

# GRI-G4 content index

Stora Enso's Sustainability Report 2017 is produced in accordance with the G4 reporting framework of the Global Reporting Initiative (GRI).

Our reporting corresponds to the 'Comprehensive' level of the framework. This means that our reporting covers all the Standard Disclosures of the G4 framework, as well as all the sustainability aspects we have identified as material in our operations. In this online GRI index supplement we list our disclosures with reference to G4 categories, aspects and indicators, and refer to the chapter names of the locations where these issues are addressed in our annual reporting

publications and/or other information channels. The locations are complemented with additional information in the index as necessary.

## Aspect-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 aspect or indicator only concerns specific units, geographical regions or other data collection boundaries, based on the identified materiality, this is specified in the comment field in the G4 index table, or in connection with the respective disclosure. For more information on data boundaries, see Reporting scope in the Sustainability Report 2017.

## Disclosure on management approach

Stora Enso's generic management approach to sustainability covers all the aspects of the G4 framework identified as material. We also report on our management approach with regard to specific aspects in the relevant sections of this report, with respective location references included in the G4 index table.

SR – Sustainability Report 2017

FR – Financial Report 2017

PB – Progress Book 2017

CG – Corporate Governance Report 2017

● Fully reported

◉ Partially reported

		Location and comments	Level
<b>GENERAL STANDARD DISCLOSURES</b>			
<b>STRATEGY AND ANALYSIS</b>			
G4-1	Statement from the most senior maker of the organisation	PB CEO's overview, FR Report of the Board of Directors.	●
G4-2	Description of key impacts, risks, and opportunities	SR Strategy, governance, and stakeholders, PB How we create value and FR Report of the Board of Directors.	●
<b>ORGANISATIONAL PROFILE</b>			
G4-3	Name of the organisation	PB This is Stora Enso	●
G4-4	Primary brands, products, and services	PB This is Stora Enso	●
G4-5	Location of headquarters	PB back cover	●
G4-6	Countries in which operations are located	PB Stora Enso worldwide, SR Human rights (Opportunities and challenges), SR Forests, plantations, and land use (How we work) and SR Data by production unit.	●
G4-7	Nature of ownership and legal form	PB This is Stora Enso	●
G4-8	Markets served	PB Stora Enso worldwide, SR Human rights (Opportunities and challenges), SR Forests, plantations, and land use (How we work) and SR Data by production unit.	●
G4-9	Scale of the reporting organisation	FR Report of the Board of Directors	●
G4-10	Breakdown of workforce	SR Employees and wider workforce. 62% of the group's employees are production workers (60% in 2016). 6% of the group's employees have a temporary contract (6%). The share of women among the employees with temporary contracts is in line with the share of women among the group's all employees. Based on our employee survey, approximately 21% of production workers are female (18% in 2016).	●
G4-11	Coverage of collective bargaining agreements	At the end of 2017, approximately 80% of our employees are covered by collective bargaining agreements (80% in 2016). This figure is approximate due to differences in national legislation.	●
G4-12	Description of supply chain	SR Forests, plantations, and land use and SR Suppliers.	●
G4-13	Significant changes during the reporting period	SR Suppliers and Data and Assurance (Significant changes in scope during 2017), FR Note 4.	●
G4-14	Addressing the precautionary approach or principle	SR Strategy, governance, and stakeholders, SR Human Rights.	●
G4-15	External charters, principles or initiatives endorsed	SR Strategy, governance, and stakeholders, SR Community, SR Forests, plantations, and land use, SR Customers, SR ESG indices and other external recognition and SR Data and assurance.	●
G4-16	Memberships in associations	SR Strategy, governance, and stakeholders. In addition to the memberships and initiatives described in the report, Stora Enso is a member of various national industry federations and trade associations. Through many of memberships and initiatives, we are active in Brussels-based organisations such as the Confederation of European Paper Industries (CEPI), The European Federation of Corrugated Board Manufacturers (FEFCO), and the European Confederation of Woodworking Industries CEI-Bois. We are a member of forest certification organisations and we participate in the development of the international standardisation (ISO) through our national memberships. Furthermore, we are a member of International Chamber of Commerce (ICC). Our divisions also participate in the work of associations such as World Green Building Council, Euro-Graph, the Alliance for Beverage Cartons and the Environment (ACE), European Organisation for Packaging and the Environment (EUROPEN), Pack2go Europe, and Procarton.	●

