

SASB content index

Stora Enso's report against the SASB's Sustainability Accounting Standards includes the standards for Forest Management and Containers & Packaging. In this Stora Enso's online SASB Content Index, the specific standard indicators are listed with references

to the locations of these disclosures (supported by URL links) in Stora Enso's annual reporting. The references are complemented in the index with further data points or information, such as explanations on reasons for omissions as necessary.

For more information about Stora Enso's engagement with SASB and efforts to improve the disclosure of financially material ESG topics for investors, see [Stora Enso in capital markets](#).

SASB STANDARD	CONTENT INDICATOR		
Forestry Management Code	Accounting Metric	Category	Location and comments
Ecosystem Services & Impacts			
RR-FM-160a.1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	Sustainable forestry (Table: Forests, plantations, and lands as of 31 December 2021). The certified areas to each forest certification standard in owned and managed lands in different countries is disclosed in the table.
RR-FM-160a.2	Area of forestland with protected conservation status	Quantitative	Sustainable forestry (Table: Forests, plantations, and lands as of 31 December 2021). The protected areas managed by Stora Enso are reported in the context of local landscapes.
RR-FM-160a.3	Area of forestland in endangered species habitat	Quantitative	Protecting biodiversity (New programme for enhancing biodiversity); Sustainable forestry (Table: Forests, plantations and lands as of 31 December 2021). Endangered species habitats managed by Stora Enso are included in the protected areas reported in RR-FM-160a.2.
RR-FM-160a.4	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	Discussion and Analysis	Protecting biodiversity, Sustainable forestry
Rights of Indigenous Peoples			
RR-FM-201a.1	Area of forestland in indigenous land	Quantitative	Human rights (Land and natural resource rights acquisition and management). Related information is reported for Stora Enso's operations in Sweden, Brazil and China.
RR-FM-210a.2	Description of engagement processes and the due diligence practices with respect to human rights, indigenous rights, and the local community	Discussion and Analysis	Human rights, Community (How we work), Stora Enso's Human Rights Guidelines, Stora Enso's Environmental Guidelines (Wood and Fiber Sourcing, and Land Management policy objectives)
Climate Change Adaption			
RR-FM-450a.1	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	Discussion and Analysis	Report of the Board of Directors (Climate-related financial disclosures (TCFD); Protecting biodiversity (Sustainable forest management); Innovations for future-fit forests; Tree breeding for healthy forests; Carbon in Stora Enso's forests
Activity metrics			
RR-FM-000.A	Area of forestland owned, leased, and/or managed by the entity	Quantitative	FR Note 12: Forest assets (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company)
RR-FM-000.B	Aggregate standing timber inventory	Quantitative	FR Note 12: Forest assets (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company)
RR-FM-000.C	Timber harvest volume	Quantitative	FR Note 12: Forest assets (Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company)
Containers & Packaging			
Code	Accounting Metric	Category	Location and comments
Greenhouse Gas Emissions			
RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Emissions and energy (Stora Enso's carbon footprint 2019–2021). In 2021, out of all the Group's Scope 1 emissions 75% were covered by the European Union Emissions Trading Scheme (EU ETS).
RT-CP-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	Climate Change (New ambitious science-based target), Emissions and energy (Updated science-based target; Investigating non-fossil fuel alternatives for Beihai mill)
Air Quality			
RT-CP-120a.1	Oxides of nitrogen (NOx) (excluding N2O)	Quantitative	Emissions and energy (Other atmospheric emissions) Sustainability data by production unit
	Oxides of sulfur (SO2) (SOx)	Quantitative	Emissions and energy (Other atmospheric emissions) Sustainability data by production unit
	Volatile organic compounds (VOCs)	Quantitative	Emissions and energy (Other atmospheric emissions)
	Particulate matter (PM)	Quantitative	Emissions and energy (Other atmospheric emissions). Fine particles = particulate matters.

SASB STANDARD	CONTENT INDICATOR		
Energy Management			
RT-CP-130a.1	Total energy consumed	Quantitative	Emissions and energy (Graph: Total energy consumption). When including all production units, the Group's total energy consumption was 36 TWh in 2021 (35 in 2020). The Group's reporting of energy consumption is expressed as watt hours and is based on lower heating values.
	Percentage grid electricity		The share of grid electricity in the total energy consumption was 13% (11% in 2020). Electricity from Pohjolan Voima Oy (PVO), where Stora Enso is a minority shareholder, accounted as own electricity generation.
	Percentage renewable	Quantitative	The share of renewable energy in the total energy consumption was 62% in 2021 (65% in 2020). Includes trading of Guarantees of Origin of electricity. Grid electricity information partly based on previous year data due to data availability at the time of Stora Enso's annual report publication. The Group's reporting on bioenergy follows the criteria set by the EU Renewable Energy Directive (RED) and Emission Trading Scheme (ETS), and national legislations. For more information, see also Emissions and energy (Energy); Sustainable forestry and biodiversity (New programme for enhancing biodiversity)
	Total self-generated energy	Quantitative	The Group's total energy self-sufficiency rate was 64% in 2021 (64% in 2020). Electricity from Pohjolan Voima Oy (PVO), where Stora Enso is a minority shareholder, accounted as own generation. For more information, see also Emissions and energy.
Water Management			
RT-CP-140a.1	1) Total water withdrawn, 2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Water (Water withdrawal, consumption, and discharges)
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	Water
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	Environmental incidents in 2021 . One of the reported incident (at Skutskär) was a water-related incident.
Waste Management			
RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Quantitative	Residuals and waste (Hazardous waste). Hazardous was is defined following the European Union Waste Framework Directive. Breakdown data for hazardous waste recycling from our authorised service providers is not collected and thus not available.
Product Safety			
RT-CP-250a.1	Number of recalls issued, total units recalled	Quantitative	One recall as a result of a near-miss incident related to lifting properties of a solid wood product creating an occupational safety risk.
RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and Analysis	Product sustainability (Product safety; Certified sustainability)
Product Lifecycle Management			
RT-CP-410a.1	Percentage of raw materials from (1) recycled content, (2) renewable sources, and (3) renewable and recycled content	Quantitative	Materials, residuals, and waste (Graph: Material use by type). Recycled paper and board is both renewable and recycled content.
RT-CP-410a.2	Revenue from products that are reusable, recyclable and/or compostable	Quantitative	Accelerating circularity (New 2030 target). Our reporting is currently based on production volumes. Our aim is to include revenue-based reporting in the next annual reporting.
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	Accelerating circularity, Product sustainability
Supply Chain Management			
RT-CP-430a.1	Total wood fiber produced, percentage from certified sources	Quantitative	Sustainable forestry (Progress)
RT-CP-430a.2	Total aluminium purchased, percentage from certified sources	Quantitative	Stora Enso does not use aluminium as part of packaging products. The Group's Varkaus Mill recycles Used Beverage Cartons (UBC) and in the recycling process separates aluminium, which is sold as a recycled aluminium product.
Activity metrics			
RT-CP-000.A	Amount of production, by substrate	Quantitative	Report of the Board of Directors (Production and external deliveries)
RT-CP-000.B	Percentage of production as: (1) paper/wood (2) glass (3) metal, and (4) plastic	Quantitative	All Stora Enso's packaging products are wood fibre based products.
RT-CP-000.C	Number of employees	Quantitative	Report of the Board of Directors (Social and employee matters: Employees)