

# GRI content index 2023

Stora Enso’s sustainability reporting for 2023 is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards).

Stora Enso’s sustainability reporting is prepared in accordance with the GRI Standards covering all General Disclosures and Topic-specific Standards deemed material. This GRI Content Index lists disclosures with reference to the GRI Standards and refers to the locations (supported by URL links) where these issues are addressed. The references are complemented with additional clarifications and reasons for omission as necessary.

### Topic-specific data boundaries

Factors that render sustainability topics material to the Group can occur beyond the scope of its owned operations, or may only be material to some of the Group’s operations or locations. If the reporting is prepared with specific data boundaries, this is specified in the accounting principles for the respective disclosure (see [Consolidated Sustainability figures](#)).

### 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 chapter [Sustainability approach, governance, and stakeholders](#).

In addition, topic-specific chapters in the report describe the respective opportunities and challenges, while providing context on why the topic is material. They also further explain respective strategies, processes, procedures and systems. The chapter 'Policies and guidelines' lists the documents guiding the Group’s sustainability work.

### Statement of use

Stora Enso Oyj has reported in accordance with the GRI Standards for the period 1 January 2023–31 December 2023.

### GRI 1 used

GRI 1: Foundation 2021

GRI standard	Content indicator	Location and comments	Omission
<b>General disclosures</b>			
GRI 2: General Disclosures 2021			
2-1	Organisational details	Report of the Board of Directors ( <a href="#">Introduction to Stora Enso</a> , <a href="#">Share capital</a> ). <a href="#">Consolidated sustainability figures</a> (Sustainable forestry and biodiversity: Wood procurement by region). <a href="#">Sustainability data by production unit</a> . This is Stora Enso.	
2-2	Entities included in the organization’s sustainability reporting	Notes 6.2 <a href="#">Group companies</a> and 6.3 <a href="#">Related party transactions</a> . <a href="#">Consolidation of sustainability statements</a> . 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 2023–31 December 2023. Annual. Stora Enso additionally provides quarterly updates on selected sustainability topics in the Group’s Interim Reports available on the Group’s <a href="#">website</a> . <a href="#">AR back cover</a> .	
2-4	Restatements of information	<a href="#">Consolidation of sustainability statements</a> . Details on restatements available in <a href="#">Consolidated sustainability figures</a> .	
2-5	External assurance	<a href="#">Auditor’s assurance report</a> . About this report.	
2-6	Activities, value chain and other business relationships	Report of the Board of Directors ( <a href="#">Introduction to Stora Enso</a> , <a href="#">Markets and deliveries</a> ). This is Stora Enso ( <a href="#">Our business model</a> ). <a href="#">Sustainable forestry and biodiversity</a> . <a href="#">Sustainable sourcing</a> .	
2-7	Employees	Note 3. <a href="#">Employee remuneration</a> . <a href="#">Employees</a> . <a href="#">Consolidated sustainability figures</a> .	Breakdowns not presented separately for permanent and temporary employees. Data on part-time or non-guaranteed hours employees not available.
2-8	Workers who are not employees	<a href="#">Consolidated sustainability figures</a> (Employees: Accounting principles for employee-related data).	
2-9	Governance structure and composition	<a href="#">Sustainability approach, governance, and stakeholders</a> . Corporate Governance ( <a href="#">Board of Directors</a> , <a href="#">Board Committees</a> , <a href="#">Management of the Company</a> ) See also the presentation of Board of Directors and Group Leadership Team. The <a href="#">Board Diversity Policy</a> 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 ( <a href="#">Shareholders’ Nomination Board</a> , <a href="#">Board Diversity Policy</a> ).	
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	<a href="#">Sustainability approach, governance, and stakeholders</a> . Corporate Governance ( <a href="#">Board of Directors</a> , <a href="#">Board Committees</a> , <a href="#">Control environment</a> ).	