		Location and comments	Level
<b>IDENTIFIED MATERIALS ASPECTS AND BOUNDARIES</b>			
G4-17	Report coverage of the entities in the consolidated financial statements.	FR Notes 30 and 31. SR Data and assurance. All entities in our Financial Report also are covered by our Sustainability Report, which follows the consolidation principles as described in our Sustainability Report's Data and assurance chapter.	●
G4-18	Process for defining the report content and the aspect boundaries	SR Strategy, governance, and stakeholders, SR Stakeholder engagement and SR Data and assurance.	●
G4-19	Material aspects identified	We have identified all the aspects in the G4 framework except Marketing Communications as material for the Sustainability Report 2017.	●
G4-20	Aspect boundary within the organisation	SR Data and assurance	●
G4-21	Aspect boundary outside the organisation	SR Data and assurance	●
G4-22	The effect of restatements of information provided in previous reports	Definition for the use of Paper for Recycling (PFR) was changed for 2017 reporting from dried to delivered tonnes. Historical PFR use volume and related PFR utilization rate in 2016 has been restated on page 35 accordingly. No other significant restatements.	●
G4-23	Significant changes in the scope and aspect boundaries from previous report	SR Data and assurance, FR Note 4.	●
<b>STAKEHOLDER ENGAGEMENT</b>			
G4-24	List of stakeholder groups engaged	SR Strategy, governance, and stakeholders	●
G4-25	Identification and selection of stakeholders	SR Strategy, governance, and stakeholders	●
G4-26	Approaches to stakeholder engagement	SR Strategy, governance, and stakeholders	●
G4-27	Response to key topics and concerns raised through stakeholder engagement	SR Strategy, governance, and stakeholders. Examples of key sustainability topics discussed with stakeholders are reported in the respective sections of the Sustainability Report.	●
<b>REPORT PROFILE</b>			
G4-28	Reporting period	1 January 2017 - 31 December 2017	●
G4-29	Date of most recent previous report	21 February 2017	●
G4-30	Reporting cycle	Annual. Stora Enso additionally provides quarterly updates on selected sustainability topics in the Sustainability section of the group's Interim Reports available at the group's website.	●
G4-31	Contact point for questions	SR back cover	●
G4-32	'In accordance' option, the GRI content index and external assurance	SR content index for 'In accordance' - Comprehensive. SR Independent assurance report.	●
G4-33	Policy and current practice regarding external assurance	SR Strategy, governance, and stakeholders, and SR Independent assurance report. Since the reporting period of 2014, the group principal auditor (statutory Financial Auditor) Deloitte has also provided external assurance for the group's sustainability information. Stora Enso's Internal Audit and Board of Director's Financial and Audit Committee was involved in the review of the external assurance fee on sustainability reporting. The Board of Director's Sustainability and Ethics Committee is involved in reviewing material observations and recommendations related to the external assurance on sustainability reporting.	●
<b>GOVERNANCE</b>			
G4-34	Governance structure	SR Strategy, governance, and stakeholders, CG Board Committees.	●
G4-35	The process for delegating authority for sustainability topics	SR Strategy, governance, and stakeholders, CG Board Committees.	●
G4-36	Executive-level positions with responsibility for sustainability topics	SR Strategy, governance, and stakeholders, CG Group Leadership Team.	●
G4-37	Processes for consultation between stakeholders and the highest governance body	SR Strategy, governance, and stakeholders, and SR Business ethics (formal grievance mechanisms), PB For investors. All shareholders have the right to make proposals to the shareholder meeting agenda regarding matters that are within the authority of the Annual General Meeting (AGM). All shareholders also have the right to present questions to the Board of Directors (BOD) and executive management at the AGM. The employee representatives meet the chairman and the vice chairman of the BOD and the CEO in connection with board meetings on a regular basis.	●
G4-38	Composition of the highest governance body and its committees	CG Board of Directors and Board Committees.	●
G4-39	Position of the chair of the board of directors	The chair of the Board of Directors is independent from the company's executive management.	●
G4-40	Nomination and selection processes for the highest governance body and its committees	CG Shareholders' Nomination Board, Board Diversity Policy	●
G4-41	Avoiding conflicts of interest	CG Board of Directors	●
G4-42	The role of the highest governance body and senior executives in setting purpose, values and strategy	SR Strategy, governance, and stakeholders, CG Board of Directors, Control Environment.	●
G4-43	Measures taken to enhance the Board of Directors' collective knowledge of sustainability topics	SR Strategy, governance, and stakeholders, CG Board Committees, Working order of the Board.	●

