

# GRI content index

Stora Enso’s sustainability reporting for 2021 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 [Consolidation of sustainability statements](#).

### Management approach disclosures

Stora Enso’s sustainability reporting follows the Group’s sustainability agenda. In terms of the GRI Standards, the management approach to sustainability is described in the [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. Topic-specific chapters further explain respective strategies and policies as well as respective processes, procedures and systems.

GRI standard	Content indicator	Location and comments
<b>GRI 102: General Disclosures 2016</b>		
<b>Organisational Profile</b>		
102-1	Name of the organisation	Report of Board of Directors ( <a href="#">Introduction to Stora Enso</a> )
102-2	Activities, brands, products, and services	Report of Board of Directors ( <a href="#">Introduction to Stora Enso</a> )
102-3	Location of headquarters	Salmisaarenaukio 2, Helsinki, Finland
102-4	Location of operations	This is Stora Enso, <a href="#">Human rights (Opportunities and challenges)</a> , <a href="#">Sustainable forestry (Wood procurement by region)</a> and <a href="#">Sustainability data by production unit</a>
102-5	Ownership and legal form	Report of Board of Directors ( <a href="#">Share capital</a> )
102-6	Markets served	Report of Board of Directors ( <a href="#">Markets and deliveries</a> )
102-7	Scale of the organisation	Report of Board of Directors
102-8	Information on employees and other workers	Stora Enso worldwide ( <a href="#">Employees by country</a> ), <a href="#">Sustainable sourcing (Onsite contractor safety)</a> . 990 or 5% of the Group’s employees have a temporary contract (320 or 6% of female employees and 670 or 4% of male employees). Most of the employees with temporary contracts are located in Finland (7% of all employees in the country), Poland (10%) and Sweden (4%). 430 or 2% of the Group’s employees work part-time (210 or 4% of female employees and 220 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	<a href="#">Sustainable forestry and Sustainable Sourcing</a> .
102-10	Significant changes to the organisation and its supply chain	<a href="#">Employees (Support in restructuring situations)</a> , <a href="#">Sustainable sourcing</a> , <a href="#">Consolidation of sustainability statements (Significant changes during the year)</a>
102-11	Precautionary Principle or approach	<a href="#">Strategy, governance, and stakeholders</a> , <a href="#">Materials, residuals and waste (How we work)</a> , <a href="#">Water (How we work)</a> , <a href="#">Community (How we work)</a>
102-12	External initiatives	<a href="#">Strategy, governance, and stakeholders (Collaboration with non-governmental organisations)</a> , <a href="#">External recognition in 2021 and Consolidation of sustainability statements</a>
102-13	Membership of associations	<a href="#">Strategy, governance, and stakeholders (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. We are active in Brussels-based organisations such as the Confederation of European Paper Industries (CEPI) and Business Europe. 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 are also members and participate in the work of associations and alliances such as 4Evergreen, the European Federation of Corrugated Board Manufacturers (FEFCO), and the European Confederation of Woodworking Industries (CEI-Bois), World Green Building Council European Network, Bioenergy Europe, EURO-GRAPH, the Alliance for Beverage Cartons and the Environment (ACE), European platform to improve and increase the recycling of beverage cartons 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.