GRI standard	Content indicator	Location and comments	Omission
GRI 2: General Disclosures 2021			
2-13	Delegation of responsibility for managing impacts	<a href="#">Sustainability approach, governance, and stakeholders</a> . Corporate Governance ( <a href="#">Board of Directors</a> , <a href="#">Board Committees</a> , <a href="#">Management of the Company</a> ).	
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Sustainability approach, governance, and stakeholders</a> . Corporate Governance ( <a href="#">Board of Directors</a> , <a href="#">Board Committees</a> , <a href="#">Management of the Company</a> ).	
2-15	Conflicts of interest	Corporate Governance ( <a href="#">Board of Directors</a> ). Guidelines for Related Party Transactions. See also the <a href="#">CVs</a> of Board of Directors in the Corporate Governance, including memberships in other companies and previous positions.	
2-16	Communication of critical concerns	<a href="#">Sustainability approach, governance, and stakeholders (Stakeholder engagement)</a> . Business ethics ( <a href="#">Ways of working</a> ). <a href="#">Consolidated sustainability figures</a> (Business ethics: Non-compliance cases).	
2-17	Collective knowledge of the highest governance body	<a href="#">Sustainability approach, governance, and stakeholders</a> . Corporate Governance ( <a href="#">Board of Directors</a> , <a href="#">Board Committees</a> , <a href="#">Control environment</a> ).	
2-18	Evaluation of the performance of the highest governance body	<a href="#">Sustainability approach, governance, and stakeholders</a> . Corporate Governance ( <a href="#">Board of Directors</a> , <a href="#">Board Committees</a> ). 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	<a href="#">Remuneration Report</a> . Notes <a href="#">3.2 Board and executive remuneration</a> and <a href="#">3.4 Employee variable compensation and equity incentive schemes</a> . Sustainability approach, governance, and stakeholders ( <a href="#">Sustainability governance</a> ).	
2-20	Process to determine remuneration	<a href="#">Remuneration Report</a> . Note <a href="#">3.2 Board and executive remuneration</a> .	
2-21	Annual total compensation ratio	<a href="#">Remuneration report (Five-year development of paid remuneration and Company performance)</a> . <a href="#">Consolidated sustainability figures</a> (Employees: Key employee related figures).	For 2023 reporting, the median annual total compensation comparison is done only for base salary. Excludes De Jong units and joint operations. System development ongoing to improve the reporting. No comparative data available due to a system change in 2023.
2-22	Statement on sustainable development strategy	<a href="#">CEO message</a>	
2-23	Policy commitments	<a href="#">Policies and guidelines</a> . See also the annual <a href="#">Slavery and Human Trafficking Statement</a> . Stora Enso's due diligence on human rights is incorporated into continuous or periodic monitoring practices covering all Stora Enso's operations. In addition, Stora Enso applies several project-specific tools for human rights due diligence as described in <a href="#">Human rights</a> . Sustainability approach, governance, and stakeholders ( <a href="#">Approach to sustainability</a> , <a href="#">Sustainability policies</a> , <a href="#">Materiality</a> ). Materials, residuals, and waste ( <a href="#">Ways of working</a> ). Water ( <a href="#">Ways of working</a> ). Community ( <a href="#">Ways of working</a> ). Human rights ( <a href="#">Ways of working</a> ). <a href="#">Business ethics</a> .	Stora Enso's key policies are publicly available. In addition, there are several internal guidelines and policies that steer the Group's ways of working.
2-24	Embedding policy commitments	<a href="#">Business ethics</a> . Sustainability approach, governance, and stakeholders ( <a href="#">Sustainability governance</a> ).	
2-25	Processes to remediate negative impacts	Employees ( <a href="#">Progress</a> , <a href="#">Ways of working</a> ). Human rights ( <a href="#">Ways of working</a> ). Business ethics ( <a href="#">Ways of working</a> ). <a href="#">Human Rights Guidelines</a> . Sustainable sourcing ( <a href="#">Ways of working</a> ). <a href="#">Policies and guidelines</a> (Employees, Sustainable sourcing).	
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Business ethics</a> .	
2-27	Compliance with laws and regulations	<a href="#">Environmental incidents</a> . In 2023, Stora Enso paid 34,900 EUR in environmental fines and penalties.	
2-28	Membership associations	<a href="#">Sustainability approach, governance, and stakeholders (Collaboration with non-governmental organisations, Key memberships in industry and trade associations)</a>	
2-29	Approach to stakeholder engagement	<a href="#">Sustainability approach, governance, and stakeholders (Significant stakeholder groups, Stakeholder engagement)</a>	
2-30	Collective bargaining agreements	Employees ( <a href="#">Ways of working</a> )	