		Location and comments	Level
G4-44	Evaluating board performance with respects to sustainability topics	SR Strategy, governance, and stakeholders, CG Board of Directors and 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.	●
G4-45	The role of Board of Directors in the identification and management of economic, environmental and social impacts, risks and opportunities	SR Strategy, governance, and stakeholders, FR Report of the Board of Directors.	●
G4-46	The role of Board of Directors in reviewing the risk management processes for economic, environmental and social topics	SR Strategy, governance, and stakeholders, FR Report of the Board of Directors.	●
G4-47	The frequency of the Board of Directors' review of sustainability impacts, risks, and opportunities	SR Strategy, governance, and stakeholders and SR Business ethics (Formal grievance mechanisms), FR Corporate Governance in Stora Enso.	●
G4-48	The highest committee or position to formally approve this report and its materiality review	SR Strategy, governance, and stakeholders	●
G4-49	Process for communicating critical concerns to the highest governance body	SR Strategy, governance, and stakeholders and SR Business ethics (Formal grievance mechanisms), PB For investors. All shareholders have the right to make proposals to the shareholder meeting agenda regarding matters that are within the authority of the Annual General Meeting (AGM). All shareholders also have the right to present questions to the Board of Directors and executive management at the AGM. The employee representatives meet the chairman and the vice chairman of the Board of Directors and the CEO in connection with board meetings on a regular basis.	●
G4-50	Nature and number of critical concerns communicated to the highest governance body	SR Strategy, governance, and stakeholders and Business ethics (Formal grievance mechanisms).	●
G4-51	Remuneration policies for the Board of Directors and senior executives	CG Remuneration Statement, FR note 7.	●
G4-52	Process for determining remuneration	CG Remuneration Statement, FR note 7.	●
G4-53	Inclusiveness of stakeholders' views regarding remuneration	CG Remuneration Statement	●
G4-54	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation	SR Employees and wider workforce (Compensation and equal opportunity)	●
G4-55	Ratio of percentage increase with regards to G4-54	SR Employees and wider workforce (Compensation and equal opportunity). No significant changes in the ratios in 2017 compared to 2016.	●
ETHICS AND INTEGRITY			
G4-56	Values, principles, standards, code of conduct and code of ethics	SR Strategy, governance, and stakeholders and SR Business ethics.	●
G4-57	Mechanisms for finding advice on ethical and lawful behavior, and matters related to organizational integrity	SR Business ethics	●
G4-58	Mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity	SR Business ethics	●
SPECIFIC STANDARD DISCLOSURES: MANAGEMENT APPROACH AND PERFORMANCE INDICATORS			
GENERIC DISCLOSURE ON MANAGEMENT APPROACH		SR Strategy, governance, and stakeholders	
ECONOMIC			
Economic performance			
G4-EC1	Direct economic value generated and distributed	PB How we create value	●
G4-EC2	Risks and opportunities due to climate change	SR Carbon dioxide	●
G4-EC3	Coverage of defined benefit plan obligations	FR Note 20	●
G4-EC4	Financial assistance from government	FR Stora Enso in Capital Markets, Note 5, Note 9, Stora Enso as a tax payer.	●
Market Presence			
G4-EC5	Entry level wage by gender compared to minimum wage	SR Employees and wider workforce (Our lowest wages compared to local minimum wages)	●
G4-EC6	Proportion of senior management hired locally	SR Employees and wider workforce (Hiring locally)	●
Indirect Economic Impacts			
G4-EC7	Development and impact of infrastructure investments and services supported	SR Community	●
G4-EC8	Significant indirect economic impacts	SR Community, PB How we create value and FR Stora Enso as a tax payer.	●
Procurement Practices			
Specific information on management approach to procurement practices		SR Human rights, SR Forests, plantations, and land use and SR Suppliers.	
G4-EC9	Spending on local suppliers	SR Community (Veracel, Brazil), SR Materials, water, and energy (Paper for recycling) and SR Forests, plantations, and land use (Wood procurement by region). Wood and Paper for Recycling (PfR) deliveries to our mills are largely based on local supply.	⊙

