

GRI Content Index

Stora Enso’s sustainability reporting for 2022 is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards).

Our reporting is prepared in accordance with the GRI Standards. This means that our reporting covers all the General Disclosures, as well as the Topic-specific Standards we deem material. In this online GRI Content Index, we list our disclosures with reference to the GRI Standards, and refer to the locations (supported by URL links) where these issues are addressed in our annual reporting. The location references are complemented in the index with additional information, such as explanations on reasons for omission as necessary.

Topic-specific data boundaries
Impacts that make sustainability topics relevant to us may occur outside Stora Enso,

or they may only be material for some of our operations or locations. When our reporting on a sustainability disclosure only concerns specific units, geographical regions or other data collection boundaries, based on the identified materiality, this is specified in connection with the respective disclosure. For more information on data boundaries, see [Consolidation of sustainability statements](#).

Management approach disclosures
Stora Enso’s sustainability reporting follows the Group’s sustainability agenda. In terms of the GRI Standards, the management approach to sustainability is described in the Strategy, governance, and stakeholders

chapter. In addition, topic-specific chapters in the report describe the respective opportunities and challenges, while providing context on why the topic is material. Topic-specific chapters further explain respective strategies and policies as well as respective processes, procedures and systems.

Statement of use
Stora Enso Oyj has reported in accordance with the GRI Standards for the period 1 January 2022–31 December 2022.

GRI 1 used
GRI 1: Foundation 2021

GRI standard	Content indicator	Location and comments	Omission
General disclosures			
GRI 2: General Disclosures 2021			
2-1	Organizational Details	Report of Board of Directors (Introduction to Stora Enso , Share capital), Sustainable forestry and biodiversity (graph: Wood procurement by region), Sustainability data by production unit, This is Stora Enso	
2-2	Entities included in the organization’s sustainability reporting	Notes 30 and 31. Consolidation of sustainability statements . Entities in financial reporting are also covered by sustainability reporting following the consolidation principles for sustainability statements.	
2-3	Reporting period, frequency and contact point	1 January 2022–31 December 2022. Annual. Stora Enso additionally provides quarterly updates on selected sustainability topics in the Group’s Interim Reports available on the Group’s website. AR back cover	
2-4	Restatements of information	Consolidation of sustainability statements , Details on restatements available in Consolidated sustainability figures	
2-5	External assurance	Auditor’s assurance report	
2-6	Activities, value chain and other business relationships	Report of Board of Directors (Introduction to Stora Enso , Markets and deliveries), Strategy (Our business model), Sustainability reporting (Sustainable forestry and biodiversity , Sustainable sourcing).	
2-7	Employees	Note 3, Sustainability report (Employees , Consolidated sustainability figures)	
2-8	Workers who are not employees	Employees (Accounting principles)	
2-9	Governance structure and composition	Strategy, governance, and stakeholders , Corporate Governance (Board of Directors , Board Committees, Management of the Company) See also the presentation of Board of Directors and Group Leadership Team. The Board Diversity Policy sets out the aspects of diversity in Board composition to be taken into account in the Board member nomination process.	
2-10	Nomination and selection of the highest governance body	Corporate Governance (Shareholders’ Nomination Board , Board Diversity Policy)	
2-11	Chair of the highest governance body	The chair of the Board of Directors is independent from the company’s executive management.	
2-12	Role of the highest governance body in overseeing the management of impacts	Strategy, governance, and stakeholders , Corporate Governance (Board of Directors , Board Committees, Control Environment)	
2-13	Delegation of responsibility for managing impacts	Strategy, governance, and stakeholders , Corporate Governance (Board of Directors , Board Committees, Management of the Company)	
2-14	Role of the highest governance body in sustainability reporting	Strategy, governance, and stakeholders , Corporate Governance (Board of Directors , Board Committees, Management of the Company)	
2-15	Conflicts of interest	Corporate Governance (Board of Directors), Guidelines for Related Party Transactions, see also the CVs of Board of Directors in the Corporate Governance, including memberships in other companies and previous positions.	
2-16	Communication of critical concerns	Strategy, governance, and stakeholders (Stakeholder engagement) and Business ethics (Ways of working, table: Non-compliance cases).	
2-17	Collective knowledge of the highest governance body	Strategy, governance, and stakeholders , Corporate Governance (Board of Directors , Board Committees, Control Environment)	

