



Kiwifruit New Zealand
ANNUAL REPORT

1 APRIL 2018 – 31 MARCH 2019

The New Zealand Kiwifruit Board was established by Regulation 32 of the Kiwifruit Export Regulations 1999 and is known as **Kiwifruit New Zealand**

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Report from the Chair



Kristy McDonald ONZM QC

In the last year the kiwifruit industry has continued its rapid growth and continues to make a major contribution to the regions and to the national economy. The Single Point of Entry (SPE), created by the Kiwifruit Export Regulations 1999, underpins and supports this growth by maintaining a stable industry with a clear legal and regulatory framework.

KNZ's role as the independent regulator is to apply the Kiwifruit Export Regulations in a professional and transparent manner to ensure Zespri does not use its special monopsony status to the disadvantage of growers or stakeholders in the industry.

To achieve this, KNZ has a board and an executive with a wide range of skills and expertise within, and outside, the industry, and maintains close working relationships with Zespri, NZKGI, MPI and with key industry groups and individuals.

To do this effectively requires that industry and external groups trust KNZ. That trust can only be built, maintained and enhanced by our actions. The KNZ board has clear guidelines and policies around its conduct, including conflicts of interest and confidentiality of information. KNZ gets many requests for information on the industry, the Regulations, and exporting options under collaborative marketing. There are frequent queries about Zespri's actions and operations, and KNZ's ability to monitor and enforce the Regulations and provide the appropriate checks and balances to the SPE.

A clear example of KNZ's work was the Producer Vote held by Zespri in the last year. Zespri was seeking producer approval to continue to be involved in 12 month supply of kiwifruit and PVR ownership. A process is clearly detailed in the Regulations and KNZ met with Zespri, NZKGI, Electionz, and KPMG auditors to ensure the process was followed correctly. The KNZ Chief Executive also attended a number of grower roadshows to ensure growers knew exactly what they were voting for, and to outline KNZ's role in monitoring and ensuring Zespri does not diversify beyond the activities confirmed by the vote.

Last year (2018) was also the first full year under the amended Board structure of six members with three members elected by growers and two directors, and the Chair, appointed by the Minister. In 2018 the Minister reappointed me as Chair for a second three year term, and Hendrik Pieters retired and was replaced by Colin Olesen as a grower elected director.

Hendrik was the longest standing KNZ director having been on the Board since the formation of KNZ in April 2000, and he will continue to hold this honour as the Regulations have been amended to limit directors to a maximum of 3 x 3 year terms. I would like to acknowledge Hendrik's huge commitment and contribution to KNZ and the industry over these 18 years of service.

I would like to thank our small but extremely effective executive team, Geoff, Megan and Amy for their continued commitment to providing the Board with well researched and high quality advice and for their professional interaction with all aspects of the industry.

KNZ will continue to strive to be the professional independent regulator the industry expects and requires.

Chief Executive's Report



Geoff Morgan

The 2018/19 year was the first full year operating under the revised Regulations amended in 2017. The main areas of change for KNZ occurred in governance, the definition of core business and the subsequent producer vote held under Regulation 11, the Non-diversification rule, and the implementation of a Statement of Intent.

Every year the collaborative marketing application (CM) process and results are reviewed and amended if necessary to better achieve the purpose of collaborative marketing, which is "increasing the overall wealth of New Zealand kiwifruit producers" [Regulation 24]. For the 2018 application process the CM committees consisted of an external convenor, an independent KNZ director and a grower-elected KNZ director. This ensured a balanced consideration process that followed the rules of natural justice, had external viewpoints and maintained strong grower representation.

The change to the definition of core business and the new process for a producer vote on diversified activities, was a major focus for KNZ in 2018. KNZ's involvement is detailed in pages 4-5 of this report. However, in summary, this producer vote process showed the important role an independent regulator can play to ensure industry regulations are adhered to and to give growers and the wider industry confidence that there is ongoing oversight and there are real boundaries, and checks and balances, to Zespri's activities.