GRI standard	Content indicator	Location and comments	Omission
<b>Material topics</b>			
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Sustainability approach, governance, and stakeholders ( <a href="#">Materiality</a> , <a href="#">Significant stakeholder groups</a> )	
3-2	List of material topics	Sustainability approach, governance, and stakeholders ( <a href="#">Stora Enso sustainability framework</a> , <a href="#">Materiality</a> )	
<b>Economic performance</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Note <a href="#">1.1 Accounting principles</a> . <a href="#">Stora Enso as a taxpayer</a> . <a href="#">Financial results – Group</a> .	Materiality assessment not fully aligned with GRI 2021 for 3-3.
GRI 201: Economic performance 2016			
201-1	Direct economic value generated and distributed	<a href="#">Consolidated sustainability figures</a> (Community: Economic value for Stora Enso's stakeholders (EUR million))	
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">Consolidated sustainability figures</a> (Community: 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 <a href="#">3.3 Post-employment benefit obligations</a>	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	<a href="#">Stora Enso in capital markets</a> . Notes <a href="#">3.1 Personnel expenses</a> and <a href="#">2.4 Net financial items</a> . <a href="#">Stora Enso as a taxpayer</a> .	
<b>Market presence</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees ( <a href="#">Ways of working</a> ). <a href="#">Human rights</a> . Sustainable sourcing ( <a href="#">Ways of working</a> ). <a href="#">Policies and guidelines</a> (Employees).	Materiality assessment not fully aligned with 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	<a href="#">Consolidated sustainability figures</a> (Employees: Lowest wages compared to local minimum wages). <a href="#">Policies and guidelines</a> (Sustainable sourcing). 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.	
<b>Indirect economic impacts</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	<a href="#">Community</a> . <a href="#">Policies and guidelines</a> (Community).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
GRI 203: Indirect economic impacts 2016			
203-1	Infrastructure investments and services supported	<a href="#">Community</a>	
203-2	Significant indirect economic impacts	<a href="#">Community</a> . Stora Enso's community engagement and investments are made based on consultation with stakeholders. Their significance is not currently evaluated for the annual reporting purposes, and thus this information is not available.	
<b>Anti-corruption</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	<a href="#">Business ethics</a> . <a href="#">Sustainable sourcing</a> .	Materiality assessment not fully aligned with GRI 2021 for 3-3.

GRI standard	Content indicator	Location and comments	Omission
<b>GRI 205: Anti-corruption 2016</b>			
205-1	Operations assessed for risks related to corruption	Business ethics ( <u>Ways of working</u> ). Report of the Board of Directors ( <u>Risks and risk management – Ethics and compliance</u> ). Specific risks related to corruption are addressed in the Group's <u>Business Practice Policy</u> .	
205-2	Communication and training about anti-corruption policies and procedures	Business ethics ( <u>Progress, Ways of working</u> ). Sustainable sourcing ( <u>Progress, Ways of working</u> ).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
205-3	Confirmed incidents of corruption and actions taken	Business ethics ( <u>Ways of working</u> ). Report of the Board of Directors ( <u>Anti-corruption and bribery matters</u> ). <u>Consolidated sustainability figures</u> (Business ethics: Non-compliance cases, Breakdown of potential non-compliance cases).	
<b>Anti-competitive behaviour</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Business ethics ( <u>Lead paragraph, Ways of working</u> ). <u>Policies and guidelines</u> (Business ethics).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 206: Anti-competitive behaviour 2016</b>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<u>Business ethics</u> . Report of the Board of Directors ( <u>Anti-corruption and bribery matters, Legal proceedings</u> ). <u>Consolidated sustainability figures</u> (Business ethics: Non-compliance cases, Breakdown of potential non-compliance cases).	
<b>Tax</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Stora Enso as a taxpayer ( <u>Tax policy</u> )	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 207: Tax 2019</b>			
207-1	Approach to tax	Stora Enso as a taxpayer ( <u>Approach to tax</u> )	
207-2	Tax governance, control, and risk management	Stora Enso as a taxpayer ( <u>Tax governance, control, and risk management</u> )	
207-3	Stakeholder engagement and management of concerns related to tax	Stora Enso as a taxpayer ( <u>Stakeholder engagement and management of concerns related to tax</u> ). Business ethics ( <u>Reporting and investigating misconduct</u> ).	
207-4	Country-by-country reporting	Stora Enso as a taxpayer (table: <u>Country-by-country information for financial year 2023</u> )	
<b>Materials</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Materials, residuals, and waste ( <u>Ways of working</u> ). Circularity ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Materials, residuals, and waste).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 301: Materials 2016</b>			
301-1	Materials used by weight or volume	Circularity ( <u>Progress, Ways of working</u> ). <u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste). The packaging materials Stora Enso produces and uses to protect its pulp, paper, and paper board deliveries during their transportation mainly consist of the Group's own recyclable fibre-based products. As an exception to this, plastic wrappings are currently used for packing certain solid wood and paper products.	
301-2	Recycled input materials used	Circularity ( <u>Progress, Ways of working</u> ). <u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste: Material use by type). See also 301-1.	
301-3	Reclaimed products and their packaging materials	Circularity ( <u>Progress, Ways of working</u> ). <u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste: Material use by type). See also 301-1.	
<b>Energy</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Energy ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Energy).	Materiality assessment not fully aligned with GRI 2021 for 3-3.