GRI standard	Content indicator	Location and comments	Omission
2-18	Evaluation of the performance of the highest governance body	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees). The evaluation of the Board's performance is generic in its nature and focuses mostly on working methods and not on any specific area in particular. However, if concerns relating to sustainability issues arise, the Sustainability and Ethics Committee's role is to identify those issues and bring them to the agenda of the Board of Directors. The Sustainability and Ethics Committee further evaluates its performance annually in relation to its responsibility focus areas and how it manages them.	
2-19	Remuneration policies	Remuneration report, Note 7 Board and executive remuneration, Note 21, Strategy, Governance and stakeholders (Sustainability Governance)	
2-20	Process to determine remuneration	Remuneration report, Note 7 Board and executive remuneration	
2-21	Annual total compensation ratio	Remuneration report (Five-year comparison of paid remuneration)	Remuneration ratios not available. System development to improve the reporting is ongoing.
2-22	Statement on sustainable development strategy	CEO message	
2-23	Policy commitments	Human rights (Continued focus on due diligence, Stora Enso's key tools for human rights due diligence). See also the annual Slavery and Human Trafficking Statement available on our website. Stora Enso's due diligence on human rights is incorporated into continuous or periodic monitoring covering all Stora Enso's operations. In addition, Stora Enso applies several project-specific tools for human rights due diligence as described in the Human Rights chapter of the report. Strategy, governance, and stakeholders (Approach to sustainability, Sustainability policies, Materiality), Materials, residuals and waste (Ways of working, Environmental Guidelines), Water (Ways of working), Community (Ways of working), Human Rights (Ways of working, Human rights guidelines), Business ethics	
2-24	Embedding policy commitments	Business ethics, Strategy, governance and stakeholders (Sustainability governance)	
2-25	Processes to remediate negative impacts	Employees (Targets and performance, Policies and guidelines, Ways of working), Human rights (Ways of working), Business ethics (Ways of working), Human Rights guidelines, Sustainable sourcing (Policies and guidelines, Ways of working)	
2-26	Mechanisms for seeking advice and raising concerns	Business ethics	
2-27	Compliance with laws and regulations	Environmental incidents. In 2022, Stora Enso paid 941 EUR in environmental fines and penalties.	
2-28	Membership associations	Strategy, governance, and stakeholders (Collaboration with non-governmental organisations, Key memberships in industry and trade associations)	
2-29	Approach to stakeholder engagement	Strategy, governance, and stakeholders (Significant stakeholder groups for Stora Enso, Stakeholder engagement)	
2-30	Collective bargaining agreements	Employees (Ways of working)	
Material topics			
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Strategy, governance, and stakeholders (Materiality, Significant stakeholder groups for Stora Enso)	
3-2	List of material topics	Strategy, governance, and stakeholders (Our sustainability framework, Materiality)	
Economic performance			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Note 1, Tax footprint, Financial results – Group	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 201: Economic performance 2016			
201-1	Direct economic value generated and distributed	Consolidated sustainability figures (table: Economic value for Stora Enso's stakeholders (EUR million))	
201-2	Financial implications and other risks and opportunities due to climate change	Consolidated sustainability figures (table: Economic value for Stora Enso's stakeholders (EUR million))	Quantitative results for financial implications and cost actions not reported.
201-3	Defined benefit plan obligations and other retirement plans	Note 20 Post-employment benefits	Percentages of salary contributed by employee and employers follow local legislation and varies country-by-country. Due to these country-level variations the Group-level consolidation of information is considered not applicable.
201-4	Financial assistance received from government	Stora Enso in Capital Markets, Note 5, Note 9, Tax footprint	

