact.	Marokopa Marae	
Claims that the sandbar at Marokopa prevents salt water from travelling up the awa. Concerns that increased mining will compromise the bar, leading to devastation upstream.	Marokopa Marae	