GRI standard	Content indicator	Location and comments	Omission
<b>GRI 302: Energy 2016</b>			
302-1	Energy consumption within the organisation	<u>Consolidated sustainability figures</u> (Energy: Accounting principles, Fuels, Key figures for energy).	
302-3	Energy intensity	<u>Consolidated sustainability figures</u> (Energy: Key figures for energy)	
302-4	Reduction of energy consumption	Energy ( <u>Progress</u> , <u>Ways of working</u> )	
<b>Water and Effluents</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Water ( <u>Ways of working</u> ), <u>Policies and guidelines</u> (Water)	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 303: Water and Effluents 2018</b>			
303-1	Interactions with water as a shared resource	<u>Water</u> , <u>Consolidation of sustainability statements</u> .	
303-2	Management of water discharge-related impacts	<u>Water</u> ( <u>Water availability and water stress</u> , <u>Ways of working</u> ), <u>Policies and guidelines</u> (Water). The quality of water effluents discharged by the Group's operations are regulated by the authorities, with limits set through environmental impact assessments and permit processes that consider local conditions in the receiving water body, and local and regional legislation. The Group's operations monitor compliance with these permit limits and requirements. Standards and requirements are driven by the EU policy developments and implementation of directives into national legislation, such as the Industrial Emissions Directive and the Water Framework Directive. A key framework determining the material discharges from operations is the EU's Best Available Techniques (BAT) Reference Documents with Pulp and Paper BAT conclusions and limits concerning water discharges. The Group's water effluents include phosphorus, nitrogen, organic substances, suspended solids, and adsorbable organic halogen compounds (AOX). The Group's annual Sustainability report includes data on discharges of process water, phosphorus, nitrogen, COD, and AOX both on mill level (where relevant) and as consolidated Group figures.	
303-3	Water withdrawal	<u>Water</u> ( <u>Water availability and water stress</u> , <u>Ways of working</u> ), <u>Consolidated sustainability figures</u> (Water: Water withdrawal, consumption, and discharges). Water withdrawal by sources in water stress areas amount to 4% of Group's total water withdrawal. All surface and groundwater in the Group's water withdrawal is considered as freshwater. Units withdraw process and cooling water from surface water with 99% of the total water withdrawal derived from surface water. Less than 1% is sourced from municipal or groundwater supplies. Group-wide data on Total Dissolved Solids analyses is not available.	
303-4	Water discharges	<u>Water</u> ( <u>Water availability and water stress</u> , <u>Ways of working</u> ), <u>Consolidated sustainability figures</u> (Water: Water withdrawal, consumption, and discharges). Quality of water effluents discharged by the Group's operations is regulated by the authorities, with limits set through environmental impact assessments and permit processes that consider local conditions in the receiving water body, and local and regional legislation. The Group's operations monitor compliance with these permit limits and requirements, which may include priority substances of concern if relevant for the specific mill which also monitor their own compliance. Standards and requirements are driven by the European Union (EU) policy developments and implementation of directives into national legislation such as the Industrial Emissions Directive and the Water Framework Directive. A key framework determining the material discharges from our operations is the EU's Best Available Techniques (BAT) Reference Documents with Pulp and Paper BAT conclusions and limits concerning water discharges. We have not established any own water discharge limits for substances of concern. The Group's internal chemical management work aim to substitute chemicals based on unwanted properties identified as substances of specific concern geared towards carcinogenicity germ, cell mutagenicity, reproductive toxicity, endocrine disruptors, danger for the ozone layer, vPvB, PBT, PMT, vPvM, PFAS, Mercury, Cadmium, Lead, and substances of the Candidate List of SVHC. This is work currently under development as part of environmental policy update during 2024. In 2023, the Group recorded one incident (oil spill to water course from De Hoop mill) related to water discharges at the Group's industrial sites.	
303-5	Water consumption	<u>Water</u> ( <u>Water availability and water stress</u> , <u>Ways of working</u> ), <u>Consolidated sustainability figures</u> (Water: Water withdrawal, consumption, and discharges). Six of the Group's units operate in regions with High Baseline Water Stress: the Beihai site in China, the Langerbrugge site in Belgium, and the corrugated units Wujin and Qianan in China, and in Mosina and Łódź in Poland. During 2023, these units withdrew 17 million m <sup>3</sup> of water, which is 4% of the Group's total water withdrawal. The process water discharges of these units were 14 million m <sup>3</sup> , which is 7% of total process water discharges. These units consume 1.7 million m <sup>3</sup> , which is 11% of the total water consumption.	

