

GRI content index

Stora Enso's Sustainability 2020 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 omission as necessary.

Topic-specific data boundaries

Impacts that make sustainability topics relevant to us may occur outside Stora Enso, or they may only be material for some of our operations or locations. When our reporting on a sustainability disclosure only concerns specific units, geographical regions or other data

collection boundaries, based on the identified materiality, this is specified in connection with the respective disclosure.

For more information on data boundaries, see [Reporting scope](#) in **Sustainability 2020**.

Management approach disclosures

The structure of **Sustainability 2020** 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, while providing 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 2020**
FR – **Financials 2020**
ST – **Strategy 2020**
CG – **Governance 2020**
RR – **Remuneration 2020**

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
GRI 102: General Disclosures 2016		
Organisational Profile		
102-1	Name of the organisation	FR Report of Board of Directors; Stora Enso introduction
102-2	Activities, brands, products, and services	FR Report of Board of Directors; Stora Enso introduction
102-3	Location of headquarters	Kanavaranta 1, Helsinki, Finland
102-4	Location of operations	SR Human rights (Opportunities and challenges), SR Employees and wider workforce (Employee distribution by country), SR Forests, plantations, and land use (How we work) 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; Markets and deliveries
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: Employee distribution and turnover). 910 or 4% of the Group's employees have a temporary contract (250 or 5% of female employees and 660 or 4% of male employees). Most of the employees with temporary contracts are located in Finland (6% of all employees in the country), Poland (10%) and Sweden (3%). 450 or 2% of the Group's employees work part-time (220 or 4% of female employees and 230 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 the summer holiday season. We also rely on contractors in our forestry operations and China Packaging units. 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 Employees and wider workforce (Support in restructuring situations), SR Suppliers , SR Reporting scope (Significant changes during 2020)
102-11	Precautionary Principle or approach	SR Strategy, governance, and stakeholders , SR Human rights (How we work), SR Community (How we work), SR Materials, Water, and Energy (How we work)
102-12	External initiatives	SR Strategy, governance, and stakeholders (Collaboration with non-governmental organisations), SR External recognition , and SR Reporting scope

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
102-13	Membership of associations	SR Strategy, governance, and stakeholders (Collaboration with non-governmental organisations). 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), 4Evergreen, 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 the 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), recycling platform EXTR:ACT, the Global Recycling Alliance for beverage Cartons and the Environment (GRACE), European Paper Packaging Alliance (EPPA), European Carton Makers Association (ECMA), European Organisation for Packaging and the Environment (EUROPEN), and Procarton.
Strategy		
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 2020 includes Opportunities and Challenges chapters for each material topic in the report as part of our 4-tier reporting concept.
Ethics and integrity		
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
Governance		
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 (Grievance channels), 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 in connection with 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 (Grievance channels), 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 (Grievance channels), FR Information for shareholders . 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 in connection with 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 (Grievance channels).

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
102-35	Remuneration policies	RR Remuneration report, FR note 7.
102-36	Process for determining remuneration	RR Remuneration report, FR note 7.
102-37	Stakeholders' involvement in remuneration	RR Remuneration report
102-38	Annual total compensation ratio	SR Employees and wider workforce (Compensation and equal opportunity)
Stakeholders' engagement		
102-40	List of stakeholder groups	SR Strategy, governance, and stakeholders (Significant stakeholder groups for Stora Enso)
102-41	Collective bargaining agreements	At the end of 2020, approximately 80% of our employees are covered by collective bargaining agreements (80% in 2019). 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). Examples of key sustainability topics discussed with stakeholders are reported in the respective sections of Sustainability 2020.
102-43	Approach to stakeholder engagement	SR Strategy, governance, and stakeholders (Stakeholder engagement) SR Customers (Value from customer engagement), SR Suppliers (Supporting and monitoring our suppliers), 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 2020.
Reporting practice		
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 2020 following 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	SR Strategy, Governance, and Stakeholders (Materiality review)
102-48	Restatements of information	SR Employees and wider workforce (Absenteeism due to illness rate in 2019), SR Materials, water, and energy (Value from waste, Chart: AOX per tonne), SR Carbon dioxide (Stora Enso's carbon footprint 2016-2020), Reporting scope (Data boundaries)
102-49	Changes in reporting	SR Reporting scope (Significant changes in scope)
102-50	Reporting period	1 January 2020–31 December 2020
102-51	Date of most recent report	11 February 2020
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
Economic performance		
GRI 103: Management approach 2016		
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 taxpayer
103-3	Evaluation of the management approach	FR Financial Results – Group, Stora Enso as a taxpayer
GRI 201: Economic performance 2016		
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). We develop our reporting on financial impacts due to climate change by implementing the recommendations of Task Force on Climate-related Financial Disclosures (TCFD).
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. Due to these country-level variations the Group-level consolidation of information is considered not applicable.
201-4	Financial assistance received from government	FR Stora Enso in Capital Markets, Note 5, Note 9, Stora Enso as a taxpayer
Market presence		
GRI 103: Management approach 2016		
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)