GRI standard	Content indicator	Location and comments
<b>Strategy</b>		
102-14	Statement from senior decision-maker	CEO message
102-15	Key impacts, risks, and opportunities	Strategy, governance, and stakeholders (Materiality), Report of the Board of Directors (Risk management). Stora Enso's Sustainability reporting includes Opportunities and Challenges chapters for each material sustainability 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	Strategy, governance, and stakeholders and Business ethics
102-17	Mechanisms for advice and concerns about ethics	Business ethics
<b>Governance</b>		
102-18	Governance structure	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees, Management of the Company)
102-19	Delegating authority	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees, Management of the Company)
102-20	Executive-level responsibility for economic, environmental, and social topics	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees, Management of the Company)
102-21	Consulting stakeholders on economic, environmental, and social topics	Strategy, governance, and stakeholders, and Business ethics (Grievance channels), Information for shareholders, Corporate Governance (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	Corporate Governance (Board of Directors, Board Committees, Board Diversity Policy). Also see the 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	Corporate Governance (Shareholders' Nomination Board, Board Diversity Policy)
102-25	Conflicts of interest	Corporate Governance (Board of Directors), see also the CVs of Board of Directors in the Corporate Governance, including memberships in other companies and previous positions.
102-26	Role of highest governance body in setting purpose, values, and strategy	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees, Control Environment)
102-27	Collective knowledge of highest governance body	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees, Control Environment)
102-28	Evaluating the highest governance body's performance	Strategy, governance, and stakeholders, Corporate Governance (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	Strategy, governance, and stakeholders
102-30	Effectiveness of risk management processes	Strategy, governance, and stakeholders, Report of the Board of Directors, Corporate Governance (Board of Directors, Board Committees)
102-31	Review of economic, environmental, and social topics	Strategy, governance, and stakeholders and Business ethics (Grievance channels), Corporate Governance in Stora Enso.
102-32	Highest governance body's role in sustainability reporting	Strategy, governance, and stakeholders, Corporate Governance (Board of Directors, Board Committees, Management of the company)
102-33	Communicating critical concerns	Strategy, governance, and stakeholders and Business ethics (Grievance channels), 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	Business ethics (Grievance channels).
102-35	Remuneration policies	Remuneration report, Note 7.
102-36	Process for determining remuneration	Remuneration report, Note 7.
102-37	Stakeholders' involvement in remuneration	Remuneration report
<b>Stakeholders' engagement</b>		
102-40	List of stakeholder groups	Strategy, governance, and stakeholders (Significant stakeholder groups for Stora Enso)
102-41	Collective bargaining agreements	At the end of 2021, approximately [80%] of our employees are covered by collective bargaining agreements (80% in 2020). This figure is approximate due to differences in national legislation. For more, see 407-1.
102-42	Identifying and selecting stakeholders	Strategy, governance, and stakeholders (Stakeholder engagement, Materiality)
102-43	Approach to stakeholder engagement	Strategy, governance, and stakeholders, Human Rights, Community, Sustainable sourcing. Examples of key sustainability topics discussed with stakeholders are reported in the respective sections in our sustainability reporting for 2021.
102-44	Key topics and concerns raised	Strategy, governance, and stakeholders. Examples of key sustainability topics discussed with stakeholders also reported in the respective sections in sustainability reporting 2021.