		Location and comments	Level
<b>ENVIRONMENT</b>			
<b>Specific information on management approach to environment</b>		SR Materials, water and energy, SR Carbon dioxide and SR Forests, plantations, and land use.	
<b>Materials</b>			
G4-EN1	Materials used by weight or volume	SR Materials, water, and energy (Material use in 2017)	●
G4-EN2	Recycled materials used	SR Materials, water, and energy	●
<b>Energy</b>			
<b>Specific information on management approach to energy</b>		SR Materials, water, and energy	
G4-EN3	Energy consumption within the organisation	SR Materials, water, and energy (Heat consumption; Electricity consumption)	●
G4-EN4	Energy consumption outside of the organisation	SR Carbon dioxide (Stora Enso's carbon footprint 2013-2017; Stora Enso's carbon footprint). The scope 3 calculation of our carbon footprint is based on CO <sub>2</sub> equivalents, not on energy consumption outside the organisation.	⊙
G4-EN5	Energy intensity	SR Materials, water, and energy (Heat consumption; Electricity consumption)	●
G4-EN6	Reduction of energy consumption	SR Materials, water, and energy	●
G4-EN7	Reductions in energy requirements of products and services	SR Materials, water, and energy	⊙
<b>Water</b>			
G4-EN8	Total water withdrawal	SR Materials, water, and energy (Water withdrawal and consumption)	●
G4-EN9	Water sources significantly affected by withdrawal of water	Lake Ivö in Sweden and River Mulde in Germany. Skräbe river, which drains Lake Ivö, is the water source for Nymölla Mill. Annual withdrawals amount to about 5% of the lakes annual average volume of 564 000 000 m <sup>3</sup> and more than 5% of the total annual flow (270 000 000 m <sup>3</sup> ) of the Skräbe river. The lake is a Natura 2000 site due to rare fish species. The mill regulates water levels in the lake in accordance with legal obligations. No other measures are required by the authorities. Mulde river in Germany is a water source for our Sachsen mill. The river is a Natura 2000 site with alluvial landscapes that provide habitat for many bird species. The initial level of water pollution upstream from the mill is moderate.	●
G4-EN10	Total recycling and reuse of water	SR Materials, water, and energy (Water withdrawal and consumption). Around 96% of our total water withdrawal is recycled back into the environment. This water is typically reused in our processes before recycling, but figures on the volumes reused are not available.	⊙
<b>Biodiversity</b>			
<b>Specific information on management approach to biodiversity</b>		SR Forests, plantations, and land use	
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR Forests, plantations, and land use (Forests plantations, and lands owned and managed by Stora Enso)	●
G4-EN12	Significant impacts on biodiversity	SR Forests, plantations, and land use	●
G4-EN13	Habitats protected or restored	SR Forests, plantations, and land use (Forests plantations, and lands owned and managed by Stora Enso). Applicable for owned and managed lands by Stora Enso.	●
G4-EN14	Number of vulnerable species affected by operations	SR Forests, plantations, and land use. Number of species not reported, but biodiversity conservation efforts described.	⊙
<b>Emissions</b>			
G4-EN15	Direct greenhouse gas (GHG) emissions (scope 1)	SR Carbon dioxide	●
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (scope 2)	SR Carbon dioxide	●
G4-EN17	Other indirect greenhouse gas (GHG) emissions (scope 3)	SR Carbon dioxide	●
G4-EN18	Greenhouse gas (GHG) emissions intensity	SR Carbon dioxide	●
G4-EN19	Reduction of greenhouse gas (GHG) emissions	SR Carbon dioxide	●
G4-EN20	Emissions of ozone-depleting substances (ODS)	According to the EU Parliament Regulation 2037/2000 and Council Directive 1994/60 (the Montreal Protocol) the production and marketing of a number of ozone-depleting substances is prohibited or strictly restricted. None of these substances are used in Stora Enso's manufacturing processes.	●
G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	SR Materials, water, and energy (Emissions to air)	●