The KNZ Statement of Intent is published on our website (www.knz.co.nz) and in the 2018-19 year we met all our performance measures. The nature of a regulator's role makes it difficult to define conventional measures of performance. Our work is dictated by events, Zespri's actions, exporter involvement in collaborative marketing, and concerns raised by growers, exporters and industry participants. Therefore, we must have a base level of competence and skills within the organisation to handle the standard activities and functions, but also have the ability to bring in resource and expertise to investigate specific issues. Our performance measures are around meeting clear deadlines set out in the Regulations (like information disclosure, review of the Export Authorisation etc) and being responsive to issues raised in reasonable timeframes. Being able to respond in a flexible and timely manner reduces costs to the industry and reduces uncertainty for growers and Zespri.

Collaborative marketing remains an important component of the Regulations. It is a key function of KNZ and the SPE, and provides opportunities for innovative marketing and the ability to access other exporters' skills and networks. This helps to ensure Zespri is always reviewing its markets and plans, and always has the challenge of new and different ways to access value in markets. For the 2019 season there are 15 companies with approved kiwifruit collaborative marketing arrangements, including five companies based outside New Zealand.

Kiwiberry, "Actinidia arguta," also comes under the Regulations and KNZ's jurisdiction, and all exports (other than to Australia) are carried out by seven exporters under collaborative marketing arrangements. At this time, Zespri does not export kiwiberry. The market opportunities are challenging with China still closed, and volumes were down in the 2019 season compared with 2018 season. KNZ will continue to work closely with the New Zealand Kiwiberry Growers group to facilitate the export of this product.

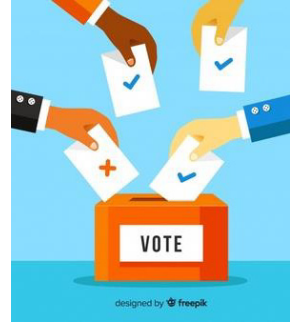
We believe the 2018/19 year was an important year for the industry and KNZ, and achieved some clear results, like the producer vote, that will set the stage for future industry growth and development.

Producer Vote

One of the outcomes of KISP and the MPI review of the Kiwifruit Export Regulations 1999 which came into effect in August 2017, was the change in the definition of core business to now include;

1. the marketing of NZ grown kiwifruit
2. market development for NZ grown kiwifruit and
3. research and development relating to kiwifruit

The Non-diversification rule, Regulation 11, was also amended and this changed the process of getting grower support for activities that were not core business or did not support core business. This now involved a vote of producers, which previously had been a vote of providers of capital.



When MPI amended the Regulations they specifically noted that 12 month supply and PVR ownership were not core business. Therefore, if Zespri wished to continue with those activities it needed either KNZ to confirm those activities as “supports core business” or it needed to follow the producer vote process. Zespri decided to use the producer vote process as it believed this would give it greater certainty for the long-term investment necessary for these activities.

As part of KNZ’s function of monitoring and enforcing the Kiwifruit Export Regulations 1999, KNZ was actively involved in the recent Producer Vote conducted by Zespri, to ensure it complied with the Regulations, specifically Regulation 11.

This regulation allows Zespri to carry out activities that are not core business, if it has informed all producers of the proposed activities (in this case 12 month supply and PVR ownership), and asked producers to agree by vote to Zespri carrying out the proposed activities.

For the vote to pass, 75% of the producers voting must agree and, the production volume controlled by those producers who agreed, must represent at least 75% of the kiwifruit supplied to Zespri over the last two seasons by all producers who took part in the vote.

Zespri must also minimise the risks arising from these activities for the producers who have not agreed or not voted on the activities.

Therefore, KNZ’s role involved monitoring the following areas;

- Accuracy of producer identity information and volumes
- Timetable for voting process
- Ensuring voting process and results run by an independent company (Electionz)
- Ensuring eligible voters and volumes independently verified by auditors (KPMG)
- Tracking information supplied to producers both in written form and verbally at producer roadshows
- Confirming results were accurate and independently verified

As part of this process, KNZ met with Zespri staff, Electionz who managed the vote, and KPMG who audited all data and the results of the vote.

KNZ collected all data sent to producers, and the CE also attended three roadshows in Tauranga, Te Puke and Katikati to hear the audio-visual information presented and also hear the answers given to producers’ questions. Putting all this information together results in a clear definition of the activities that Zespri can carry out from this vote and sets clear boundaries that KNZ can monitor to ensure compliance with the mandate given to Zespri by producers.

Producer Vote

KNZ will also be monitoring Zespri's risk management and mitigation measures relating to these activities on an ongoing basis.