GRI standard	Content indicator	Location and comments	Omission
<b>Biodiversity</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Sustainable forestry and biodiversity ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Sustainable forestry and biodiversity). <u>Environmental incidents</u> .	Materiality assessment not fully aligned with 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	<u>Consolidated sustainability figures</u> (Forests, plantations, and lands as of 31 December 2023)	
304-2	Significant impacts of activities, products, and services on biodiversity	<u>Sustainable forestry and biodiversity</u> . <u>Environmental incidents</u> .	
304-3	Habitats protected or restored	Sustainable forestry and biodiversity ( <u>Protecting biodiversity on plantations</u> ). <u>Consolidated sustainability figures</u> (Sustainable forestry and biodiversity: Forests, plantations, and lands as of 31 December 2023). Applicable for owned and managed lands by Stora Enso. Third-party audited forest certifications and the authorities' requirements cover protected and restored areas as defined within the respective voluntary schemes and legislation. The joint operation Veracel's Atlantic Forest Programme is a part of the multi-stakeholder work and conservation objectives of the Atlantic Rainforests in Brazil.	
<b>Emissions</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Climate change: emissions ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Climate change: emissions).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
GRI 3: Material Topics 2021			
305-1	Direct (Scope 1) GHG emissions	Climate change: emissions ( <u>Progress</u> ). <u>Consolidated sustainability figures</u> (Climate change: Accounting principles, Stora Enso's carbon footprint, Stora Enso's Scope 1 and 2 CO <sub>2</sub> e emissions). <u>Sustainability data by unit</u> . <u>Consolidation of sustainability statements</u> .	
305-2	Energy indirect (Scope 2) GHG emissions	Climate change: emissions ( <u>Progress</u> ). <u>Consolidated sustainability figures</u> (Climate change: Accounting principles, Stora Enso's carbon footprint, Stora Enso's Scope 1 and 2 CO <sub>2</sub> e emissions). Energy ( <u>Progress</u> ). <u>Consolidated sustainability figures</u> (Energy: Accounting principles). <u>Sustainability data by unit</u> . <u>Consolidation of sustainability statements</u> .	
305-3	Other indirect (Scope 3) GHG emissions	Climate change: emissions ( <u>Progress</u> ). <u>Consolidated sustainability figures</u> (Climate change: Accounting principles, Stora Enso's carbon footprint). <u>Consolidation of sustainability statements</u> .	Data not available for biogenic CO <sub>2</sub> emissions in Scope 3.
305-4	GHG emissions intensity	<u>Consolidated sustainability figures</u> (Climate change: Stora Enso's Scope 1 & 2 CO <sub>2</sub> e emissions in relation to production)	
305-5	Reduction of GHG emissions	Climate change: emissions ( <u>Progress</u> , graph: <u>Summary of Stora Enso's roadmap for reaching the 2030 target for Scope 1 &amp; 2</u> ). <u>Consolidated sustainability figures</u> (Climate change: Stora Enso's carbon footprint, Stora Enso's Scope 1 and 2 CO <sub>2</sub> e emissions). <u>Consolidation of sustainability statements</u> .	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<u>Consolidated sustainability figures</u> (Energy: 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.	
<b>Waste</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Materials, residuals, and waste ( <u>Progress</u> , <u>Ways of working</u> ). <u>Policies and guidelines</u> (Materials, residuals, and waste).	Materiality assessment not fully aligned with GRI 2021 for 3-3.