		Location and comments	Level
<b>Effluents and Waste</b>			
G4-EN22	Total water discharge	SR Materials, water, and energy and SR Data by production unit.	●
G4-EN23	Total weight of waste by type and disposal method	SR Materials, water, and energy	●
G4-EN24	Significant spills	SR Environmental incidents in 2017	●
G4-EN25	Hazardous waste transported, imported, exported or treated	SR Materials, water, and energy. Data not available on internationally exported or imported hazardous waste by our authorised service providers.	⊙
G4-EN26	Water bodies and related habitats significantly affected by water discharges and runoff	See EN9	●
<b>Products and Services</b>			
<b>Specific information on management approach to products and services</b>		SR Customers	
G4-EN27	Mitigation of environmental impacts of products and services	SR Customers	●
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	SR Materials, water, and energy. The packaging materials we produce and use to protect our pulp, paper and paper board deliveries during their transportation are mainly consist of our own fibre-based products, and they are fully recyclable according to European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste and its amendments.	●
<b>Compliance</b>			
G4-EN29	Fines and sanctions for non-compliance with environmental regulations	SR Environmental incidents in 2017	●
<b>Transport</b>			
<b>Specific information on management approach to transportation</b>		SR Carbon dioxide (Value chain emissions)	
G4-EN30	Significant environmental impacts of transportation	SR Carbon dioxide (Value chain emissions)	●
<b>Overall</b>			
G4-EN31	Environmental expenditures and investments	FR Report of the Board of Directors (Environmental investments and liabilities)	●
<b>Supplier Environmental Assessment</b>			
<b>Specific information on management approach to supplier assessment</b>		SR Forests, plantations, and land use and SR Suppliers	
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	SR Suppliers. Our Key Performance Indicator on responsible sourcing is based on the coverage of our Supplier Code of Conduct on supplier spending.	●
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain	SR Carbon dioxide (our carbon footprint), SR Forests, plantations, and land use and SR Suppliers	●
<b>Environmental Grievance Mechanisms</b>			
G4-EN34	Grievances about environmental impacts through formal grievance mechanisms	SR Business ethics (Formal grievance mechanisms). Our production units register and monitor complaints received from stakeholders in relation to the units' environmental performance as an integral part of their respective environmental management systems (ISO 14001). We consider the consolidation of our units' stakeholder complaints as not material in group-level environmental management, so the collection of this data was discontinued in 2016.	●