In conclusion, KNZ found that the voting procedure was consistent with the Regulations and the results obtained did meet the conditions in Regulation 11. Zespri can continue to be involved in 12 month supply and PVR ownership activities as specified in the two Resolutions voted on by producers.

The audited results of the vote were;



Zespri Producer Vote 2019

FINAL RESULT

The final result for the Zespri Producer Vote 2019, for which online and postal voting closed at noon on Friday 15 March 2019, is as follows.

Resolution 1

Vote of producers to agree to Zespri carrying out the 12-month supply business.

	Producer Vote	Producer Vote Percentage	Weighted Production Vote (Kg)	Weighted Production Vote (Kg)Percentage
For	1,386	84.05%	287,773,269	85.64%
Against	255	15.46%	47,224,294	14.05%
Blank	8	0.49%	1,025,020	0.31%
	1,649	100.00%	336,022,583	100.00%

Resolution 2

Vote of producers to agree to Zespri owning plant varieties.

	Producer Vote	Producer Vote Percentage	Weighted Production Vote (Kg)	Weighted Production Vote (Kg)Percentage
For	1,399	84.84%	292,849,950	87.15%
Against	244	14.80%	42,301,028	12.59%
Blank	6	0.36%	871,605	0.26%
	1,649	100.00%	336,022,583	100.00%

The voting return is 59.81% being 1,649 votes received from 2,757 eligible producers, which represents 70.97% of production.

Dated at Christchurch this 22nd day of March 2019.



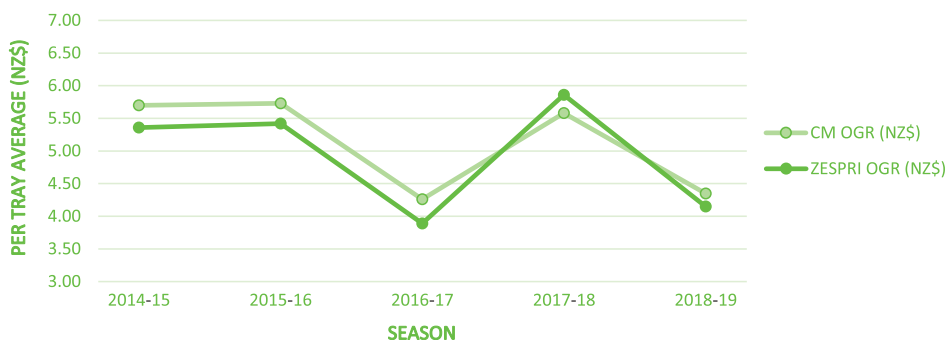
Warwick Lamm
Returning Officer – Zespri Producer Vote 2019
iro@electionz.com, 0800 666 028

electionz.com 
voting made easy

KIWIFRUIT - 2018-2019 SEASON

3.16m CM TRAY EXPORTS

OGR COMPARISON BETWEEN CM & ZESPRI



KIWIFRUIT CM APPLICATIONS COMPARISON

2018-19 SEASON		2017-18 SEASON	
APPLICATIONS RECEIVED	27	APPLICATIONS RECEIVED	30
APPLICATIONS APPROVED	25	APPLICATIONS APPROVED	24
APPLICATIONS DECLINED	2	APPLICATIONS DECLINED	6

KIWIBERRY - 2019 SEASON

NET RETURN PER TRAY

\$24.32

(up 8%)
(excluding Australia)

TOTAL CM TRAY EXPORTS

74,672

(down 28%)
(excluding Australia)

Collaborative Marketing Results

2018-19 Collaborative Marketing Season

- The purpose of collaborative marketing is to increase the overall wealth of New Zealand kiwifruit producers
- Kiwifruit collaborative marketing volumes and returns for the last ten years are:

Season	Volume (millions of trays)	Market Return ¹ (NZD millions)	TFSP ² (NZD millions)	Estimated OGR ³ (NZD millions)
2009	1.7	14.2	11.6	
2010	2.5	18.5	17.3	
2011	3.6	23.7	22.2	Not available
2012	2.4	18.7	16.1	9.3
2013	1.7	15.5	13.6	8.5
2014	1.7	16.6	14.5	9.4
2015	1.5	14.2	13.6	8.5
2016	2.7	22.4	21.6	11.7
2017	2.3	19.8	18.9	12.7
2018-19 Season	3.16	25.4	23.9	13.5

Each year an exercise is carried out to assess whether the returns to suppliers would have been greater than if the collaborative marketing arrangement had not been approved.

