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# GRI content index

Stora Enso's Sustainability 2018 is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards).

Our reporting is prepared in accordance with the GRI Standards: Core option. 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 omissions 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 Reporting scope in **Sustainability 2018**.

## Management approach disclosures

The structure of Sustainability 2018 follows Stora Enso'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, also providing a context on why the topic is material. Each topic-specific chapter additionally explains respective strategies and policies as well as respective processes, procedures and systems.

SR – Sustainability 2018

FR – Financials 2018

ST – Strategy 2018

CG – Governance 2018

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>GRI 102: General disclosures 2016</b>		
<b>Organisational Profile</b>		
102-1	Name of the organisation	FR Report of Board of Directors; <a href="#">Stora Enso introduction</a>
102-2	Activities, brands, products, and services	FR Report of Board of Directors; <a href="#">Stora Enso introduction</a>
102-3	Location of headquarters	Kanavaranta 1, Helsinki, Finland
102-4	Location of operations	SR Human rights ( <a href="#">Opportunities and challenges</a> ), SR Employees and wider workforce ( <a href="#">Employee distribution by country</a> ), SR Forests, plantations, and land use ( <a href="#">How we work</a> ) and SR Data by production unit
102-5	Ownership and legal form	FR Report of Board of Directors; Share capital
102-6	Markets served	FR Report of Board of Directors; <a href="#">Markets and deliveries</a>
102-7	Scale of the organisation	FR Report of Board of Directors
102-8	Information on employees and other workers	SR Employees and wider workforce (table: <a href="#">Employee division and turnover</a> ). 1 360 or 5% of the Group's employees have a temporary contract (360 or 5% of female employees and 1 000 or 5% of male employees). Most of the employees with temporary contracts are located in Finland (7% of all employees in the country) Poland (18%) and Sweden (4%). 490 or 2% of the Group's employees work part-time (240 or 4% of female employees and 250 or 1% of male employees). In addition to own employees our units typically have contractor employees at the same production site. Annual maintenance also typically creates a peak in the number of contractor workers at our board, pulp, and paper mills for a short period. Many of our production units also have a systematic approach to employ students as interns for shorter periods, in particular in Finland and Sweden during summer holiday season. We also rely on contractors in our forestry operations. The number of contractor employees is not consolidated at the Group level.
102-9	Supply chain	SR Forests, plantations, and land use and SR Suppliers
102-10	Significant changes to the organisation and its supply chain	SR Suppliers, SR Reporting scope ( <a href="#">Significant changes during 2018</a> )
102-11	Precautionary Principle or approach	SR Strategy, governance, and stakeholders, SR Human rights ( <a href="#">How we work</a> ), SR Community ( <a href="#">How we work</a> ), SR Materials, Water and Energy ( <a href="#">How we work</a> )
102-12	External initiatives	SR Strategy, governance, and stakeholders ( <a href="#">Collaboration with non-governmental organisations</a> ), SR ESG indices and other external recognition, and SR Reporting scope
102-13	Membership of associations	SR Strategy, governance, and stakeholders ( <a href="#">Collaboration with non-governmental organisations</a> ). 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 these 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, Bioenergy Europe, Euro-Graph, the Alliance for Beverage Cartons and the Environment (ACE), European Organisation for Packaging and the Environment (EUROOPEN), Pack2go Europe, and Procarton.