GRI standard	Content indicator	Location and comments																																												
<b>Reporting practice</b>																																														
102-45	Entities included in the consolidated financial statements	Notes 30 and 31. Consolidation of sustainability statements. Entities in financial reporting are also covered by sustainability reporting following the consolidation principles for sustainability statements.																																												
102-46	Defining report content and topic Boundaries	Consolidation of sustainability statements																																												
102-47	List of material topics	Strategy, Governance, and Stakeholders (Materiality)																																												
102-48	Restatements of information	Sustainable forestry (Progress). Employees (Our lowest wages compared to local minimum wages), Business ethics (Reporting, investigating, and addressing suspected misconduct). In these locations part of the historical data recalculated for comparability due to the alignment of respective calculation principles or a reporting error. No material impact on historical figures. In the Group's environmental and energy reporting, divestments and closures are managed according to the international Greenhouse Gas Protocol. During 2021, Sachsen unit was removed from the Group's historical environmental and energy figures following its divestment, which resulted in minor changes in the Group's historical figures. However, due to the divestment of Sachsen the reported use of Paper for Recycling in 2020 reduced from 1.9 to 1.7 million tonnes. The recalculation of historical scope 3 emissions against the most recent methodology for comparability also changed the respective historical figures (Stora Enso's carbon footprint 2019-2021).																																												
102-49	Changes in reporting	Consolidation of sustainability statements (Significant changes during 2021)																																												
102-50	Reporting period	1 January 2021–31 December 2021																																												
102-51	Date of most recent report	10 of February 2022																																												
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	AR back cover																																												
102-54	Claims of reporting in accordance with the GRI Standards	Consolidation of sustainability statements																																												
102-55	GRI content index	This GRI content index is part of Stora Enso's Annual Report for 2021. This content index is available on Stora Enso's website and can be accessed through a link in the Annual Report's navigation.																																												
102-56	External assurance	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	Note 1																																												
103-2	The management approach and its components	Note 1, Stora Enso as a taxpayer																																												
103-3	Evaluation of the management approach	Financial Results – Group, Stora Enso as a taxpayer																																												
<b>GRI 201: Economic performance 2016</b>																																														
201-1	Direct economic value generated and distributed	<table border="1"> <thead> <tr> <th colspan="5">Economic value for Stora Enso's stakeholders (EUR million)</th> </tr> <tr> <th>Stakeholders</th> <th>Economic value</th> <th>2021</th> <th>2020</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>Customers</td> <td>Sales</td> <td>10,164</td> <td>8,553</td> <td>10,055</td> </tr> <tr> <td rowspan="2">Suppliers</td> <td>Payments to suppliers</td> <td>6,875</td> <td>5,849</td> <td>6,868</td> </tr> <tr> <td>Capital expenditure</td> <td>666</td> <td>687</td> <td>656</td> </tr> <tr> <td>Employees</td> <td>Wages and benefits</td> <td>1,351</td> <td>1,270</td> <td>1,331</td> </tr> <tr> <td>Creditors</td> <td>Interest</td> <td>127</td> <td>139</td> <td>154</td> </tr> <tr> <td>Public sector</td> <td>Taxes borne and collected<sup>2</sup></td> <td>1,184</td> <td>980</td> <td>1,265</td> </tr> <tr> <td>Shareholders</td> <td>Dividends<sup>1</sup></td> <td>237</td> <td>237</td> <td>394</td> </tr> </tbody> </table> <p><sup>1</sup> As disclosed in the changes of equity statement  <sup>2</sup> For more information on Stora Enso's tax footprint, see Stora Enso as a tax payer.</p>	Economic value for Stora Enso's stakeholders (EUR million)					Stakeholders	Economic value	2021	2020	2019	Customers	Sales	10,164	8,553	10,055	Suppliers	Payments to suppliers	6,875	5,849	6,868	Capital expenditure	666	687	656	Employees	Wages and benefits	1,351	1,270	1,331	Creditors	Interest	127	139	154	Public sector	Taxes borne and collected <sup>2</sup>	1,184	980	1,265	Shareholders	Dividends <sup>1</sup>	237	237	394
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201-2	Financial implications and other risks and opportunities due to climate change	Climate change, Report of Board of Directors (Risk management; Global warming; Climate-related financial disclosures [TCFD]). 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	Note 20 Post-employment benefits. 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	Stora Enso in Capital Markets, Note 5, Note 9, Stora Enso as a taxpayer																																												
<b>Market presence</b>																																														
<b>GRI 103: Management approach 2016</b>																																														
103-1	Explanation of the material topic and its Boundary	Employees (Progress, How we work), Human rights (Opportunities and challenges), Sustainable sourcing (How we work)																																												
103-2	The management approach and its components	Employees (Progress, Our policies), Human rights (How we work), Sustainable sourcing (Our policies, How we work)																																												
103-3	Evaluation of the management approach	Employees (Progress), Human rights (Progress), Sustainable sourcing (Progress)																																												
<b>GRI 202: Market presence 2016</b>																																														
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Employees (Lowest wages compared to local minimum wages), Sustainable sourcing (Supplier Code of Conduct). Breakdown of data by gender is considered not material and therefore not applicable. As stated in the Group's Supplier Code of Conduct, Stora Enso requires suppliers to pay employees at least the national minimum wage while recognising the right of its employees to reasonable remuneration.																																												