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
GRI 202: Market presence 2016		
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 (New Supplier Code of Conduct). Breakdown of data by gender is considered not material and therefore not applicable. As stated in our Supplier Code of Conduct, Stora Enso requires suppliers to pay employees at least the national minimum wage while recognising the right of its employees to reasonable remuneration.
Indirect economic impacts		
GRI 103: Management approach 2016		
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 203: Indirect economic impacts 2016		
203-1	Infrastructure investments and services supported	SR Community
203-2	Significant indirect economic impacts	SR Community, ST How we create value
Anti-corruption		
GRI 103: Management approach 2016		
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)
GRI 205: Anti-corruption 2016		
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). Specific risks related to corruption are discussed in our Business Practice Policy available at our website .
205-2	Communication and training about anti-corruption policies and procedures	SR Business ethics (Training our employees), SR Suppliers (How we work).
205-3	Confirmed incidents of corruption and actions taken	SR Business ethics (Grievance channels), FR Report of Board of Directors (Legal proceedings).
Anti-competitive behaviour		
GRI 103: Management approach 2016		
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)
GRI 206: Anti-competitive behaviour 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No pending or completed actions.
Materials		
GRI 103: Management approach 2016		
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 301: Materials 2016		
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, paper 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 and bioplastics. PfR deliveries to our mills typically include a smaller share of non-paper or non-board components that are largely non-renewable materials such as plastics. These components are included in our total PfR deliveries. Utilisation 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 the Confederation of European Paper Industries (CEPI). Purchased paper for our corrugated packaging units may also include a small portion of non-renewable coating content. The packaging materials we produce and use to protect our pulp, paper, and paper board deliveries during their transportation mainly consist of our own recyclable fibre-based products. As an exception to this, plastic wrappings are currently used for packing certain solid wood products.
301-2	Recycled input materials used	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.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
Energy		
GRI 103: Management approach 2016		
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 302: Energy 2016		
302-1	Energy consumption within the organisation	SR Materials, water, and energy (energy graphs and material use illustration), SR Carbon dioxide (Our science-based targets). In the fuel consumption pie chart, biomass corresponds to renewable energy. Majority of our heat consumption is consumed in the form of steam. The majority of our sold heat, typically reported as steam, was delivered to local district heating systems. Our mills use local factors based on analysis at the site when calculating the energy content of the used fuels. Energy figures for real estate facilities is deemed as not material.
302-3	Energy intensity	SR Materials, water, and energy (Heat consumption ; Electricity consumption)
302-4	Reduction of energy consumption	SR Materials, water, and energy (Progress ; Energy)
302-5	Reductions in energy requirements of products and services	SR Materials, water, and energy. SR Carbon dioxide (Stora Enso's carbon footprint 2016–2020 , Stora Enso's carbon footprint). The scope 3 calculation of our carbon footprint is based on CO ₂ equivalents, not on energy consumption outside the organisation.
Water and Effluents		
GRI 303: Water and Effluents 2018		
Management approach disclosures		
303-1	Interactions with water as a shared resource	SR Materials, water, and energy (Opportunities and challenges , How we work), SR Reporting scope
303-2	Management of water discharge-related impacts	SR Materials, water, and energy (Our policies , How we work)
Topic-specific disclosures		
303-3	Water withdrawal	SR Materials, water, and energy (Responsible water use ; Water withdrawal and consumption). 92% of the water withdrawal in water stress areas was municipal water, 7% groundwater and 1% was surface water. All surface and groundwater in our water withdrawal is considered as freshwater. Group-wide analyses for Total Dissolved Solids is not available.
303-4	Water discharges	SR Materials, water, and energy (Responsible water use ; Effluents to water ; Table: Water withdrawal and consumption). All our water discharges are considered to be destined to freshwater. Group-level data on water discharges by the type of destination or analyses for Total Dissolved Solids are not available.
303-5	Water consumption	SR Materials, water, and energy (Table: Water withdrawal and consumption). Our operations do not rely on significant water storages. The reported water consumption includes estimated water content in products, residuals and waste, and estimated volumes of evaporated water from industrial operations at our mills. The calculation of water consumption builds on the Confederation of European Paper Industries' (CEPI) method of describing water use and consumption, and Swedish Environmental Research Institute's (IVL) report on Water Profile for the Swedish forest industry.
Biodiversity		
GRI 103: Management approach 2016		
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 , Biodiversity illustrations: Protecting biodiversity)
103-3	Evaluation of the management approach	SR Forests, plantations, and land use (Progress)
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	SR Forests, plantations, and land use (Forests, plantations, and land 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 (Tables: Forests, plantations, and lands owned and managed by Stora Enso ; Protecting biodiversity – 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 the Atlantic Rainforests in Brazil.
Emissions		
GRI 103: Management approach 2016		
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)