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>Strategy</b>		
102-14	Statement from senior decision-maker	ST CEO's overview
102-15	Key impacts, risks, and opportunities	FR Report of the Board of Directors (Non-Financial information; Risk management). In addition to our statutory reporting on the risks related to material non-financial topics, our Sustainability 2018 includes Opportunities and Challenges chapters for each material topic in the report as part of our 4-tier reporting concept.
<b>Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behavior	SR Strategy, governance, and stakeholders and SR Business ethics
102-17	Mechanisms for advice and concerns about ethics	SR Business ethics
<b>Governance</b>		
102-18	Governance structure	SR Strategy, governance, and stakeholders, CG Board of Directors, Board Committees, Management of the Company
102-19	Delegating authority	SR Strategy, governance, and stakeholders, CG Board of Directors, Board Committees, Management of the Company
102-20	Executive-level responsibility for economic, environmental, and social topics	SR Strategy, governance, and stakeholders, CG Board of Directors, Board Committees, Management of the Company
102-21	Consulting stakeholders on economic, environmental, and social topics	SR Strategy, governance, and stakeholders, and SR Business ethics (formal grievance mechanisms), FR Information for shareholders, CG Shareholders' meeting. 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.
102-22	Composition of the highest governance body and its committees	CG Board of Directors, Board Committees, Board Diversity Policy. Also see CG 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.
102-23	Chair of the highest governance body	The chair of the Board of Directors is independent from the company's executive management.
102-24	Nominating and selecting the highest governance body	CG Shareholders' Nomination Board, Board Diversity Policy
102-25	Conflicts of interest	CG Board of Directors, see also the CVs of Board of Directors in the CG, including memberships in other companies and previous positions.
102-26	Role of highest governance body in setting purpose, values, and strategy	SR Strategy, governance, and stakeholders, CG Board of Directors, Board Committees, Control Environment
102-27	Collective knowledge of highest governance body	SR Strategy, governance, and stakeholders, CG Board of Directors, Board Committees, Control Environment
102-28	Evaluating the highest governance body's performance	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.
102-29	Identifying and managing economic, environmental, and social impacts	SR Strategy, governance, and stakeholders
102-30	Effectiveness of risk management processes	SR Strategy, governance, and stakeholders, FR Report of the Board of Directors, CG Board of Directors, Board Committees
102-31	Review of economic, environmental, and social topics	SR Strategy, governance, and stakeholders and SR Business ethics (Formal grievance mechanisms), FR Corporate Governance in Stora Enso
102-32	Highest governance body's role in sustainability reporting	SR Strategy, governance, and stakeholders, CG Board of Directors, Board Committees, Management of the company
102-33	Communicating critical concerns	SR Strategy, governance, and stakeholders and SR Business ethics (Formal grievance mechanisms), FR 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.
102-34	Nature and total number of critical concerns	SR Strategy, governance, and stakeholders and Business ethics (Formal grievance mechanisms)
102-35	Remuneration policies	CG Remuneration Statement, FR note 7
102-36	Process for determining remuneration	CG Remuneration Statement, FR note 7
102-37	Stakeholders' involvement in remuneration	CG Remuneration Statement
102-38	Annual total compensation ratio	SR Employees and wider workforce (Compensation and equal opportunity)
102-39	Percentage increase in annual total compensation ratio	SR Employees and wider workforce (Compensation and equal opportunity). The annual total compensation ratio increased 10% in China, 7% in Finland, 26% in Poland and 16% in Sweden. The ratio decreased 1% in Russia and remained stable in Germany. For 2018 reporting the calculation methodology was developed to include incentives consistently, and the 2017 figures were recalculated accordingly for comparability.
<b>Stakeholders engagement</b>		
102-40	List of stakeholder groups	SR Strategy, governance, and stakeholders (Particularly significant stakeholder groups for Stora Enso)
102-41	Collective bargaining agreements	At the end of 2018, approximately 75% of our employees are covered by collective bargaining agreements (80% in 2017). This figure is approximate due to differences in national legislation. For more, see 407-1.
102-42	Identifying and selecting stakeholders	SR Strategy, governance, and stakeholders (Stakeholder engagement)
102-43	Approach to stakeholder engagement	SR Strategy, governance, and stakeholders (Stakeholder engagement) SR Customers (Continuous customer engagement), SR Suppliers (Supporting supplier sustainability), SR Investors (ESG topics embedded in investor relations activities)
102-44	Key topics and concerns raised	SR Strategy, governance, and stakeholders (Stakeholder engagement). Examples of key sustainability topics discussed with stakeholders are reported in the respective sections of Sustainability 2018.