GRI standard	Content indicator	Location and comments
<b>Indirect economic impacts</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Community ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> )
103-2	The management approach and its components	Community ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	Community ( <a href="#">Progress</a> )
<b>GRI 203: Indirect economic impacts 2016</b>		
203-1	Infrastructure investments and services supported	Community
203-2	Significant indirect economic impacts	Community. Stora Enso's community engagement and investments are based on consultation with stakeholders. Their significance is not currently evaluated for the annual reporting purposes, and thus this information is not available.
<b>Anti-corruption</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Business ethics ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> ), Sustainable sourcing ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> )
103-2	The management approach and its components	Business ethics ( <a href="#">Reporting, investigating, and addressing suspected misconduct</a> , <a href="#">Our policies</a> , <a href="#">How we work</a> ), Sustainable sourcing ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	Business ethics ( <a href="#">Progress</a> ), Sustainable sourcing ( <a href="#">Progress</a> )
<b>GRI 205: Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	Business ethics ( <a href="#">Identifying and monitoring compliance risks</a> ). Report of Board of Directors ( <a href="#">Risks and risk management – Ethics and Compliance</a> ). Specific risks related to corruption are discussed in our Business Practice Policy available at our <a href="#">website</a> .
205-2	Communication and training about anti-corruption policies and procedures	Business ethics ( <a href="#">Progress</a> ), Sustainable sourcing ( <a href="#">Progress</a> )
205-3	Confirmed incidents of corruption and actions taken	Business ethics ( <a href="#">Reporting, investigating, and addressing suspected misconduct</a> )
<b>Anti-competitive behaviour</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Business ethics ( <a href="#">Opportunities and challenges</a> , <a href="#">How we work</a> )
103-2	The management approach and its components	Business ethics ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	Business ethics ( <a href="#">Progress</a> )
<b>GRI 206: Anti-competitive behaviour 2016</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business ethics ( <a href="#">Employee involvement through engaging communication and training</a> )
<b>Materials</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Materials, residuals and waste ( <a href="#">Opportunities and challenges</a> ), <a href="#">Consolidation of sustainability statements</a>
103-2	The management approach and its components	Materials, residuals and waste ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	Materials, residuals and waste ( <a href="#">Progress</a> )
<b>GRI 301: Materials 2016</b>		
301-1	Materials used by weight or volume	Materials, residuals and waste ( <a href="#">Paper for Recycling</a> , graph: <a href="#">Material use by type</a> ). Utilisation rate for Paper for Recycling (PFR) is a percentage of total PFR use compared to the total board and paper production following the calculation principle by the Confederation of European Paper Industries (CEPI). Purchased paper for our corrugated packaging units may 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	Materials, residuals and waste ( <a href="#">Paper for Recycling</a> , graph: <a href="#">Material use by type</a> ). See also 301-1.
301-3	Reclaimed products and their packaging materials	Materials, residuals and waste ( <a href="#">Paper for Recycling</a> , graph: <a href="#">Material use by type</a> ). See also 301-1.
<b>Energy</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Emissions and energy ( <a href="#">Opportunities and challenges</a> ), <a href="#">Consolidation of sustainability statements</a>
103-2	The management approach and its components	Emissions and energy ( <a href="#">Our policies</a> , <a href="#">How we work</a> )
103-3	Evaluation of the management approach	Emissions and energy ( <a href="#">Progress</a> )
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organisation	Emissions and energy (graphs: <a href="#">Fuels</a> , <a href="#">Total energy consumption</a> ). 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 units 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 not material.
302-3	Energy intensity	Emissions and energy (graph: <a href="#">Total energy consumption</a> )
302-4	Reduction of energy consumption	Emissions and energy ( <a href="#">Progress</a> ; <a href="#">Energy</a> )