The results of the benchmarking⁴ averaged across all programmes for fruit return are:

Season	CM TFSP Return per TE	Zespri TFSP per TE	CM OGR Return per TE	Zespri OGR per TE
2009	6.79	6.39	Not available	Not available
2010	6.82	6.48		
2011	6.21	6.38		
2012	6.71	6.94	3.85	3.99
2013	7.78	7.62	4.89	4.73
2014	8.67	8.02	5.60	5.16
2015	9.22	8.88	5.73	5.42
2016	7.86	7.00	4.26	3.89
2017	8.34	8.71	5.58	5.86
2018-19 Season	7.70	7.30	4.35	4.15

¹ "Market Return" is what is returned to the Grower Pools at "Free on Board" after all in market costs, including freight, insurance, promotional expenditure, in market commissions, and before service costs, service level agreement and onshore costs, service charges and fruit incentives.

² "Fruit Return" or Total Fruit and Service Payments ("TFSP") is the Market Return less all commissions, supply costs including costs in respect of service level agreements, onshore direct costs, and the Zespri administration charge, but before service charges, fruit incentives and postharvest costs.

³ "OGR" is the return to growers at orchard gate after deduction of all downstream packing, distribution and marketing costs.

⁴ Benchmarking is the financial assessment made as defined by Regulation 15(c) and reported on our website www.knz.co.nz

Statement of Intent - Performance Measures

The requirement for KNZ to produce a Statement of Intent (SOI) arose from the 2017 amendments to the Regulations. The first SOI was published in 2017, and covers the period 2017-2020, and is available on the KNZ website.

The KNZ SOI sets out our strategic goals and initiatives and will be updated at least every three years, or as conditions change in the industry.

Functions, scope, and responsibilities

KNZ's objectives, values, and priorities are driven by the functions and responsibilities set out in the Regulations. There are three main activities KNZ carries out:

1. Granting an Export Authorisation to Zespri
2. Regulating "mitigation measures":
 - i) The non-discrimination rule
 - ii) The prior notice rule
 - iii) The non-diversification rule
 - iv) The information disclosure requirements
3. Determine, monitor, and enforce collaborative marketing arrangements



KNZ is subject to the Official Information Act 1982, and operates in a way that is consistent with meeting its responsibilities under that legislation.

Our Strategic Direction 2017-2020

KNZ's strategic objectives and priorities reflect our functions and responsibilities as set out in the Regulations. Outcomes and performance indicators are therefore aligned with the Regulations and making sure we are accountable and transparent in the way we work.

Our strategic objectives

- Delivering effective oversight of Zespri's activities under the Regulations.
- Providing fair processes that result in consistent and sound decisions.
- Maintaining and enhancing effective stakeholder engagement and participation to increase trust and confidence in KNZ's work.
- Ensuring that costs are recovered consistent with the principles of equity, efficiency, justifiability and transparency.
- Developing KNZ's organisational capability to maintain and improve its position as the impartial independent expert regulator thereby adding value to the kiwifruit industry.

Outputs and Performance



Regulatory Monitoring and Compliance

1 April 2018 to 31 March 2019

KNZ Function	Relevant Regulation	KNZ Actions
To authorise the export of kiwifruit by Zespri (except to Australia).	Regulations 4, 5, 6, 7, 33(1)(a) and 42(2)	Reviewed and reissued the Export Authorisation. Monitored all kiwifruit exported from NZ in conjunction with NZ Customs
To monitor and enforce the point of acquisition of title to kiwifruit which currently is at FOBS	Regulations 5(c) and 33(1)(b)	Compliance monitored
To monitor and enforce the terms and conditions of Zespri's export authorisation	Regulation 33(1)(b)	Monthly reports from and regular meetings with Zespri plus specific requests for information
To monitor and enforce the non-discrimination rule	Regulations 9 and 33(1)(b)	Compliance monitored and investigation of complaint undertaken
To monitor and enforce the prior notice rule	Regulations 10(a) and 33(1)(b)	Compliance monitored
To monitor and enforce the non-diversification rule	Regulations 11 and 33(b)(1)	Compliance monitored
To monitor and enforce the information disclosure requirements	Regulations 12 to 14 and 33(1)(b)	Compliance monitored
To monitor and enforce the collaborative marketing requirements	Part 4 and Regulation 33(1)(b)	Compliance monitored
To consider requests for exemption from Zespri from the information disclosure requirements	Regulation 21	Considered Zespri's requests and exempted information where Regulation 21(1) and/or (2) were satisfied