## GRI Index 2018

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>Reporting practice</b>		
102-45	Entities included in the consolidated financial statements	FR Notes 30 and 31. SR Reporting scope. All entities in our Financial report are also covered by our Sustainability 2018, which follows the consolidation principles as described in our Sustainability report's Data and assurance chapter.
102-46	Defining report content and topic Boundaries	SR Reporting scope
102-47	List of material topics	We have identified all the topic-specific GRI Standards as material for Sustainability 2018.
102-48	Restatements of information	The restatements are expressed in connection to the respective disclosures. The calculation principle for the forest certification coverage on total wood supply was changed in 2018. The figure for 2017 not reported due to data availability. As of January 2018, Stora Enso's 50%-owned joint operations Veracel and Montes del Plata are consolidated in the Group's occupational safety figures, and 2017 figures have been recalculated accordingly for comparability. For 2018 report total number of employees in the Sustainability Report was changed from full-time equivalents to headcount. In the calculation of the annual total compensation ratio (GRI 102-38) the methodology was developed to include incentives consistently. For both indicators 2017 figures were recalculated accordingly for comparability.
102-49	Changes in reporting	SR Reporting scope (Significant changes in reporting scope)
102-50	Reporting period	1 January 2018 – 31 December 2018
102-51	Date of most recent report	27 February 2018
102-52	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.
102-53	Contact point for questions regarding the report	SR back cover
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	In addition to the topics covered by the GRI Standards we report, for instance, on the different aspects of sustainable forest management in the Forests, plantations and land use chapter of the report.
102-56	External assurance	SR Auditor's assurance report
<b>Economic performance</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	FR Note 1
103-2	The management approach and its components	FR Note 1, Stora Enso as a tax payer
103-3	Evaluation of the management approach	FR Financial Results – Group, Stora Enso as a tax payer
<b>GRI 201: Economic performance 2016</b>		
201-1	Direct economic value generated and distributed	ST How we create value
201-2	Financial implications and other risks and opportunities due to climate change	SR Carbon dioxide (Opportunities and challenges, Evaluating risks and opportunities), FR Report of Board of Directors (Risk management; Global warming)
201-3	Defined benefit plan obligations and other retirement plans	FR Note 20. Percentages of salary contributed by employee and employers follow local legislation and varies country-by-country. The information is not consolidated at Group level.
201-4	Financial assistance received from government	FR Stora Enso in Capital Markets, Note 5, Note 9, Stora Enso as a tax payer
<b>Market presence</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce (Opportunities and challenges, How we work), SR Suppliers (How we work)
103-2	The management approach and its components	SR Employees and wider workforce (Our policies, How we work), SR Suppliers (Our policies, How we work)
103-3	Evaluation of the management approach	SR Employees and wider workforce (Progress), SR Suppliers (Progress)
<b>GRI 202: Market presence 2016</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SR Employees and wider workforce (Our lowest wages compared to local minimum wages), SR Suppliers (How we work). As stated in our Supplier Code of Conduct Stora Enso requires suppliers to pay employees at least the minimum wage and applicable overtime wages defined by national laws or any applicable collective agreements.
202-2	Proportion of senior management hired from the local community	It is important that our new operations have managers and employees that are well-grounded in local cultures. While there is often an initial need for expatriate employees, local hiring is usually initiated as early as possible, bringing economic benefits to the local community. This aspect has been considered in our large investments. For example, in Stora Enso's operations in Poland and China as well as in joint operations in Brazil and Uruguay, the majority of management team members are nationals of the country of location. Exact share is not consolidated due to low materiality at the Group level.
<b>Indirect economic impacts</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Community (Opportunities and challenges, How we work)
103-2	The management approach and its components	SR Community (Our policies, How we work)
103-3	Evaluation of the management approach	SR Community (Progress)