GRI standard	Content indicator	Location and comments	Omission
<b>GRI 306: Waste 2020</b>			
306-1	Waste generation and significant waste-related impacts	<u>Materials, residuals, and waste</u> . <u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste).	
306-2	Management of significant waste-related impacts	<u>Materials, residuals, and waste</u> ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Materials, residuals, and waste).	
306-3	Waste generated	<u>Materials, residuals, and waste</u> ( <u>Progress</u> ). <u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste: Utilisation of process waste and residual materials, Process waste to landfill).	
306-5	Waste directed to disposal	<u>Materials, residuals, and waste</u> ( <u>Progress</u> ). <u>Consolidated sustainability figures</u> (Circularity, materials, residuals, and waste: 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's reporting. Breakdown data by recovery operation for hazardous waste from authorised service providers is not collected and thus not available.
<b>Supplier environmental assessment</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Sustainable forestry and biodiversity</u> ( <u>Ways of working</u> ). <u>Consolidated sustainability figures</u> (Sustainable forestry and biodiversity: Wood procurement by region). <u>Sustainable sourcing</u> ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Sustainable forestry and biodiversity, Sustainable sourcing). <u>Consolidation of sustainability statements</u> .	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 308: Supplier environmental assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	<u>Sustainable sourcing</u> ( <u>Progress</u> , <u>Ways of working</u> ). <u>Consolidated sustainability figures</u> (Sustainable sourcing).	
<b>Employment</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Employees</u> ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Employees). <u>Consolidation of sustainability statements</u> .	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 401: Employment 2016</b>			
401-1	New employee hires and employee turnover	<u>Consolidated sustainability figures</u> (Employees: Employee distribution and turnover)	
<b>Labor management relations</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Employees</u> ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Employees).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 402: Labor management relations 2016</b>			
402-1	Minimum notice periods regarding significant operational changes	<u>Employees</u> ( <u>Support for responsible exits and restructuring situations</u> )	
<b>Occupational health and safety</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Safety</u> ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Safety).	Materiality assessment not fully aligned with GRI 2021 for 3-3.

GRI standard	Content indicator	Location and comments	Omission
<b>GRI 403: Occupational health and safety 2018</b>			
403-1	Occupational health and safety management system	Safety ( <a href="#">Ways of working</a> ). <a href="#">Consolidated sustainability figures</a> (Safety).	
403-2	Hazard identification, risk assessment, and incident investigation	Safety ( <a href="#">Progress</a> , <a href="#">Ways of working</a> ). Stora Enso requires its 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 ( <a href="#">Ways of working</a> ). <a href="#">Policies and guidelines</a> (Safety). Occupational medical and healthcare services are defined locally and vary between our locations of operation.	
403-4	Worker participation, consultation, and communication on occupational health and safety	Employees ( <a href="#">Fair labour</a> ). Safety ( <a href="#">Progress</a> , <a href="#">Ways of working</a> ). 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 the <a href="#">Occupational Health and Safety Policy</a> , Stora Enso's health and safety activities are proactive, preventive, and realised through cooperation between the Company, employees, and other key stakeholders.	
403-5	Worker training on occupational health and safety	Safety ( <a href="#">Progress</a> , <a href="#">Ways of working</a> ). Our people ( <a href="#">People and culture</a> ).	
403-6	Promotion of worker health	<a href="#">Policies and guidelines</a> (Safety). 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	<a href="#">Sustainable sourcing</a> . <a href="#">Product stewardship</a> (Product safety).	
403-8	Workers covered by an occupational health and safety management system	Safety ( <a href="#">Ways of working</a> ). <a href="#">Sustainability data by unit</a> (Certificates). 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 own employees is estimated to reflect the coverage for onsite-contractor workers, but accurate data on this is not currently available.	
<b>Training and education</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Employees ( <a href="#">Ways of working</a> ). <a href="#">Policies and guidelines</a> (Employees). Our people ( <a href="#">People and culture</a> ). Trainings for employees are primarily defined and managed locally in the units. In addition, the Group provides leadership development training for managers across the organisation. The Group also coordinates development initiatives focusing on strategic development areas.	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 404: Training and education 2016</b>			
404-1	Average hours of training per year per employee	<a href="#">Consolidated sustainability figures</a> (Employees: Key employee related figures).	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 ( <a href="#">Leadership and competence development</a> , <a href="#">Support for responsible exits and restructuring situations</a> ).	
404-3	Percentage of employees receiving regular performance and career development reviews	Employees ( <a href="#">Leadership and competence development</a> ).	Data partially available for 2023 due to a system change.
<b>Diversity and equal opportunity</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	Our people ( <a href="#">Diversity, equity, and inclusion</a> ). <a href="#">Policies and guidelines</a> (Employees). <a href="#">Consolidation of sustainability statements</a> .	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 405: Diversity and equal opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	<a href="#">Consolidated sustainability figures</a> (Employees). Corporate Governance ( <a href="#">Board diversity in figures</a> ).	
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">Consolidated sustainability figures</a> (Employees: Female employees' compensation compared to male employees' compensation).	Ratios are weighted averages based on gender salary comparisons within each country's employee categories (compensation grade). Therefore, breakdown per employee category is considered not applicable in reporting for 2023.