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2016–2020)
305-2	Energy indirect (Scope 2) GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2016–2020)
305-3	Other indirect (Scope 3) GHG emissions	SR Carbon dioxide. No base year for scope 3 emissions. The calculation methodology has evolved 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 (Stora Enso's GHG performance and the scenarios for forest industry)
305-5	Reduction of GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2016–2020)
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	SR Materials, water and energy (Emissions to air). Reporting is based on site-specific direct measurement of emissions.
Waste		
GRI 306: Waste 2020		
Management approach disclosures		
306-1	Waste generation and significant waste-related impacts	SR Materials, water, and energy (Opportunities and challenges), SR Reporting scope
306-2	Management of significant waste-related impacts	SR Materials, water, and energy (Our policies , How we work)
Topic-specific disclosures		
306-3	Waste generated	SR Materials, water, and energy (Progress, Charts: Utilisation of process waste and residual materials , Process waste to landfill)
306-5	Waste directed to disposal	SR Materials, water, and energy (Progress; Charts: Utilisation of process waste and residual materials , Process waste to landfill). Reporting of onsite and offsite utilisation of residuals by utilisation categories will be considered in connection to next report. Breakdown data by recovery operation for hazardous waste from our authorised service providers is not collected and thus not available.
Environmental compliance		
GRI 103: Management approach 2016		
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 307: Environmental compliance 2016		
307-1	Non-compliance with environmental laws and regulations	SR Environmental incidents in 2020 .
Supplier environmental assessment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Suppliers (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)
GRI 308: Supplier environmental assessment 2016		
308-1	New suppliers that were screened using environmental criteria	SR Suppliers (How we work)
Employment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce (Opportunities and challenges , How we work), SR Reporting scope (Data boundaries)
103-2	The management approach and its components	SR Employees and wider workforce (Our policies , How we work)
103-3	Evaluation of the management approach	SR Employees and wider workforce (Progress)
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	SR Employees and wider workforce (Employee distribution and turnover).
401-3	Parental leave	All Stora Enso workers shall be granted their legal right to parental leave without any form of repercussions. In 2020, a total of 280 employees started parental leave out of which 200 were female and 80 male employees. A total of 250 employees returned to work from parental leave out of which 160 were female and 90 male employees. At the end of the year a total of 140 employees who had returned from parental leave at least a year ago were still working for Stora Enso. 80 of these employees were women and 60 were men. Return to work rate after parental leave was 79% (71% for all females and 98% for all males). Retention rate one year after returning to work from parental leave was 68% (57% for all females and 89% for all males). Restructuring in China Packaging units in 2020 had a significant impact on the Group figures. When excluding China, the Group's return to work rate after parental leave is 96% (95% for all females and 98% for all males) and retention rate one year after returning to work from parental leave is 88% (88% for all females and 89% for all males). Data on the total number of employees with right to parental leave is not available.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
Labor management relations		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce (Opportunities and challenges , How we work), SR Reporting scope (Data boundaries)
103-2	The management approach and its components	SR Employees and wider workforce (Our policies , How we work)
103-3	Evaluation of the management approach	SR Employees and wider workforce (Progress)
GRI 402: Labor management relations 2016		
402-1	Minimum notice periods regarding significant operational changes	SR Employees and wider workforce (Support in restructuring situations). In significant operational changes notice periods are typically several months and defined in local legislation and/or collective bargaining agreements.
Occupational health and safety		
GRI 403: Occupational health and safety 2018		
Management approach disclosures		
403-1	Occupational health and safety management system	SR Employees and wider workforce (Opportunities and challenges , How we work), SR Reporting scope (Data boundaries)
403-2	Hazard identification, risk assessment, and incident investigation	SR Employees and wider workforce (How we work ; Progress). We require our units to conduct periodic risk assessments to ensure that the work-related occupational safety and health risks are identified together with the employees and that the employees understand the risks relevant to their job. Risk assessments are reviewed or updated when significant changes to work or an incident have occurred. See also 403-8.
403-3	Occupational health services	SR Employees and wider workforce (How we work ; Health and wellbeing), SR Business ethics (Training our employees – Data privacy). 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	SR Employees and wider workforce (How we work ; Progress). The responsibilities, meeting frequencies and decision-making authorities in the committees are defined locally following legislation and collective bargaining agreements. As stated in our Health and Safety Policy, our Health and Safety activities are proactive, preventive, and realised through cooperation between the company, our employees, and other key stakeholders.
403-5	Worker training on occupational health and safety	SR Employees and wider workforce (How we work ; Progress). Our units have safety training programmes to ensure all employees have needed health and safety related competencies and skills, and that the employees can keep their knowledge up-to-date by receiving regular safety training.
403-6	Promotion of worker health	SR Employees and wider workforce (Health and wellbeing). Non-occupational medical and healthcare services are defined locally and vary between our locations of operation.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR Suppliers , SR Customers (Safety and sustainability certifications)
Topic-specific disclosures		
403-8	Workers covered by an occupational health and safety management system	SR Employees and wider workforce (Enhancing safety performance ; Fair working conditions), SR Data by unit (Certifications) and SR Reporting scope (Data boundaries). At the end of the year 18 840 or 85% of our employees worked in the units with externally audited management system for occupational health and safety (OHS). Reporting of this figure started in 2020. Safety management activities and processes at the remaining units have been implemented in line with ISO 45001 management standard requirements. The coverage of third-party audited OHS management system for our own employees is estimated to reflect the coverage for onsite-contractor workers, but accurate data on this is not currently available. Our internal safety audit programme covers all of our production units.
Training and education		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce (Opportunities and challenges , How we work), SR Reporting scope (Data boundaries)
103-2	The management approach and its components	SR Employees and wider workforce (Our policies , How we work)
103-3	Evaluation of the management approach	SR Employees and wider workforce (Progress)
GRI 404: Training and education 2016		
404-1	Average hours of training per year per employee	In 2020, the average number of training hours per employee across all of our units was 23 (30 in 2019). Broken down by gender and employee category, the average training hours were 25 hours for female employees (38), 22 hours for male employees (28); and 25 hours for production workers (35).
404-2	Programs for upgrading employee skills and transition assistance programs	SR Employees and wider workforce (Leadership and performance management). 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.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
404-3	Percentage of employees receiving regular performance and career development reviews	SR Employees and wider workforce (Leadership and performance management). In our annual employee survey 87% of production workers and 95% of white collar workers stated that they had taken part in a performance review during the past 12 months (90% and 94% in 2019). Out of all the Group's employees 93% of female employees (93%) and 90% of male employees (91%) stated they had taken part in a performance review. The figures exclude employees who did not answer this question in the annual employee survey or background questions for gender or employee category.
Diversity and equal opportunity		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Employees and wider workforce (Opportunities and challenges , How we work), SR Reporting scope (Data boundaries)
103-2	The management approach and its components	SR Employees and wider workforce (Our policies , How we work)
103-3	Evaluation of the management approach	SR Employees and wider workforce (Progress)
GRI 405: Diversity and equal opportunity 2016		
405-1	Diversity of governance bodies and employees	SR Employees and wider workforce (Employee distribution and turnover), CG Board diversity in figures .
405-2	Ratio of basic salary and remuneration of women to men	SR Employees and wider workforce (Living wages; Compensation and equal opportunity). Ratios are weighted averages based on gender salary comparisons within each country's employee categories (career levels). Therefore, breakdown per employee category is considered not applicable.
Non-discrimination		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Opportunities and challenges , Progress)
103-2	The management approach and its components	SR Human rights (Our policies , How we work)
103-3	Evaluation of the management approach	SR Human rights (Progress)
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	SR Business ethics (Grievance channels). Based on our assessment, 11 of the proven misconduct cases can be considered as related to discrimination, harassment and/or bullying (6 in 2019). Remediation plans have been or are being implemented together with relevant management representatives. One case has been added to the number of cases in 2019 after the publication of previous report. At the end of the year 4 potential non-compliance cases related to discrimination, harassment and/or bullying were still under investigation.
Freedom of association and collective bargaining		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Opportunities and challenges , Progress)
103-2	The management approach and its components	SR Human rights (Our policies , How we work)
103-3	Evaluation of the management approach	SR Human rights (Progress)
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	SR Human rights, SR Employees and wider workforce (Fair working conditions), SR Business ethics and SR Suppliers. Approximately 80% of our employees are covered by collective bargaining agreements (80% in 2019). 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 account for the majority of our 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 in China. These units have formed worker councils, which serve as channels for direct feedback and dialogues between employees and management.
Child labour		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Opportunities and challenges , Progress)
103-2	The management approach and its components	SR Human rights (Our policies , How we work)
103-3	Evaluation of the management approach	SR Human rights (Progress)
GRI 408: Child Labour 2016		
408-1	Operations and suppliers at significant risk for incidents of child labour	SR Human rights and SR Suppliers. In addition, see chapter 'Identifying risks of modern slavery' in our Slavery and Human Trafficking Statement available on our website .
Forced or compulsory labour		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Opportunities and challenges , Progress)
103-2	The management approach and its components	SR Human rights (Our policies , How we work)
103-3	Evaluation of the management approach	SR Human rights (Progress)