GRI standard	Content indicator	Location and comments	Omission
Market presence			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees (<u>Policies and guidelines</u> , <u>Ways of working</u>), Human rights (<u>Why it matters</u>), Sustainable sourcing (<u>Ways of working</u>)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 202: Market presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Consolidated sustainability figures (<u>Lowest wages compared to local minimum wages</u>), Sustainable sourcing (<u>Policies and guidelines</u>). Breakdown of data by gender is considered not material and therefore not applicable. As stated in the Group's Supplier Code of Conduct, Stora Enso requires suppliers to pay employees at least the national minimum wage while recognising the right of its employees to reasonable remuneration.	
Indirect economic impacts			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Community (<u>Why it matters</u> , <u>Ways of working</u> , <u>Policies and guidelines</u>)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 203: Indirect economic impacts 2016			
203-1	Infrastructure investments and services supported	Community	
203-2	Significant indirect economic impacts	Community. Stora Enso's community engagement and investments are based on consultation with stakeholders. Their significance is not currently evaluated for the annual reporting purposes, and thus this information is not available.	
Anti-corruption			
GRI 3: Material Topics 2021			
3-3	Management of material topics	<u>Business ethics</u> , Sustainable sourcing (<u>Why it matters</u> , <u>Ways of working</u>)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	<u>Business ethics</u> (<u>Ways of working</u>). Report of Board of Directors (<u>Risks and risk management – Ethics and Compliance</u>). Specific risks related to corruption are discussed in our Business Practice Policy available at our website.	
205-2	Communication and training about anti-corruption policies and procedures	<u>Business ethics</u> (<u>Targets and performance</u>), Sustainable sourcing (<u>Targets and performance</u>)	
205-3	Confirmed incidents of corruption and actions taken	<u>Business ethics</u> (table: <u>Non-compliance cases</u> , table: <u>Breakdown of potential non-compliance cases</u> , <u>Ways of working</u>)	
Anti-competitive behaviour			
GRI 3: Material Topics 2021			
3-3	Management of material topics	<u>Business ethics</u> (<u>Why it matters</u> , <u>Ways of working</u> , <u>Policies and guidelines</u>)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 206: Anti-competitive behaviour 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<u>Business ethics</u> , Board of Directors report (<u>Anti-corruption and bribery matters</u> , <u>Legal proceedings</u>)	
Materials			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Materials, residuals and waste (<u>Policies and guidelines</u> , <u>Ways of working</u>)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	Circularity (<u>Targets and performance</u>) Materials, residuals and waste (graph: <u>Material use by type</u>). The packaging materials we produce and use to protect our pulp, paper, and paper board deliveries during their transportation mainly consist of our own recyclable fibre-based products. As an exception to this, plastic wrappings are currently used for packing certain solid wood products.	
301-2	Recycled input materials used	Circularity (<u>Targets and performance</u>) Materials, residuals and waste (graph: <u>Material use by type</u>). See also 301-1.	
301-3	Reclaimed products and their packaging materials	Circularity (<u>Targets and performance</u>) Materials, residuals and waste (graph: <u>Material use by type</u>). See also 301-1.	

GRI standard	Content indicator	Location and comments	Omission
Energy			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Energy (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	Energy (Accounting principles , graph: Fuels , table: Other performance indicators).	
302-3	Energy intensity	Energy (table: Other performance indicators)	
302-4	Reduction of energy consumption	Energy (Targets and performance)	
Water and Effluents			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Water (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	Water (Why it matters , Targets and performance , Ways of working), Consolidation of sustainability statements	
303-2	Management of water discharge-related impacts	Water (Water effluents and water stress , Policies and guidelines , Ways of working), Stora Enso Environmental guidelines	
303-3	Water withdrawal	Water (Water effluents and water stress , Ways of working , table: Other performance indicators). Water withdrawal by sources in water stress areas is deemed as not material due to minor volume and local impact. All surface and groundwater in our water withdrawal is considered as freshwater. Group-wide analyses for Total Dissolved Solids is not available.	
303-4	Water discharges	Water (Water effluents and water stress , Ways of working , table: Other performance indicators). All our water discharges are considered to be destined to freshwater. Group-level data on water discharges by the type of destination or analyses for Total Dissolved Solids are not available.	
303-5	Water consumption	Water (Accounting principles , Water effluents and water stress , table: Other performance indicators). Our operations do not rely on significant water storages. During 2022, these units withdrew 38,000 m ³ of water, which is well below 0.1% of the Group's total water withdrawal.	
Biodiversity			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainable forestry and biodiversity (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainable forestry and biodiversity (table: Forests, plantations, and lands as of 31 December 2022)	
304-2	Significant impacts of activities, products, and services on biodiversity	Sustainable forestry and biodiversity	
304-3	Habitats protected or restored	Sustainable forestry and biodiversity (table: Forests, plantations, and lands as of December 2022 ; Protecting biodiversity in Brazil). Applicable for owned and managed lands by Stora Enso. Third-party audited forest certifications as well as the authorities' requirements cover protected and restored areas as defined within the respective voluntary schemes and legislation. Our joint operation Veracel's Atlantic Forest Programme is a part of the multi-stakeholder work and conservation objectives of the Atlantic Rainforests in Brazil.	
Emissions			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Climate change: emissions (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Climate change: emissions (Accounting principles , Targets and performance ; table: Other performance indicators ; graph: Stora Enso's scope 1 and 2 GHG emissions); Sustainability data by unit ; Consolidation of sustainability statements	
305-2	Energy indirect (Scope 2) GHG emissions	Climate change: emissions (Accounting principles , Targets and performance ; table: Other performance indicators ; graph: Stora Enso's scope 1 and 2 GHG emissions); Energy (Accounting principles, Targets and performance) , Sustainability data by unit ; Consolidation of sustainability statements	
305-3	Other indirect (Scope 3) GHG emissions	Climate change: emissions (Accounting principles , Targets and performance ; table: Other performance indicators); Consolidation of sustainability statements . Data not available for biogenic CO ₂ emissions in scope 3.	
305-4	GHG emissions intensity	Climate change: emissions (graph: Stora Enso's GHG emissions in relation to production)	