GRI standard	Content indicator	Location and comments
<b>Water and Effluents</b>		
<b>GRI 303: Water and Effluents 2018</b>		
<b>Management approach disclosures</b>		
303-1	Interactions with water as a shared resource	Water (Opportunities and challenges, Progress, How we work), Consolidation of sustainability statements
303-2	Management of water discharge-related impacts	Water (Responsible water use, Our policies, How we work)
<b>Topic-specific disclosures</b>		
303-3	Water withdrawal	Water (Responsible water use; Water quality, effluents and water stress, Table: Water withdrawal, consumption and discharges). Water withdrawal by sources in water stress areas is deemed as not material due to minor volume and local impact. 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	Water (Responsible water use; Water quality, effluents and water stress, Table: Water withdrawal, consumption and discharges). 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	Water (Table: Water withdrawal, consumption and discharges). 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.
<b>Biodiversity</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Biodiversity (Increased ambition and new targets)
103-2	The management approach and its components	Biodiversity, Sustainable forestry (How we work)
103-3	Evaluation of the management approach	Sustainable forestry (Progress)
<b>GRI 304: Biodiversity 2016</b>		
304-1	Stora Enso's sustainability reporting for 2021 is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards). Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainable forestry (Table: Forests, plantations, and lands as of 31 December 2021).
304-2	Significant impacts of activities, products, and services on biodiversity	Protecting biodiversity, Sustainable forestry. As stated in Protecting biodiversity chapter, Stora Enso has developed and initiated a set of actions for the period until 2030 to improve biodiversity on the species, habitat and landscape levels. We use our own forest in Sweden as a development platform for enhancing biodiversity. Our work will be supported by a science-based monitoring programme and continuous research. We will start to share data on our progress through a new online reporting tool in 2022.
304-3	Habitats protected or restored	Sustainable forestry (Table: Forests, plantations, and lands as of December 2021; Protecting biodiversity in Brazil). 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.
<b>Emissions</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Emissions and energy (Opportunities and challenges), Consolidation of sustainability statements
103-2	The management approach and its components	Emissions and energy (Our policies, How we work)
103-3	Evaluation of the management approach	Emissions and energy (Progress)
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	Climate Change (Carbon-neutral emissions); Emissions and energy (Updated science-based target; Detailed carbon reporting; Stora Enso's carbon footprint 2019–2021); Sustainability data by unit; Consolidation of sustainability statements. Source of scope 1 emissions factors: our units use standard emission factors from the IPCC or fuel-specific CO <sub>2</sub> factors based on analysis at the site.
305-2	Energy indirect (Scope 2) GHG emissions	Climate Change (Carbon-neutral emissions); Emissions and energy (Updated science-based target; Detailed carbon reporting; Stora Enso's carbon footprint 2019–2021); Sustainability data by unit; Consolidation of sustainability statements. Source of scope 2 emissions factors: almost all our units apply market-based factors which are CO <sub>2</sub> factors provided by their energy suppliers. When these are not available, we use the most recent location-based factors provided by the International Energy Agency (IAE).
305-3	Other indirect (Scope 3) GHG emissions	Climate Change (Carbon-neutral emissions); Emissions and energy (Updated science-based target; Detailed carbon reporting; Stora Enso's carbon footprint 2019–2021); Consolidation of sustainability statements. Source of scope 3 emission factors: several sources such as Clean Cargo Group and Lipasto for emissions related to product transportation and Ecoinvent database for emissions related to purchased raw materials. Also suppliers' product carbon footprint calculations used as a source for emission factors. Data not available for biogenic CO <sub>2</sub> emissions in scope 3.
305-4	GHG emissions intensity	Climate change (Stora Enso's GHG emissions in relation to production)
305-5	Reduction of GHG emissions	Climate Change (Carbon-neutral emissions); Emissions and energy (Updated science-based target; Detailed carbon reporting; Stora Enso's carbon footprint 2019–2021); Consolidation of sustainability statements
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Emissions and energy (Other atmospheric emissions). Fine particles = Particular Matter. Reporting is based on site-specific direct measurement of emissions. In addition to reported air emissions, Stora Enso's operations do not emit significant Persistent organic pollutants (POP) or Hazardous air pollutants (HAP) and their reporting in the Group's annual report is not deemed material.

GRI standard	Content indicator	Location and comments
<b>Waste</b>		
<b>GRI 306: Waste 2020</b>		
<b>Management approach disclosures</b>		
306-1	Waste generation and significant waste-related impacts	Materials, residuals and waste (Opportunities and challenges), Consolidation of sustainability statements
306-2	Management of significant waste-related impacts	Materials, residuals and waste (Our policies, How we work)
<b>Topic-specific disclosures</b>		
306-3	Waste generated	Materials, residuals and waste (Progress, Charts: Utilisation of process waste and residual materials, Process waste to landfill)
306-5	Waste directed to disposal	Materials, residuals and waste (Progress; Charts: Utilisation of process waste and residual materials, Process waste to landfill). Breakdown to onsite and offsite utilisation of residuals by utilisation category is not deemed material for the Group reporting. Breakdown data by recovery operation for hazardous waste from our authorised service providers is not collected and thus not available.
<b>Environmental compliance</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Emissions and energy (Opportunities and challenges), Materials, residuals and waste (Opportunities and challenges), Water (Opportunities and challenges) Consolidation of sustainability statements
103-2	The management approach and its components	Emissions and energy (How we work, Policies), Materials, residuals and waste (How we work, Policies), Water (How we work, Policies) Consolidation of sustainability statements
103-3	Evaluation of the management approach	Environmental incidents in 2021.
<b>GRI 307: Environmental compliance 2016</b>		
307-1	Non-compliance with environmental laws and regulations	Environmental incidents in 2021. In 2021, Stora Enso paid 2,500 EUR in environmental fines and penalties.
<b>Supplier environmental assessment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Sustainable forestry (How we work, Chart: Wood procurement by region), Sustainable sourcing (Opportunities and challenges, Progress), Consolidation of sustainability statements
103-2	The management approach and its components	Sustainable forestry (Opportunities and challenges, How we work, Our policies), Sustainable sourcing (Opportunities and challenges, Our policies, How we work)
103-3	Evaluation of the management approach	Sustainable forestry (Progress), Sustainable sourcing (Progress)
<b>GRI 308: Supplier environmental assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	Sustainable sourcing (Strict sustainability requirements)
<b>Employment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Employees (Opportunities and challenges, How we work), Consolidation of sustainability statements
103-2	The management approach and its components	Employees (Our policies, How we work)
103-3	Evaluation of the management approach	Employees (Progress)
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	<b>Employee distribution and turnover<sup>1</sup></b>