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>GRI 203: Indirect economic impacts 2016</b>		
203-1	Infrastructure investments and services supported	SR Community
203-2	Significant indirect economic impacts	SR Community, ST How we create value
<b>Procurement practices</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Suppliers (Opportunities and challenges, How we work)
103-2	The management approach and its components	SR Suppliers (Our policies, How we work)
103-3	Evaluation of the management approach	SR Suppliers (Progress)
<b>GRI 204: Procurement practices 2016</b>		
204-1	Proportion of spending on local suppliers	Wood and Paper for Recycling (PfR) deliveries to our mills are largely based on local supply. See SR Materials, water, and energy (Paper for recycling) and SR Forests, plantations, and land use (Wood procurement by region). Due to perceived low materiality spending data on local suppliers not consolidated at the Group level.
<b>Anti-corruption</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Business ethics (Opportunities and challenges, How we work)
103-2	The management approach and its components	SR Business ethics (Our policies, How we work)
103-3	Evaluation of the management approach	SR Business ethics (Progress)
<b>GRI 205: Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	SR Business ethics (Comprehensive risk assessments on compliance), FR Report of Board of Directors (Risks and risk management – Ethics and Compliance). For more, see also our <a href="#">Business Practice policy</a> available at our website.
205-2	Communication and training about anti-corruption policies and procedures	SR Business ethics (Training our employees), SR Suppliers (How we work). By the end of 2018, 81% of our employees had received training on our Code of Conduct.
205-3	Confirmed incidents of corruption and actions taken	SR Business ethics (Formal grievance mechanism), FR Report of Board of Directors (Legal proceedings)
<b>Anti-competitive behaviour</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Business ethics (Opportunities and challenges, How we work)
103-2	The management approach and its components	SR Business ethics (Our policies, How we work)
103-3	Evaluation of the management approach	SR Business ethics (Progress)
<b>GRI 206: Anti-competitive behaviour 2016</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	FR Note 29
<b>Materials</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Materials, water, and energy (Opportunities and challenges), SR Reporting scope
103-2	The management approach and its components	SR Materials, water, and energy (Our policies, How we work)
103-3	Evaluation of the management approach	SR Materials, water, and energy (Progress)
<b>GRI 301: Materials 2016</b>		
301-1	Materials used by weight or volume	SR Materials, water, and energy (illustration: Efficient use of materials in circular bioeconomy, Progress: Materials). In our illustration Efficient use of materials in circular bioeconomy we report the key material inflows of which wood and purchased pulp and Paper for Recycling (PfR) are renewable materials and pigments, fillers, starch, and other chemicals are largely non-renewable materials, (with the exception of starch). PfR deliveries to our mills typically include a smaller share of non-paper or non-board components which are largely non-renewable materials such as plastics. These components are included in our total PfR deliveries. Utilization rate for Paper for Recycling (PfR) is a percentage of total PfR use compared to the total board and paper production following this calculation principle by Confederation of European Paper Industries (CEPI). The packaging materials we produce and use to protect our pulp, paper and paper board deliveries during their transportation mainly consist of our own fully recyclable fibre-based products. In addition, plastic wrappings are currently used for packaging certain solid wood products.
301-2	Recycled input materials used	SR Materials, water, and energy (Progress: Materials). See also 301-1.
301-3	Reclaimed products and their packaging materials	SR Materials, water, and energy (Progress: Materials). See also 301-1.
<b>Energy</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Materials, water, and energy (Opportunities and challenges), SR Reporting scope
103-2	The management approach and its components	SR Materials, water, and energy (Our policies, How we work)
103-3	Evaluation of the management approach	SR Materials, water, and energy (Progress)