GRI standard	Content indicator	Location and comments	Omission
305-5	Reduction of GHG emissions	Climate change: emissions (Targets and performance , table: Other performance indicators , graph: Stora Enso's scope 1 and 2 emissions , Summary of Stora Enso's roadmap for reaching the 2030 target for scope 1 and 2); Consolidation of sustainability statements	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Energy (table: Local air emissions). Fine particles = Particular Matter. In addition to reported air emissions, Stora Enso's operations do not emit significant Persistent organic pollutants (POP) or Hazardous air pollutants (HAP) and their reporting in the Group's annual report is not deemed material.	
Waste			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Materials, residuals and waste (Targets and performance , Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	Materials, residuals and waste (Ways of working , Why it matters)	
306-2	Management of significant waste-related impacts	Materials, residuals and waste (Policies and guidelines , Ways of working)	
306-3	Waste generated	Materials, residuals and waste (Targets and performance , graphs: Utilisation of process waste and residual materials , Process waste to landfill)	
306-5	Waste directed to disposal	Materials, residuals and waste (Targets and performance ; graphs: Utilisation of process waste and residual materials , Process waste to landfill). Breakdown to onsite and offsite disposal of residuals by utilisation category is not deemed material for the Group reporting. Breakdown data by recovery operation for hazardous waste from our authorised service providers is not collected and thus not available.	
Supplier environmental assessment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainable forestry and biodiversity (Policies and guidelines , Ways of working , graph: Wood procurement by region) Sustainable sourcing (Policies and guidelines , Ways of working), Consolidation of sustainability statements	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 308: Supplier environmental assessment 2016			
308-1	New suppliers that were screened using environmental criteria	Sustainable sourcing (Targets and performance , Ways of working)	
Employment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees (Policies and guidelines , Ways of working), Consolidation of sustainability statements	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Consolidated sustainability figures: Employee distribution and turnover	
Labor management relations			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 402: Labor management relations 2016			
402-1	Minimum notice periods regarding significant operational changes	Employees (Support in responsible exits and restructuring situations). In significant operational changes notice periods are typically several months and defined in local legislation and/or collective bargaining agreements.	
Occupational health and safety			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Safety (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 403: Occupational health and safety 2018			
403-1	Occupational health and safety management system	Safety (Ways of working), Consolidation of sustainability statements	
403-2	Hazard identification, risk assessment, and incident investigation	Safety (Targets and performance , Ways of working). We require our units to conduct periodic risk assessments to ensure that the work-related occupational safety and health risks are identified together with the employees and that the employees understand the risks relevant to their job. Risk assessments are reviewed or updated when significant changes to work or an incident have occurred. See also 403-8.	
403-3	Occupational health services	Safety (Ways of working , Policies and guidelines). Occupational medical and healthcare services are defined locally and vary between our locations of operation.	

