

SASB Content Index

Stora Enso's report against the SASB's Sustainability Accounting Standards includes the standards for Forest Management and Containers & Packaging. In this Stora Enso's online SASB Content Index, the specific standard indicators are listed with references

to the locations of these disclosures (supported by URL links) 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 engagement with SASB and efforts to improve the disclosure of financially material ESG topics for investors, see [Stora Enso in capital markets](#).

SASB STANDARD	CONTENT INDICATOR		
Forestry Management			
Code	Accounting Metric	Category	Location and comments
Ecosystem Services & Impacts			
RR-FM-160a.1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	Sustainable forestry (Table: Forests, plantations, and lands as of 31 December 2022). The certified areas to each forest certification standard in owned and managed lands in different countries is disclosed in the table.
RR-FM-160a.2	Area of forestland with protected conservation status	Quantitative	Sustainable forestry and biodiversity (Table: Forests, plantations, and lands as of 31 December 2022). 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	The forest - our most valuable asset (Biodiversity action programme for our own forests in Sweden); Sustainable forestry (Table: Forests, plantations and lands as of 31 December 2022). 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	The forest - our most valuable asset , Sustainable forestry and biodiversity
Rights of Indigenous Peoples			
RR-FM-201a.1	Area of forestland in indigenous land	Quantitative	Human rights (Acquisition and management of land and natural resource rights). Related information is reported for Stora Enso's operations in Sweden, Brazil and China.
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	Human rights , Community (Ways of working) , Stora Enso's Human Rights Guidelines , Stora Enso's Environmental Guidelines (Wood and Fiber Sourcing, and Land Management policy objectives)
Climate Change Adaption			
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 (Climate-related financial disclosures (TCFD)); The forest - our most valuable asset (Sustainable forest management and biodiversity; Innovations for future-fit forests)
Activity metrics			
RR-FM-000.A	Area of forestland owned, leased, and/or managed by the entity	Quantitative	FR Note 12: Forest assets (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company)
RR-FM-000.B	Aggregate standing timber inventory	Quantitative	FR Note 12: Forest assets (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company)
RR-FM-000.C	Timber harvest volume	Quantitative	FR Note 12: Forest assets (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company)
Containers & Packaging			
Code	Accounting Metric	Category	Location and comments
Greenhouse Gas Emissions			
RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Climate change: emissions (Other performance indicators). In 2022, out of all the Group's Scope 1 emissions 74% 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 (Targets and performance , Graph: Summary of Stora Enso's roadmap for reaching the 2030 target for scope 1 and 2)
Air Quality			
RT-CP-120a.1	Oxides of nitrogen (NOx) (excluding N2O)	Quantitative	Energy (Table: Local air emissions). Sustainability data by production unit
	Oxides of sulfur (SO2) (SOx)	Quantitative	Energy (Table: Local air emissions). Sustainability data by production unit
	Volatile organic compounds (VOCs)	Quantitative	Energy (Table: Local air emissions). Sustainability data by production unit
	Particulate matter (PM)	Quantitative	Energy (Table: Local air emissions). Fine particles = particulate matters.

Energy Management			
RT-CP-130a.1	Total energy consumed	Quantitative	Energy (Table: Other performance indicators). When including all production units, the Group's total energy consumption was 33 TWh in 2022 (36 in 2021). 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 11% (13% in 2021). 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 2022 (62% in 2021). 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 Energy; Sustainable forestry and biodiversity (Stora Enso Biodiversity Leadership Programme)
	Total self-generated energy	Quantitative	The Group's total energy self-sufficiency rate was 65% in 2022 (64% in 2021). Electricity from Pohjolan Voima Oy (PVO), where Stora Enso is a minority shareholder, accounted as own generation. For more information, see also Energy .
Water Management			
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	Water (Targets and performance; Water effluents and water stress)
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	Water
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	Environmental incidents . Seven of the reported incidents (at Launkalne, Imavere, Enocell, Sunila (3) and Gruvön) were water-related.
Waste Management			
RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Quantitative	Materials, residuals, and waste (Other performance indicators). Hazardous was 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.
Product Safety			
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 (Product safety; Certified sustainability)
Product Lifecycle Management			
RT-CP-410a.1	Percentage of raw materials from (1) recycled content, (2) renewable sources, and (3) renewable and recycled content	Quantitative	Materials, residuals, and waste (Graph: 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 (Targets and performance). Our 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	Circularity, Product stewardship
Supply Chain Management			
RT-CP-430a.1	Total wood fiber produced, percentage from certified sources	Quantitative	Sustainable forestry and biodiversity (Other performance indicators)
RT-CP-430a.2	Total aluminium purchased, percentage from certified sources	Quantitative	In 2022 Stora Enso purchased 253 tonnes of aluminium for its packaging products (319 tonnes in 2021). The used aluminium was not certified against sustainability certification schemes. The Group also utilizes chemicals that include aluminium. The Group's Varkaus Mill recycles Used Beverage Cartons (UBC) and in the recycling process separates aluminium, which is sold as a recycled aluminium product.
Activity metrics			
RT-CP-000.A	Amount of production, by substrate	Quantitative	Report of the Board of Directors (Production and external deliveries)
RT-CP-000.B	Percentage of production as: (1) paper/wood (2) glass (3) metal, and (4) plastic	Quantitative	All Stora Enso's packaging products are wood fibre based products.
RT-CP-000.C	Number of employees	Quantitative	Report of the Board of Directors (Social and employee matters: Employees)