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organisation	SR Materials, water, and energy (energy graphs and material use illustration), SR Carbon dioxide (Working with ambitious science-based targets; sales to district heating systems) In the fuel consumption pie chart, biomass corresponds to renewable energy. Majority of our heat consumption is consumed in the form of steam. During the year, we sold 0.3 TWh (0.4 TWh in 2017) of electricity and 0.9 TWh (0.9) of heat. The majority of sold heat was delivered to local district heating systems which is typically reported as steam. Our energy consumption or sales of heating and cooling for real estate facilities is not material. Our mills use local factors based on analysis at the site when calculating the energy content of the used fuels.
302-3	Energy intensity	SR Materials, water, and energy (Heat consumption; Electricity consumption)
302-4	Reduction of energy consumption	SR Materials, water, and energy (Stora Enso's energy efficiency fund)
302-5	Reductions in energy requirements of products and services	SR Materials, water, and energy, SR Carbon dioxide (Stora Enso's carbon footprint 2014–2018; 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.
<b>Water</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Materials, water, and energy (Opportunities and challenges), SR Reporting scope
103-2	The management approach and its components	SR Materials, water, and energy (Our policies, How we work)
103-3	Evaluation of the management approach	SR Materials, water, and energy (Progress)
<b>GRI 303: Water 2016</b>		
303-1	Water withdrawal by source	SR Materials, water, and energy (Responsible water use; Water withdrawal and consumption). The volumes are based on flow meters at our mills or estimations.
303-2	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. The extensive drought during 2018 led to a significant drop in the water level of Lake Ivö. During 2018, the water level was not enough to maintain full production of pulp and paper, and Nymölla Mill was forced to reduce production to keep the legal obligations. Mulde river in Germany is a water source for our Sachsen Mill. The river is a Natura 2000 site with alluvial landscapes that provides habitats for many bird species. The initial level of water pollution upstream from the mill is moderate.
303-3	Water recycled and reused	SR Materials, water, and energy (Responsible water use)
<b>Biodiversity</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Forests, plantations, and land use (Opportunities and challenges)
103-2	The management approach and its components	SR Forests, plantations, and land use (Our policies, How we work)
103-3	Evaluation of the management approach	SR Forests, plantations, and land use (Progress)
<b>GRI 304: Biodiversity 2016</b>		
304-1	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)
304-2	Significant impacts of activities, products, and services on biodiversity	SR Forests, plantations, and land use
304-3	Habitats protected or restored	SR Forests, plantations, and land use (Forests, plantations, and lands owned and managed by Stora Enso; Forest regeneration - Veracel). 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 Atlantic Rainforests in Brazil.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR Forests, plantations, and land use. Number of species are not reported, but biodiversity conservation efforts are described.
<b>Emissions</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Carbon dioxide (Opportunities and challenges), SR Reporting scope
103-2	The management approach and its components	SR Carbon dioxide (Our policies, How we work)
103-3	Evaluation of the management approach	SR Carbon dioxide (Progress)
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2014–2018)
305-2	Energy indirect (Scope 2) GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2014–2018)
305-3	Other indirect (Scope 3) GHG emissions	SR Carbon dioxide. No base year for scope 3 emissions. The calculation methodology has been evolving over time. We always recalculate the historical scope 3 emissions against the most recent methodology in order to ensure comparability.
305-4	GHG emissions intensity	SR Carbon dioxide (Fossil CO <sub>2</sub> emissions in relation to production)
305-5	Reduction of GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2014–2018)
305-6	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.
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	SR Materials, water and energy (Emission to air). Reporting is based on site-specific measurement at mills.



