2020 UN Guiding Principles
Reporting Framework index

The UN Guiding Principles on Business and Human Rights (UNGPs) highlight that companies have an ongoing responsibility to respect human rights and to conduct due diligence to identify, assess, and remedy the impacts that their activities may have on people. Stora Enso is committed to the UNGPs.

Based on the requirements of the UNGPs, the UN Guiding Principles Reporting Framework is a comprehensive guidance for companies to report on their targets, processes, and performance regarding human rights. Stora Enso strives to align its human rights reporting with this framework.

Governance of respect for human rights

	Location	Notes
Policy commitment		
A1. What does the company say publicly about its commitment to respect human rights?	• Human Rights Policy • Stora Enso Code • Supplier Code of Conduct • Sustainability report (Human rights)	CEO overview in Annual Report: "We are committed to the UN Global Compact's ten principles and the UN Guiding Principles on Business and Human Rights."
Embedding respect for human rights		
A2. How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	• Human Rights Policy • Stora Enso Code • Sustainability report (Strategy, governance, and stakeholders; Human rights; Suppliers) • Risk management at Stora Enso • Governance report (Board committees) • Minimum Human Resources Requirements for labour conditions (internal)	A human rights section is included in the Stora Enso Code and the related e-learning which is mandatory for all employees. A stand-alone human rights e-learning will be rolled out to employees in 2021.

Defining a focus of reporting

	Location	Notes
B1. Statement of salient issues: State the salient human rights issues associated with the company's activities and business relationships during the reporting period.	• Human Rights Policy • Human Rights Guidelines • Sustainability report (Human rights)	
B2. Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	• Human Rights Guidelines	
B3. Choice of focal geographies: If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	• Human Rights Guidelines • Annual Slavery and Human Trafficking Statement	The reporting of Stora Enso's highest priority human rights does not focus on particular geographies. However, we have identified high-risk geographies regarding modern slavery.
B4. Additional severe impacts: Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	N/A	

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Management of salient human rights issues

	Location	Notes
Specific policies		
C1. Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	• Stora Enso Code • Human Rights Policy • Health and Safety Policy • Supplier Code of Conduct • Minimum Human Resources Requirements for labour conditions (internal)	
Stakeholder engagement		
C2. What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	• Human Rights Guidelines • Sustainability report (Strategy, governance, and stakeholders; Human rights; Community)	Stakeholder engagement is integrated into all Stora Enso's processes related to its highest priority human rights.
C3. How does the company identify any changes in the nature of each salient human rights issue over time?	• Human Rights Guidelines • Materiality assessment process description	
C4. How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions?	• Human Rights Guidelines • Materiality assessment process description	
C5. How does the company know if its efforts to address each salient human rights issue are effective in practice?	• Human Rights Guidelines • Sustainability report (Progress in Human rights) • Sustainability report (Grievance channels in Business ethics) • Sustainability report (Progress in Suppliers)	
C6. How does the company enable effective remedy if people are harmed by its actions or decisions in relation to the salient human rights issues?	• Human Rights Guidelines • Sustainability report (Human rights and Grievance channels in Business ethics)	