		Location and comments	Level
<b>LABOUR PRACTICES AND DECENT WORK</b>			
<b>Specific information on management approach to Labor Practices and Decent Work</b>		SR Human Rights and SR Employees and wider workforce.	
<b>Employment</b>			
G4-LA1	New employee hires and employee turnover	SR Employees and wider workforce (Employee distribution by gender and employee turnover)	●
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6% of the group's employees have a temporary contract (6% in 2016). Employee benefits vary from country to country, depending on national legislation. In the European countries where we have many employees we typically do not provide differentiated benefits to employees on the basis of their contract type (permanent or temporary), though certain differences in benefits may exist in relation to the length of employment. Long-term employees in China typically receive differentiated benefits such as leave-of-absence rights and additional insurance benefits.	●
G4-LA3	Return to work and retention rates after parental leave	In 2017, return to work after parental leave, as a % of employees in our six largest countries in terms of the total number of employees (in alphabetical order): 94% in China, 86% in Finland, not applicable in Germany, 86% in Poland, 93% in Russia and 98% in Sweden. Retention rates one year after returning to work from parental leave: 87% in China, 74% in Finland, not applicable in Germany, 83% in Poland, 92% in Russia and 95% in Sweden.	●
<b>Labor/Management Relations</b>			
G4-LA4	Minimum notice periods regarding operational changes	Our aim is to be proactive and involve key stakeholders as early as possible whenever there is a need for major organisational changes that will affect our staff. Depending on the type of change, national legislation and local union agreements, we normally inform employees and/or union representatives between 2 weeks and 2 months prior to planned changes.	●
<b>Occupational Health and Safety (OHS)</b>			
<b>Specific information on management approach to OHS</b>		SR Employees and wider workforce	
G4-LA5	Percentage of workforce represented in formal joint management-worker health and safety committees	SR Employees and wider workforce (Enhancing performance on safety and leadership)	●
G4-LA6	Injuries, lost days, absenteeism and fatalities	SR Employees and wider workforce (Enhancing safety and leadership performance). We consider consolidated reporting of gender-specific data on safety incidents as not material from a safety management perspective in our operations, so such figures are not centrally compiled or communicated in our group figures.	●
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	Our preventive strategies for managing the health topics on diseases related to employee occupation are based on local level management programmes that are defined in co-operation with local authorities. We also partner with International SOS, a global service provider that offers all employees and expatriates and their dependents with a Medical and Security Global Assistance Programme when they travel in their occupation.	⊙
G4-LA8	Health and safety topics covered in formal agreements with trade unions	See G4-11. Health and safety issues are additionally covered in our collective bargaining agreements as a separate topic at the local level.	●
<b>Training and Education</b>			
G4-LA9	Average hours of training per year per employee by gender, and by employee category	In 2017, the average number of training hours per employee across all of our units was 26 (26 in 2016). Broken down by gender and employee category, the average training hours were 23 hours for female employees (22), 27 hours for male employees (27); and 28 hours for production workers (32).	●
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	SR Employees and wider workforce. Where redundancies are unavoidable, our key principle is to work together with the employees affected to help them find other employment whenever possible. Employee organisations and other stakeholders are fully involved in such processes, in line with all applicable regulations.	●
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	SR Employees and wider workforce (Taking care of human resources)	●
<b>Diversity and Equal Opportunity</b>			
G4-LA12	Composition of governance bodies and employee breakdown	SR Employees and wider workforce	●
<b>Equal Remuneration for Women and Men</b>			
G4-LA13	Ratio of basic salary and remuneration of women to men	SR Employees and wider workforce (Compensation and equal opportunity)	●
<b>Supplier Assessment for Labor Practices</b>			
<b>Specific information on management approach to supplier assessment</b>		SR Human rights and Suppliers	
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	SR Suppliers. Our Key Performance Indicator on responsible sourcing is based on the coverage of our Supplier Code of Conduct on supplier spending.	●
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	SR Human rights and Suppliers	●
<b>Labor Practices Grievance Mechanisms</b>			
G4-LA16	Grievances about labor practices through formal grievance mechanisms	SR Business ethics (Formal grievance mechanisms)	●

		Location and comments	Level
<b>HUMAN RIGHTS</b>			
<b>Specific information on management approach to human rights</b>		SR Human rights	
<b>Investment</b>			
G4-HR1	Human rights screening or clauses included in significant investment agreements	SR Human rights (On-going human rights due diligence)	●
G4-HR2	Employee training on human rights	SR Human rights, SR Business ethics.	●
<b>Non-discrimination</b>			
G4-HR3	Actions taken in incidents of discrimination	SR Business ethics (Formal grievance mechanisms)	●
<b>Freedom of Association and Collective Bargaining</b>			
G4-HR4	Supporting right to freedom of association and collective bargaining in risk areas	SR Human Rights, SR Business ethics and SR Sourcing. Approximately 80% of our employees are covered by collective bargaining agreements (80% in 2016). This figure is an estimate due to differences in national legislation. In China the right to freedom of association and collective bargaining is expressly stipulated by law. Most of our Chinese operations have established unions that form part of the state-authorised China Labour Union. We have also formed worker councils at some of our units in China which serve as channels for direct feedback and dialogues between employees and management. A similar system is in place in our operations in Laos, where we have a worker's representative group elected by employees.	●
<b>Child Labor</b>			
G4-HR5	Measures taken to eliminate child labor in risk areas	SR Human rights and SR Suppliers	●
<b>Forced or Compulsory Labor</b>			
G4-HR6	Measures taken to eliminate forced or compulsory labor in risk areas	SR Human rights and SR Suppliers	●
<b>Security Practices</b>			
G4-HR7	Percentage of security personnel trained in human rights policies or procedures	SR Human Rights (Human Rights Assessment and Action Plan). The need to enhance policies and procedures for security management was identified in the group's Human Rights assessments and has been addressed as part of the related group-wide actions.	⊙
<b>Indigenous Rights</b>			
G4-HR8	Violations of indigenous peoples' rights and actions taken	SR Human Rights (Veracel, Brazil)	●
<b>Assessment</b>			
G4-HR9	Operations subject to human rights reviews or impact assessments	SR Human Rights	●
<b>Supplier Human Rights Assessment</b>			
<b>Specific information on management approach to supplier assessment</b>		SR Human rights and SR Suppliers.	
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	SR Suppliers. Our Key Performance Indicator on responsible sourcing is based on the coverage of our Supplier Code of Conduct on supplier spending.	●
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain	SR Human rights and SR Suppliers.	●
<b>Human Rights Grievance Mechanisms</b>			
G4-HR12	Grievances about human rights through formal grievance mechanisms	SR Human Rights (Grievance and remediation mechanisms) and SR Business ethics (Formal grievance mechanisms).	●