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>Effluents and waste</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Materials, water, and energy ( <a href="#">Opportunities and challenges</a> ), SR <a href="#">Reporting scope</a>
103-2	The management approach and its components	SR Materials, water, and energy ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Materials, water, and energy ( <a href="#">Progress</a> )
<b>GRI 306: Effluents and waste 2016</b>		
306-1	Water discharge by quality and destination	SR Materials, water, and energy ( <a href="#">Responsible water use</a> ; <a href="#">Environmental incidents in 2018</a> ; Water withdrawal and consumption, Phosphorus, Nitrogen, AOX, COD). Our mills discharge purified process water and cooling water mainly to surface waters. Reporting is based on site-specific measurement at mills.
306-2	Waste by type and disposal method	SR Materials, water, and energy ( <a href="#">Value from waste and residuals</a> ; Utilisation of process waste and residual materials, <a href="#">Process waste to landfill</a> ). Breakdown data by disposal method for hazardous waste from our authorised service providers is not consolidated at Group-level.
306-3	Significant spills	SR <a href="#">Environmental incidents in 2018</a>
306-4	Transport of hazardous waste	SR Materials, water, and energy ( <a href="#">Value from waste and residuals</a> ). Data not available on internationally exported or imported hazardous waste by our authorised service providers.
306-5	Water bodies affected by water discharges and/or runoff	See 302-2
<b>Environmental compliance</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Materials, water, and energy ( <a href="#">Opportunities and challenges</a> ), SR <a href="#">Reporting scope</a>
103-2	The management approach and its components	SR Materials, water, and energy ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Materials, water, and energy ( <a href="#">Environmental incidents in 2018</a> )
<b>GRI 307: Environmental compliance 2016</b>		
307-1	Non-compliance with environmental laws and regulations	SR <a href="#">Environmental incidents in 2018</a>
<b>Supplier environmental assessment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Suppliers ( <a href="#">How we work</a> )
103-2	The management approach and its components	SR Suppliers ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Suppliers ( <a href="#">Progress</a> )
<b>GRI 308: Supplier environmental assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	SR Suppliers ( <a href="#">How we work</a> )
308-2	Negative environmental impacts in the supply chain and actions taken	SR Suppliers ( <a href="#">How we work</a> ), SR Forests, plantations, and land use ( <a href="#">Protecting biodiversity in forest operations</a> )
<b>Employment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> ), SR <a href="#">Reporting scope</a> ( <a href="#">Data boundaries</a> )
103-2	The management approach and its components	SR Employees and wider workforce ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Employees and wider workforce ( <a href="#">Progress</a> )
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	SR Employees and wider workforce ( <a href="#">Employee distribution and turnover</a> )
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR Employees and wider workforce ( <a href="#">Fair working conditions</a> ). See 102-8 for the number of temporary and part-time employees. 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. In our Minimum Human Resources Requirements we explicitly recommend that our units shall have in place a salary structure design through which wage discrimination is mitigated, taking into account complexity of work tasks and required level of competence. We also emphasize that no person shall be discriminated in their employment, including compensation.
401-3	Parental leave	All Stora Enso workers shall be granted their legal right to parental leave without any form of repercussions. Our scope for reporting includes parental leaves lasting 3 months or more. In 2018, a total of 360 employees were due to return from parental leave out of which 320 were female and 40 male employees. The majority of the male employees in the scope work in Sweden. Return to work rate after parental leave was 95% (96% for females and 89% for males). Retention rate one year after returning to work from parental leave was 92% (93% for females and 92% for males).
<b>Labor management relations</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> ), SR <a href="#">Reporting scope</a> ( <a href="#">Data boundaries</a> )
103-2	The management approach and its components	SR Employees and wider workforce ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Employees and wider workforce ( <a href="#">Progress</a> )