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
GRI 409: Forced or compulsory labour 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR Human rights and SR Suppliers . Also see our annual Slavery and Human Trafficking Statement available on our website .
Security practices		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Opportunities and challenges , Progress)
103-2	The management approach and its components	SR Human rights (Our policies , How we work)
103-3	Evaluation of the management approach	SR Human rights (Progress)
GRI 410: Security practices 2016		
410-1	Security personnel trained in human rights policies or procedures	SR Human rights (Assessing and addressing our human rights impacts). 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 is not available.
Rights of indigenous peoples		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Veracel, Brazil)
103-2	The management approach and its components	SR Human rights (Our policies , Veracel, Brazil)
103-3	Evaluation of the management approach	SR Human rights (Veracel, Brazil)
GRI 411: Rights of indigenous peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	SR Human rights (Land and natural resource rights acquisition and management). No incidents of violations.
Human rights assessment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Human rights (Opportunities and challenges , Progress)
103-2	The management approach and its components	SR Human rights (Our policies , How we work)
103-3	Evaluation of the management approach	SR Human rights (Progress)
GRI 412: Human rights assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	SR Human rights . See also our annual Slavery and Human Trafficking Statement available on our website .
412-2	Employee training on human rights policies or procedures	SR Human rights (Enhancing human rights training), SR Business ethics (Training our employees , Comprehensive monitoring), SR Suppliers . Our Code training for employees takes approximately 1 hour and covers general level topics related to our high priority human rights.
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	SR Human rights, Environmental and Social Impact Assessments (ESIAs) .
Local communities		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Community (Opportunities and challenges)
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 413: Local communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	SR Community , SR Human rights (Systematic assessment of human rights impacts)
413-2	Operations with significant actual and potential negative impacts on local communities	SR Community , SR Human rights (Community consultations)
Suppliers social assessment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Suppliers (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)
GRI 414: Suppliers social assessment 2016		
414-1	New suppliers that were screened using social criteria	SR Suppliers (How we work)