	China		Finland		Poland		Sweden		Group total
	Female	Male	Female	Male	Female	Male	Female	Male	
<b>Number of employees</b>	<b>1,200 (42%)</b>	<b>1,680 (58%)</b>	<b>1,160 (21%)</b>	<b>4,440 (79%)</b>	<b>420 (21%)</b>	<b>1,560 (79%)</b>	<b>1,030 (22%)</b>	<b>3,560 (78%)</b>	<b>21,310</b>
Up to 30	240	430	120	450	60	230	150	530	16%
31-50	940	1 180	610	2 210	250	880	520	1 430	54%
51 and over	20	70	430	1 780	110	450	360	1 600	30%
<b>Number of hires<sup>2</sup></b>	<b>130 (26%)</b>	<b>370 (74%)</b>	<b>70 (21%)</b>	<b>260 (79%)</b>	<b>10 (20%)</b>	<b>40 (80%)</b>	<b>100 (25%)</b>	<b>300 (75%)</b>	<b>2,030</b>
Up to 30	70	160	20	90	0	30	40	130	43%
31-50	60	210	40	130	10	10	50	140	50%
51 and over	0	0	10	40	0	0	10	30	7%
<b>Number of leavings<sup>3</sup></b>	<b>330 (45%)</b>	<b>410 (55%)</b>	<b>130 (19%)</b>	<b>560 (81%)</b>	<b>40 (29%)</b>	<b>100 (71%)</b>	<b>120 (21%)</b>	<b>450 (79%)</b>	<b>2,810</b>
Up to 30	90	150	10	70	10	30	10	40	21%
31-50	240	240	70	230	20	40	50	110	45%
51 and over	0	20	50	260	10	30	60	300	34%
<b>Employee turnover</b>	<b>27%</b>	<b>24%</b>	<b>11%</b>	<b>12%</b>	<b>8%</b>	<b>6%</b>	<b>11%</b>	<b>13%</b>	<b>13%</b>

<sup>1</sup> Figures for the four largest countries in terms of the total number of employees and year-end headcount. Rounded to the nearest 10.

<sup>2</sup> Hires: numbers of permanent employees joining the company. Excludes hires due to acquisitions.

<sup>3</sup> Leavings: numbers of permanent employees leaving voluntarily or due to restructuring, retirement or death. Excludes leavings due to divestments.