GRI standard	Content indicator	Location and comments	Omission
<b>Non-discrimination</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Our people ( <a href="#">Diversity, equity, and inclusion</a> ), <a href="#">Policies and guidelines</a> (Employees), Business ethics ( <a href="#">Ways of working</a> ), <a href="#">Consolidation of sustainability statements</a> .	Materiality assessment not fully aligned with GRI 2021 for 3-3.
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Business ethics ( <a href="#">Ways of working</a> ), <a href="#">Consolidated sustainability figures</a> (Business ethics).	
<b>Freedom of association and collective bargaining</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees ( <a href="#">Fair labour</a> ), <a href="#">Human rights</a> .	Materiality assessment not fully aligned with 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 ( <a href="#">Fair labour</a> ), Employees ( <a href="#">Fair labour</a> ), Business ethics, Sustainable sourcing ( <a href="#">Ways of working</a> ). Overall measures embedding the topic are described in these chapters.	
<b>Child labour</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	<a href="#">Human rights</a> , <a href="#">Policies and guidelines</a> (Human rights).	Materiality assessment not fully aligned with 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 the <a href="#">Slavery and Human Trafficking Statement</a> .	
<b>Forced or compulsory labour</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	<a href="#">Human rights</a> , <a href="#">Policies and guidelines</a> (Human rights).	Materiality assessment not fully aligned with 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 <a href="#">Slavery and Human Trafficking Statement</a> .	
<b>Rights of indigenous peoples</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Human rights ( <a href="#">Progress</a> , <a href="#">Ways of working</a> ), Community ( <a href="#">Community consultations and land use</a> ).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
GRI 411: Rights of indigenous peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	Community ( <a href="#">Community consultations and land use</a> ).	
<b>Local communities</b>			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Community ( <a href="#">Ways of working</a> ), <a href="#">Policies and guidelines</a> (Community).	Materiality assessment not fully aligned with GRI 2021 for 3-3.

GRI standard	Content indicator	Location and comments	Omission
<b>GRI 413: Local communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	<u>Community</u>	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	<u>Community</u>	
<b>Suppliers social assessment</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Sustainable sourcing</u> , <u>Policies and guidelines</u> (Sustainable sourcing).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 414: Suppliers social assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	<u>Sustainable sourcing</u> ( <u>Progress</u> , <u>Ways of working</u> ). <u>Consolidated sustainability figures</u> (Sustainable sourcing).	
<b>Public policy</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Sustainability approach</u> , <u>governance</u> , and <u>stakeholders</u> ( <u>Policy development</u> ). <u>Business ethics</u> ( <u>Ways of working</u> ). <u>Policies and guidelines</u> (Business ethics).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 415: Public policy 2016</b>			
415-1	Political contributions	As a general rule, Stora Enso does not make political contributions. Guidance and rules for political contributions are defined in the Group's <u>Business Practice Policy</u> . No financial or in-kind political contributions in 2023.	
<b>Customer health and safety</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Product stewardship</u> (Product safety, Certified sustainability)	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 416: Customer health and safety 2016</b>			
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.	
<b>Marketing and labeling</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Product stewardship</u>	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 417: Marketing and labeling 2016</b>			
417-2	Incidents of non-compliance concerning product and service information and labeling	No significant incidents of non-compliance occurred during the year.	
<b>Customer privacy</b>			
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<u>Business ethics</u> ( <u>Ways of working</u> ).	Materiality assessment not fully aligned with GRI 2021 for 3-3.
<b>GRI 418: Customer privacy 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<u>Business ethics</u> . In 2023, there were 9 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.	