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
Public policy		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Business ethics (Opportunities and challenges)
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)
GRI 415: Public policy 2016		
415-1	Political contributions	As a general rule, Stora Enso does not make political contributions. Guidance and rules for political contributions are defined in our Business Practice Policy, available on our website .
Customer health and safety		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Customers (Safety and sustainability certifications)
103-2	The management approach and its components	SR Customers (Safety and sustainability certifications)
103-3	Evaluation of the management approach	SR Customers (Safety and sustainability certifications)
GRI 416: Customer health and safety 2016		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Two incidents related to packaging and transportation properties of solid wood products. One of the incidents resulted in a minor injury for customer employee. No sanctions from the authorities.
Marketing and labeling		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Customers (How we work)
103-2	The management approach and its components	SR Customers (How we work)
103-3	Evaluation of the management approach	SR Customers (How we work)
GRI 417: Marketing and labeling 2016		
417-2	Incidents of non-compliance concerning product and service information and labeling	No significant incident of non-compliance occurred during the year.
Customer privacy		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Business ethics (Opportunities and challenges)
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)
GRI 418: Customer privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR Business ethics. No significant substantiated complaints or breaches during the year.
Socioeconomic compliance		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its Boundary	SR Business ethics (Opportunities and challenges)
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)
GRI 419: Socioeconomic compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	FR Note 29