GRI standard	Content indicator	Location and comments
<b>Labor management relations</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Employees (Opportunities and challenges, How we work), Consolidation of sustainability statements
103-2	The management approach and its components	Employees (Our policies, How we work)
103-3	Evaluation of the management approach	Employees (Progress)
<b>GRI 402: Labor management relations 2016</b>		
402-1	Minimum notice periods regarding significant operational changes	Employees (Support in restructuring situations). In significant operational changes notice periods are typically several months and defined in local legislation and/or collective bargaining agreements.
<b>Occupational health and safety</b>		
<b>GRI 403: Occupational health and safety 2018</b>		
<b>Management approach disclosures</b>		
403-1	Occupational health and safety management system	Safety (How we work), Consolidation of sustainability statements
403-2	Hazard identification, risk assessment, and incident investigation	Safety (Progress, How we work). 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	Safety (Policies). Occupational medical and healthcare services are defined locally and vary between our locations of operation.
403-4	Worker participation, consultation, and communication on occupational health and safety	Employees (Fair labour). The responsibilities, meeting frequencies and decision-making authorities in the units' safety committees are defined locally following legislation and collective bargaining agreements. As stated in 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	Safety (Focus on preventive actions). 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. Safety trainings are mandatory for our employees where applicable and are provided during paid working hours.
403-6	Promotion of worker health	Safety (Policies). 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	Sustainable sourcing, Product sustainability (Product safety)
<b>Topic-specific disclosures</b>		
403-8	Workers covered by an occupational health and safety management system	Safety (How we work), Sustainability data by unit (Certifications). At the end of the year 17 300 or 90% of employees worked in the units with externally audited management system for occupational health and safety (OHS). The scope of reporting excludes certain administrative functions and sale offices. 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.
<b>Training and education</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Employees (Opportunities and challenges, How we work), Consolidation of sustainability statements
103-2	The management approach and its components	Employees (Our policies, How we work) Trainings for employees are primarily defined and managed locally in the units. In addition, the Group provides leadership development training for managers across the organization. The Group also coordinates development initiatives focusing on strategic development areas.
103-3	Evaluation of the management approach	See 404-1
<b>GRI 404: Training and education 2016</b>		
404-1	Average hours of training per year per employee	In 2021, the average number of training hours per employee across all of our units was 26 (23 in 2020). The average training hours solely for production workers was 27 (25 in 2020). Breakdown of data by gender is considered not material and therefore not applicable.
404-2	Programs for upgrading employee skills and transition assistance programs	Employees and leadership (Focus on employee engagement), Employees (Leadership and performance management; Support in restructuring situations; Closure of Kvarnsveden and Veitsiluoto).
404-3	Percentage of employees receiving regular performance and career development reviews	Employees (Leadership and performance management) Percentage data not available for 2021. The data reporting has been based on the employee answers in the annual employee survey. During 2021 Stora Enso decided to fully digitalise its employee engagement tool to better support its transformation. As a result, the Group's previous global employee survey Your Voice was discontinued. The next global engagement survey for all of Stora Enso's employees will be conducted in 2022, and we aim to report the data in the next annual report.. In previous year 2020, 90% (90%) of Stora Enso's annual employee survey respondents stated that they had taken part in a performance review in the past twelve months.
<b>Diversity and equal opportunity</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Employees (An inclusive workplace), Consolidation of sustainability statements
103-2	The management approach and its components	Employees (An inclusive workplace, Policies)
103-3	Evaluation of the management approach	Employees (An inclusive workplace, Policies)
<b>GRI 405: Diversity and equal opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	See table for 401-1 and Corporate Governance (Board diversity in figures)
405-2	Ratio of basic salary and remuneration of women to men	Employees (Table: Female employees' compensation compared to male employees' compensation). 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.

GRI standard	Content indicator	Location and comments
<b>Non-discrimination</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Employees (An inclusive workplace), Consolidation of sustainability statements
103-2	The management approach and its components	Employees (An inclusive workplace, Policies)
103-3	Evaluation of the management approach	Employees (An inclusive workplace, Policies)
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	Business ethics (Reporting, investigating, and addressing suspected misconduct).
<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	Employees (Fair labour), Human rights
103-2	The management approach and its components	Employees (Fair labour), Human rights
103-3	Evaluation of the management approach	Employees (Fair labour), Human rights (Progress)
<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	Human rights (Fair labour), Employees (Fair working conditions), Business ethics (An ethical approach beyond compliance) and Sustainable sourcing (Promoting supply chain sustainability). At the end of 2021, approximately 80% of Stora Enso's employees are covered by collective bargaining agreements (80% in 2020). 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-authorized 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.
<b>Child labour</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Human rights (Opportunities and challenges, Children's rights, How we work, Policies)
103-2	The management approach and its components	Human rights (Children's rights, How we work, Policies)
103-3	Evaluation of the management approach	Human rights (Progress, Children's rights)
<b>GRI 408: Child Labour 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labour	Please see chapter 'Identifying risks of modern slavery' in our Slavery and Human Trafficking Statement available on our <a href="#">website</a> .
<b>Forced or compulsory labour</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Human rights (Opportunities and challenges, How we work, Policies)
103-2	The management approach and its components	Human rights (How we work, Policies)
103-3	Evaluation of the management approach	Human rights (Progress)
<b>GRI 409: Forced or compulsory labour 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Please see chapter 'Identifying risks of modern slavery' in our Slavery and Human Trafficking Statement available on our <a href="#">website</a> .
<b>Rights of indigenous peoples</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Human rights (Opportunities and challenges)
103-2	The management approach and its components	Human rights (How we work, Land and natural resource rights acquisition and management)
103-3	Evaluation of the management approach	Human rights (Land and natural resource rights acquisition and management)
<b>GRI 411: Rights of indigenous peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	Human rights (Land and natural resource rights acquisition and management). No incidents of violations.
<b>Human rights assessment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Human rights (Opportunities and challenges, Progress)
103-2	The management approach and its components	Human rights (Our policies, How we work)
103-3	Evaluation of the management approach	Human rights (Progress)
<b>GRI 412: Human rights assessment 2016</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	Human rights. (Stora Enso's key tools for human rights due diligence) See also our annual Slavery and Human Trafficking Statement available on our <a href="#">website</a> . Stora Enso's due diligence on human rights is incorporated into continuous or periodic monitoring covering all Stora Enso's operations. In addition, Stora Enso applies several project-specific tools for human rights due diligence as described in the Human Rights chapter of the report.
412-2	Employee training on human rights policies or procedures	Business ethics (Employee involvement through engaging communication and training), Human rights (Enhancing human rights training), Sustainable sourcing. Our Code training for own employees takes approximately 1 hour and covers general level topics related to our high priority human rights. Data not available on the total training hours and the share of trained employees out of all employees. Reporting on these will be considered for the next annual report.
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human rights (Stora Enso's key tools for human rights due diligence)



