

# SASB content index 2023

Stora Enso's report against the SASB's Sustainability Accounting Standards includes the standards for Forest Management and Containers & Packaging. In this SASB content index, the specific standard indicators are listed with references to the locations of these disclosures in Stora Enso's

annual reporting. The references are complemented in the index with further data points or information, such as explanations on reasons for omissions as necessary. For more information about Stora Enso's disclosure of financially material ESG topics, see [Stora Enso in capital markets](#).

SASB standard	Content indicator		
Code	Accounting metric	Category	Location and comments
<b>Forestry Management</b>			
<b>Ecosystem Services &amp; Impacts</b>			
RR-FM-160a.1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	<a href="#">Consolidated sustainability figures</a> (Sustainable forestry and biodiversity: Forests, plantations, and lands as of 31 December 2023). The certified areas to each forest certification standard in owned and managed lands in different countries are disclosed in the table.
RR-FM-160a.2	Area of forestland with protected conservation status	Quantitative	<a href="#">Consolidated sustainability figures</a> (Sustainable forestry and biodiversity: Forests, plantations, and lands as of 31 December 2023). The protected areas managed by Stora Enso are reported in the context of local landscapes.
RR-FM-160a.3	Area of forestland in endangered species habitat	Quantitative	<a href="#">Sustainable forestry and biodiversity</a> (Biodiversity Leadership Programme). <a href="#">Consolidated sustainability figures</a> (Sustainable forestry and biodiversity: Forests, plantations and lands as of 31 December 2023). Endangered species habitats managed by Stora Enso are included in the protected areas reported in RR-FM-160a.2.
RR-FM-160a.4	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	Discussion and Analysis	<a href="#">Value from forest</a> . <a href="#">Sustainable forestry and biodiversity</a> .
<b>Rights of Indigenous Peoples</b>			
RR-FM-201a.1	Area of forestland in indigenous land	Quantitative	<a href="#">Human rights</a> ( <a href="#">Acquisition and management of land and natural resource rights</a> ). Related information is reported for Stora Enso's operations in Sweden, Brazil, and China. <a href="#">Community</a> ( <a href="#">Community consultations and land use</a> ).
RR-FM-210a.2	Description of engagement processes and the due diligence practices with respect to human rights, indigenous rights, and the local community	Discussion and Analysis	<a href="#">Human rights</a> . <a href="#">Community</a> ( <a href="#">Ways of working</a> ). <a href="#">Human Rights Guidelines</a> . <a href="#">Environmental Guidelines</a> (Wood and Fiber Sourcing and Land Management Policy objectives).
<b>Climate Change Adaption</b>			
RR-FM-450a.1	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	Discussion and Analysis	Report of the Board of Directors ( <a href="#">Task Force on Climate-related Financial Disclosures</a> ). <a href="#">Value from forest</a> ( <a href="#">Innovations for future-fit forests</a> ).
<b>Activity metrics</b>			
RR-FM-000.A	Area of forestland owned, leased, and/or managed by the entity	Quantitative	<a href="#">Note 4.2 Forest assets</a> (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company).
RR-FM-000.B	Aggregate standing timber inventory	Quantitative	<a href="#">Note 4.2 Forest assets</a> (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company).
RR-FM-000.C	Timber harvest volume	Quantitative	<a href="#">Note 4.2 Forest assets</a> (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company).
<b>Containers &amp; Packaging</b>			
<b>Greenhouse Gas Emissions</b>			
RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	<a href="#">Consolidated sustainability figures</a> (Climate change: emissions: Stora Enso's carbon footprint). In 2023, 71% of the Group's Scope 1 emissions were covered by the European Union Emissions Trading Scheme (EU ETS).
RT-CP-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	Climate change: emissions ( <a href="#">Progress</a> , <a href="#">Summary of Stora Enso's roadmap for reaching the 2030 target for Scope 1 &amp; 2</a> ).
<b>Air Quality</b>			
RT-CP-120a.1	Oxides of nitrogen (NOx) (excluding N <sub>2</sub> O)	Quantitative	<a href="#">Consolidated sustainability figures</a> (Energy: Local air emissions). <a href="#">Sustainability data by production unit</a> .
	Oxides of sulfur (SO <sub>2</sub> ) (SOx)	Quantitative	<a href="#">Consolidated sustainability figures</a> (Energy: Local air emissions). <a href="#">Sustainability data by production unit</a> .
	Volatile organic compounds (VOCs)	Quantitative	<a href="#">Consolidated sustainability figures</a> (Energy: Local air emissions). <a href="#">Sustainability data by production unit</a> .
	Particulate matter (PM)	Quantitative	<a href="#">Consolidated sustainability figures</a> (Energy: Local air emissions). Fine particles = particulate matters.