KNZ Funding and Cost Recovery

Regulation 39(1) require that KNZ is funded on a cost-recovery basis by charging:

- a) Zespri, in accordance with the export authorisation, for the costs incurred
 - by the Board in administering that authorisation, including monitoring
 - and enforcement under regulation 33(1)(b); and
- b) Zespri and the applicants under the collaborative marketing regime; and
- c) Zespri and the applicants for the reasonable costs of the Board's communications with producers.



When deciding the charges, KNZ must take the following principles into account as far as is reasonably practicable:

- a) Equity – this requires that users/beneficiaries pay costs at a level commensurate with the use or benefit from the service provided. We believe for CM applicants the low minimum fee, weighted tray structure, and discount for multi-year reviews address equity issues. Also under Regulation 39(1)(b) Zespri are charged 10% of the CM costs to reflect the total industry benefit of collaborative marketing.
- b) Efficiency – the cost regime is simple to administer and is relatively easy to understand and calculate all costs involved. KNZ operates a low overheads model with only three staff and utilises Directors expertise wherever possible. For specific projects or complaints external consultants are used, and where possible multiple quotes for services are sought before commissioning the work. For CM applicants KNZ makes sure all fees are received prior to the start of the season so there is no costly or time-consuming debt collection required.
- c) Justifiability – the actual costs of all KNZ's activities are closely monitored and the Board ensures those costs are necessary and reasonable to ensure KNZ carries out its functions.
- d) Transparency – KNZ costs are clearly identified and allocated to Zespri or CM activity based on the time and actual costs involved. This allocation method is reviewed internally on an annual basis and confirmed by Auditors.

The financial accounts and Audit report are published at the end of each year on the KNZ website.

Statement of Financial Performance

Revenue	2018-19	2017-18	2016-17
Funding from Zespri Group	598,924	598,715	496,349
Funding from Collaborative Marketing Fees	225,830	281,592	362,873
Interest Received	336	436	1,289
Other Revenue	847	127	1,771
Total Revenue	825,937	880,870	862,282
Board Expenses	167,596	179,967	143,346
Executive Expenses	209,971	232,137	172,361
Collaborative Marketing Expenses	314,474	362,488	410,457
Other Expenses – Operations	89,430	74,364	90,763
Other Expenses – Overheads	44,466	31,914	45,139
Total Expenses	825,937	880,870	862,066
Surplus before tax	0	0	216
Income Tax Expense	0	0	(216)
Surplus/(Deficit) for the year	0	0	0

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF KIWIFRUIT NEW ZEALAND

Report on the Performance Report

Opinion

We have audited the performance report of Kiwifruit New Zealand ("the entity"), which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2019, the statement of financial position as at 31 March 2019, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year ended 31 March 2019;
 - the service performance for the year then ended; and
 - the financial position of the entity as at 31 March 2019, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ISAE (NZ) 3000 (Revised)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the entity.

PARTNERS: Fraser Lellman CA Kenneth Brown CA Janine Hellyer CA Jenny Lee CA
Donna Kemp CA Paul Manning CA

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Responsibilities of the Boards for the Performance Report

The Board is responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and

- c) such internal control as the board determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the board is responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to

continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

This report is made solely to the entity's directors, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the entity and the entity's directors, as a body, for our audit work, for this report or for the opinions we have formed.



BDO Tauranga
Tauranga
New Zealand
26 June 2019

KNZ BOARD



From left to right:

Ian Greaves, Neville Harris, Andrew Fenton, Kristy McDonald (Chair), Colin Olesen, Tim Main

KNZ EXECUTIVE



Geoff Morgan
Chief Executive



Amy Te Whetu
Executive Assistant



Megan Anderson
Senior Legal Counsel

Contact details

Kiwifruit New Zealand offices are situated at:
81 Girven Road, Mount Maunganui 3116

Postal Address:
PO Box 4683
Mt Maunganui South 3149

Phone: 07 572 3685
Website: www.knz.co.nz



www.knz.co.nz