GRI standard	Content indicator	Location and comments
<b>Local communities</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Community (Opportunities and challenges)
103-2	The management approach and its components	Community (Our policies, How we work)
103-3	Evaluation of the management approach	Community (Progress)
<b>GRI 413: Local communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	Community. Data not available on the percentage of operations with implemented local community engagement, impact assessments, and/or development programs. This will be considered for the next annual report.
413-2	Operations with significant actual and potential negative impacts on local communities	Community
<b>Suppliers social assessment</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Sustainable sourcing (Opportunities and challenges)
103-2	The management approach and its components	Sustainable sourcing (Opportunities and challenges, Our policies, How we work)
103-3	Evaluation of the management approach	Sustainable sourcing (Progress)
<b>GRI 414: Suppliers social assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	Sustainable sourcing (Strict sustainability requirements)
<b>Public policy</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Strategy, governance, and stakeholders (EU policy developments – opportunities and challenges for Stora Enso), Business ethics (Opportunities and challenges)
103-2	The management approach and its components	Strategy, governance, and stakeholders (EU policy developments – opportunities and challenges for Stora Enso), Business ethics (Our policies, How we work)
103-3	Evaluation of the management approach	Strategy, governance, and stakeholders (EU policy developments – opportunities and challenges for Stora Enso), Business ethics (Progress)
<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 our website. No financial or in-kind political contributions in 2021.
<b>Customer health and safety</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Product sustainability (Product safety, Certified sustainability)
103-2	The management approach and its components	Product sustainability (Product safety, Certified sustainability)
103-3	Evaluation of the management approach	Product sustainability (Product safety, Certified sustainability)
<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	One near-miss incident related to lifting properties of a solid wood product creating an occupational safety risk. No sanctions from the authorities.
<b>Marketing and labeling</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Product sustainability
103-2	The management approach and its components	Product sustainability
103-3	Evaluation of the management approach	Product sustainability
<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	Business ethics (Opportunities and challenges, Employee involvement through engaging communication and training)
103-2	The management approach and its components	Business ethics (Opportunities and challenges, Employee involvement through engaging communication and training)
103-3	Evaluation of the management approach	Business ethics (Opportunities and challenges, Employee involvement through engaging communication and training)
<b>GRI 418: Customer privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR Business ethics. During 2021 three data privacy cases reported to right holders and authorities, involving a risk of private information leak. No sanctions or requests for corrective actions from authorities
<b>Socioeconomic compliance</b>		
<b>GRI 103: Management approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Business ethics (Opportunities and challenges)
103-2	The management approach and its components	Business ethics (Our policies, How we work)
103-3	Evaluation of the management approach	Business ethics (Progress)
<b>GRI 419: Socioeconomic compliance 2016</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	Note 29