SASB standard	Content indicator		
Code	Accounting metric	Category	Location and comments
<b>Energy Management</b>			
RT-CP-130a.1	Total energy consumed	Quantitative	<u>Consolidated sustainability figures</u> (Energy: Key figures for energy). When including all production units, the Group's total energy consumption was 25 TWh in 2023 (33 in 2022). The Group's reporting of energy consumption is expressed as watt hours and is based on lower heating values.
	Percentage grid electricity	Quantitative	The share of grid electricity in the total energy consumption was 5% in 2023 (11% in 2022). Electricity from Pohjolan Voima Oy (PVO), where Stora Enso is a minority shareholder, accounted as own electricity generation.
	Percentage renewable	Quantitative	The share of renewable energy in the total energy consumption was 65% in 2023 (65% in 2022). Includes trading of Guarantees of Origin of electricity. Grid electricity information partly based on previous year data due to data availability at the time of Stora Enso's annual report publication. The Group's reporting on bioenergy follows the criteria set by the EU Renewable Energy Directive (RED) and Emission Trading Scheme (ETS), and national legislations. For more information, see also <u>Energy</u> and Sustainable forestry and biodiversity ( <u>Stora Enso Biodiversity Leadership Programme</u> ).
	Total self-generated energy	Quantitative	The Group's total energy self-sufficiency rate was 72% in 2023 (69% in 2022). Electricity from Pohjolan Voima Oy (PVO), where Stora Enso is a minority shareholder, accounted as own generation. For more information, see also <u>Energy</u> .
<b>Water Management</b>			
RT-CP-140a.1	1) Total water withdrawn, 2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	<u>Water</u> ( <u>Progress</u> , <u>Water availability and water stress</u> ).
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	<u>Water</u>
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	<u>Environmental incidents</u> . Six of the reported incidents (at six sites) were water-related.
<b>Waste Management</b>			
RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Quantitative	<u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste: Key figures for circularity, materials, residuals, and waste). Hazardous waste is defined following the European Union Waste Framework Directive. Breakdown data for hazardous waste recycling from our authorised service providers is not collected and thus not available.
<b>Product Safety</b>			
RT-CP-250a.1	Number of recalls issued, total units recalled	Quantitative	No incidents during the reporting year.
RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and Analysis	Product stewardship ( <u>Product safety</u> , <u>Certified sustainability</u> ).
<b>Product Lifecycle Management</b>			
RT-CP-410a.1	Percentage of raw materials from (1) recycled content, (2) renewable sources, and (3) renewable and recycled content	Quantitative	<u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste: Material use by type). Recycled paper and board is both renewable and recycled content.
RT-CP-410a.2	Revenue from products that are reusable, recyclable and/or compostable	Quantitative	Circularity ( <u>Progress</u> ). The Group's reporting is currently based on production volumes. Revenue-based reporting currently not supported by the systems.
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	<u>Circularity</u> . <u>Product stewardship</u> .
<b>Supply Chain Management</b>			
RT-CP-430a.1	Total wood fiber produced, percentage from certified sources	Quantitative	<u>Consolidated sustainability figures</u> (Sustainable forestry and biodiversity: Key forest related figures).
RT-CP-430a.2	Total aluminium purchased, percentage from certified sources	Quantitative	In 2023, Stora Enso purchased 178 tonnes of aluminium for its packaging products (253 tonnes in 2022). The used aluminium was not certified against sustainability certification schemes. The Group also utilises chemicals that include aluminium. The Group's Varkaus mill in Finland recycles Used Beverage Cartons (UBC) and in the recycling process separates aluminium, which is sold as a recycled aluminium product.
<b>Activity metrics</b>			
RT-CP-000.A	Amount of production, by substrate	Quantitative	Report of the Board of Directors ( <u>Production and external deliveries</u> ).
RT-CP-000.B	Percentage of production as: (1) paper/wood (2) glass (3) metal, and (4) plastic	Quantitative	All of Stora Enso's packaging products are based on wood fibre.
RT-CP-000.C	Number of employees	Quantitative	Report of the Board of Directors ( <u>Social and employee matters: Employees</u> ).