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>GRI 402: Labor management relations 2016</b>		
402-1	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</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> ), SR Reporting scope ( <a href="#">Data boundaries</a> )
103-2	The management approach and its components	SR Employees and wider workforce ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Employees and wider workforce ( <a href="#">Progress</a> )
<b>GRI 403: Occupational health and safety 2016</b>		
403-1	Workers representation in formal joint management-worker health and safety committees	SR Employees and wider workforce ( <a href="#">Enhancing safety performance</a> and <a href="#">Fair working conditions</a> (GFA with unions). Our workers' representation in periodical meetings typically consists of employees working with safety and operations. By the end of the year, 95% of our employees were working at units with appointed joint safety committees.
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR Employees and wider workforce ( <a href="#">Enhancing safety performance</a> ). Onsite contractor working hours not available in a consistent manner throughout the company and therefore incident rates for contractors not calculated. Consolidated analyses on accident types not available at the time of the report publication. 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. 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. Information on occupational diseases is not currently consolidated at the Group-level due to related perceived risk as well as specific legal prohibitions preventing this information collection in certain countries.
403-4	Health and safety topics covered in formal agreements with trade unions	See GRI 102-41. 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>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> )
103-2	The management approach and its components	SR Employees and wider workforce ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Employees and wider workforce ( <a href="#">Progress</a> )
<b>GRI 404: Training and education 2016</b>		
404-1	Average hours of training per year per employee	In 2018, the average number of training hours per employee across all of our units was 22 (26 in 2017). Broken down by gender and employee category, the average training hours were 17 hours for female employees (23), 24 hours for male employees (27); and 21 hours for production workers (28).
404-2	Programs for upgrading employee skills and transition assistance programs	SR Employees and wider workforce ( <a href="#">Leadership and performance management</a> ). Employee trainings are designed and agreed locally together with employees. 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.
404-3	Percentage of employees receiving regular performance and career development reviews	SR Employees and wider workforce ( <a href="#">Leadership and performance management</a> ). In our annual employee survey 90% of production workers stated that they had taken part in a performance review during the past 12 months (90% in 2017). Our of all the Group's employees 91% of female employees (91%) and 91% of male employees (91%) stated they had taken part in the performance review.
<b>Diversity and equal opportunity</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> )
103-2	The management approach and its components	SR Employees and wider workforce ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Employees and wider workforce ( <a href="#">Progress</a> )
<b>GRI 405: Diversity and equal opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	SR Employees and wider workforce ( <a href="#">Employee distribution and turnover</a> ), GC Board diversity in figures
405-2	Ratio of basic salary and remuneration of women to men	SR Employees and wider workforce ( <a href="#">Providing living wages</a> ; <a href="#">Compensation and equal opportunity</a> )
<b>Non-discrimination</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Opportunities and challenges</a> , <a href="#">Progress</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Progress</a> )
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	SR Business ethics ( <a href="#">Formal grievance mechanisms</a> ). Based on our assessment 3 of the proven misconduct cases can be considered relating to discrimination. Remediation plans are being implemented together with relevant management representatives.



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>Freedom of association and collective bargaining</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Opportunities and challenges</a> , <a href="#">Progress</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Progress</a> )
<b>GRI 407: Freedom of association and collective bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR Human rights, SR Employees and wider workforce (Fair working conditions), SR Business ethics and SR Suppliers. Approximately 75% of our employees are covered by collective bargaining agreements (80% in 2017). This figure is an estimate due to differences in national legislation. In China, the right to freedom of association and collective bargaining is stipulated by law. Our China Packaging units, which have the largest part of the employees in the country, have established unions that form part of the state-authorised China Labour Union. In addition, Stora Enso operates a board mill and forestry operations as well as a paper mill in China. These units have formed worker councils which serve as channels for direct feedback and dialogues between employees and management. A similar system is in place in our trial tree plantation operation in Laos, where we have a worker's representative group elected by employees.
<b>Child labor</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Opportunities and challenges</a> , <a href="#">Progress</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Progress</a> )
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	SR Human rights and SR Suppliers. See also chapters "Addressing Modern Slavery" and "Human rights assessments and actions plans" in our <a href="#">Slavery and Human Trafficking Statement (June 2018)</a> available at our website.
<b>Forced or compulsory labor</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Opportunities and challenges</a> , <a href="#">Progress</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Progress</a> )
<b>GRI 409: Forced or compulsory labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR Human rights and SR Suppliers. Also see our annual <a href="#">Slavery and Human Trafficking Statement (June 2018)</a> available at our website. As stated in the statement, while we recognise that modern slavery-related risks may exist in our own operations, we feel that the greatest risk is in our complex and extensive supply chains that include supplier categories and geographies, which we have identified as having high human rights risks. For this reason, we have taken a risk-based approach to addressing modern slavery by focusing our efforts on our supply chains.
<b>Security practices</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Opportunities and challenges</a> , <a href="#">Systematic assessment of human rights impacts</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Progress</a> )
<b>GRI 410: Security practices 2016</b>		
410-1	Security personnel trained in human rights policies or procedures	SR Human rights ( <a href="#">Systematic assessment of human rights impacts</a> ). 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. Consolidated percentage data of the trained security personnel not available.
<b>Rights of indigenous peoples</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Veracel, Brazil</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">Veracel, Brazil</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Veracel, Brazil</a> )
<b>GRI 411: Rights of indigenous peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	SR Human rights ( <a href="#">Veracel, Brazil</a> ). No incidents of violations.