		Location and comments	Level
<b>SOCIETY</b>			
<b>Specific information on management approach to Society</b>		SR Human Rights, SR Community and SR Business ethics	
<b>Local Communities</b>			
<b>Specific information on management approach to local communities</b>		SR Community	
G4-SO1	Local community engagement, impact assessments, and development programs	SR Community	●
G4-SO2	Operations with significant negative impacts on local communities	SR Community	●
<b>Anti-corruption</b>			
G4-SO3	Operations assessed for risks related to corruption	SR Business ethics	●
G4-SO4	Anti-corruption training	SR Business ethics	●
G4-SO5	Corruption incidents and actions taken	SR Business ethics (Formal grievance mechanism). Our reporting on corruption cases is based on potential cases identified during the year.	○
<b>Public Policy</b>			
G4-SO6	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 at <a href="http://storaenso.com/sustainabilitypolicies">storaenso.com/sustainabilitypolicies</a> .	○
<b>Anti-competitive Behavior</b>			
G4-SO7	Anti-trust and monopoly court cases	FR Note 29	●
<b>Compliance</b>			
G4-SO8	Fines and sanctions for non-compliance	Stora Enso has not been subject to any significant fines or significant monetary sanctions due to non-compliance with laws and regulation during 2017.	●
<b>Supplier Assessment for Impacts on Society</b>			
<b>Specific information on management approach to supplier assessment</b>		SR Human rights and SR Suppliers	
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	SR Suppliers. Our Key Performance Indicator on responsible sourcing is based on the coverage of our Supplier Code of Conduct on supplier spending.	●
G4-SO10	Significant actual and potential negative impacts on society in the supply chain	SR Human rights and Suppliers	●
<b>Grievance Mechanisms for Impacts on Society</b>			
G4-SO11	Grievances about impacts on society through formal grievance mechanisms	SR Human Rights (Grievance and remediation mechanisms) and SR Business ethics (Formal grievance mechanisms).	●
<b>PRODUCT RESPONSIBILITY</b>			
<b>Specific information on management approach to product responsibility</b>		SR Customers	
<b>Customer Health and Safety</b>			
G4-PR1	Assessment of health and safety impacts of products	SR Customers	●
G4-PR2	Compliance with regulations and voluntary codes concerning the health and safety impacts of products	No significant incident of non-compliance occurred during 2017.	●
<b>Product and Service Labeling</b>			
G4-PR3	Product information required by procedures	SR Customers	●
G4-PR4	Compliance with regulations and voluntary codes concerning product information	No significant incident of non-compliance occurred during 2017.	●
G4-PR5	Results of surveys measuring customer satisfaction	SR Strategy, governance, and stakeholders and SR Customers. Customer satisfaction systematically measured but the results are not reported due to business confidentiality.	●
<b>Customer Privacy</b>			
G4-PR8	Complaints regarding breaches of customer privacy and data	SR Business ethics. No complaints occurred during 2017.	●
<b>Compliance</b>			
G4-PR9	Compliance with regulations concerning the provision and use of products and services	No significant incident of non-compliance occurred during 2017.	●