GRI standard	Content indicator	Location and comments	Omission
403-4	Worker participation, consultation, and communication on occupational health and safety	Employees (<u>Fair labour</u>). Safety (<u>Targets and performance</u> , <u>Ways of working</u>). The responsibilities, meeting frequencies and decision-making authorities in the units' safety committees are defined locally following legislation and collective bargaining agreements. As stated in our Health and Safety Policy, our Health and Safety activities are proactive, preventive, and realised through cooperation between the company, our employees, and other key stakeholders.	
403-5	Worker training on occupational health and safety	Safety (<u>Targets and performance</u> , <u>Ways of working</u>), Our people (<u>Providing a safe, diverse and inclusive environment</u>)	
403-6	Promotion of worker health	Safety (<u>Policies and guidelines</u>). Occupational medical and healthcare services are defined locally and vary between our locations of operation.	Non-occupational and voluntary medical and health services not described.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>Sustainable sourcing</u> , <u>Product stewardship (Product safety)</u>	
403-8	Workers covered by an occupational health and safety management system	Safety (<u>Ways of working</u>), Sustainability data by unit (<u>Certificates</u>). Safety management activities and processes at the remaining units have been implemented in line with ISO 45001 management standard requirements. The coverage of third-party audited OHS management system for our own employees is estimated to reflect the coverage for onsite-contractor workers, but accurate data on this is not currently available.	
Training and education			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees (<u>Policies and guidelines</u> , <u>Ways of working</u>), Our people and culture (<u>Our people promise and expectations</u>). Trainings for employees are primarily defined and managed locally in the units. In addition, the Group provides leadership development training for managers across the organization. The Group also coordinates development initiatives focusing on strategic development areas.	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 404: Training and education 2016			
404-1	Average hours of training per year per employee	Consolidated sustainability figures (<u>Key employee related figures</u>)	Breakdown of data by gender is considered not material and therefore not applicable.
404-2	Programs for upgrading employee skills and transition assistance programs	Employees (<u>Leadership development</u> ; <u>Support in responsible exit and restructuring situations</u>)	
404-3	Percentage of employees receiving regular performance and career development reviews	Employees (<u>Ways of working</u>)	Percentage data not available for 2022 due to a system change.
Diversity and equal opportunity			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Our people and culture (<u>Providing a safe, diverse, and inclusive environment</u>), Employees (<u>Policies and guidelines</u>), <u>Consolidation of sustainability statements</u>	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 405: Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees	Consolidated sustainability figures (table: <u>Employee distribution and turnover</u>) and Corporate Governance (<u>Board diversity in figures</u>)	
405-2	Ratio of basic salary and remuneration of women to men	Employees (table: <u>Female employees' compensation compared to male employees' compensation</u>)	Ratios are weighted averages based on gender salary comparisons within each country's employee categories (career levels). Therefore, breakdown per employee category is considered not applicable in reporting for 2022.
Non-discrimination			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Our people (<u>Providing a safe, diverse, and inclusive environment</u>), Employees (<u>Policies and guidelines</u>), Business ethics (<u>Ways of working</u>), <u>Consolidation of sustainability statements</u>	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Business ethics (<u>Ways of working</u>)	

GRI standard	Content indicator	Location and comments	Omission
Freedom of association and collective bargaining			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees (Fair labour), Human rights	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 407: Freedom of association and collective bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human rights (Fair labour), Employees (Fair labour), Business ethics (Why it matters), Sustainable sourcing (Ways of working). Overall measures embedding the topic are described in these chapters.	
Child labour			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Human rights (Why it matters , Children's rights , Ways of working , Policies and guidelines), Human rights guidelines	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 408: Child Labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	Please see chapter 'Identifying risks of modern slavery' in our Slavery and Human Trafficking Statement available on our website.	
Forced or compulsory labour			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Human rights (Why it matters , Ways of working , Policies and guidelines)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 409: Forced or compulsory labour 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Please see chapter 'Identifying risks of modern slavery' in the Slavery and Human Trafficking Statement available on our website.	
Rights of indigenous peoples			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Human rights (Ways of working , Acquisition and management of land and natural resource rights)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 411: Rights of indigenous peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	Human rights (Acquisition and management of land and natural resource rights). No incidents of violations.	
Local communities			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Community (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 413: Local communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Community	Data not available on the percentage of operations with implemented local community engagement, impact assessments, and/or development programs.
413-2	Operations with significant actual and potential negative impacts on local communities	Community (Why it matters)	
Suppliers social assessment			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainable sourcing (Why it matters , Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 414: Suppliers social assessment 2016			
414-1	New suppliers that were screened using social criteria	Sustainable sourcing (Targets and performance , Ways of working)	

GRI standard	Content indicator	Location and comments	Omission
Public policy			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Strategy, governance, and stakeholders (EU policy engagement), Business ethics (Policies and guidelines , Ways of working)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 415: Public policy 2016			
415-1	Political contributions	As a general rule, Stora Enso does not make political contributions. Guidance and rules for political contributions are defined in our Business Practice Policy, available on our website . No financial or in-kind political contributions in 2022.	
Customer health and safety			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Product stewardship (Product safety , Certified sustainability)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 416: Customer health and safety 2016			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No significant incidents of non-compliance occurred during the year.	
Marketing and labeling			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Product stewardship	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 417: Marketing and labeling 2016			
417-2	Incidents of non-compliance concerning product and service information and labeling	No significant incidents of non-compliance occurred during the year.	
Customer privacy			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Business ethics (Why it matters , Employee involvement)	Materiality assessment not fully responding to all criterias in the GRI 2021 for 3-3.
GRI 418: Customer privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business ethics . During 2022 three data privacy cases reported to right holders and authorities, involving a risk of private information leak. No sanctions or requests for corrective actions from authorities	