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>Human rights assessment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Human rights ( <a href="#">Opportunities and challenges</a> , <a href="#">Progress</a> )
103-2	The management approach and its components	SR Human rights ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Human rights ( <a href="#">Progress</a> )
<b>GRI 412: Human rights assessment 2016</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	SR Human rights. Stora Enso conducted a comprehensive group-wide Human Rights Assessment in 2014, which consisted of separate unit-based assessments at 93 operations in 22 countries. For more, see our annual <a href="#">Slavery and Human Trafficking Statement</a> (June 2018) available at our website.
412-2	Employee training on human rights policies or procedures	SR Human rights, SR Business ethics ( <a href="#">Training our employees</a> , <a href="#">Comprehensive monitoring</a> ), SR Suppliers. Our Code of Conduct training takes approximately 1 hour and covers general level topics related to our high priority human rights. By the end of 2018, 81% of our employees had received training on our Code of Conduct.
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	SR Human rights ( <a href="#">Environmental and Social Impact Assessments (ESIA)</a> ). All our investments, mergers and acquisitions, and divestments based on pre-defined thresholds and risk assessments are subject to human rights due diligence.
<b>Local communities</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Community ( <a href="#">Opportunities and challenges</a> )
103-2	The management approach and its components	SR Community ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Community ( <a href="#">Progress</a> )
<b>GRI 413: Local communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	SR Community, SR Human rights ( <a href="#">Systematic assessment of human rights impacts</a> )
413-2	Operations with significant actual and potential negative impacts on local communities	SR Community, SR Human rights ( <a href="#">Addressing challenges globally</a> )
<b>Suppliers social assessment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Suppliers ( <a href="#">How we work</a> )
103-2	The management approach and its components	SR Suppliers ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Suppliers ( <a href="#">Progress</a> )
<b>GRI 414: Suppliers social assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	SR Suppliers ( <a href="#">How we work</a> )
414-2	Negative social impacts in the supply chain and actions taken	SR Human rights and SR Suppliers
<b>Public policy</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Business ethics ( <a href="#">Opportunities and challenges</a> )
103-2	The management approach and its components	SR Business ethics ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Business ethics ( <a href="#">Progress</a> )
<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 our Business Practice Policy, available on <a href="#">storaenso.com/sustainabilitypolicies</a> .
<b>Customer health and safety</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Customers ( <a href="#">Prioritising product safety</a> )
103-2	The management approach and its components	SR Customers ( <a href="#">Prioritising product safety</a> )
103-3	Evaluation of the management approach	SR Customers ( <a href="#">Prioritising product safety</a> )
<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 incident of non-compliance occurred during the year.
<b>Marketing and labeling</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Customers ( <a href="#">How we work</a> )
103-2	The management approach and its components	SR Customers ( <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Customers ( <a href="#">How we work</a> )



GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
<b>GRI 417: Marketing and labeling 2016</b>		
417-2	Incidents of non-compliance concerning product and service information and labeling	No significant incident of non-compliance occurred during the year.
<b>Customer privacy</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Business ethics ( <a href="#">Opportunities and challenges</a> )
103-2	The management approach and its components	SR Business ethics ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Business ethics ( <a href="#">Progress</a> )
<b>GRI 418: Customer privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR Business ethics. No substantiated complaints during the year concerning breaches of customer privacy. One identified loss restricted to a limited number of customer contact information disclosed to one unauthorised party. The case was assessed thoroughly and considered not to require reporting to data protection authorities.
<b>Socioeconomic compliance</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	SR Business ethics ( <a href="#">Opportunities and challenges</a> )
103-2	The management approach and its components	SR Business ethics ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	SR Business ethics ( <a href="#">Progress</a> )
<b>GRI 419: Socioeconomic compliance 2016</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	FR <a href="#">Note 29</a>