

# Online appendix to the consolidation of sustainability statements in Stora Enso's Annual Report 2022

## Data boundaries by sustainability topic

This table describes data boundaries for our material sustainability topics. The consolidation principle for our 50%-owned joint operations Veracel and Montes del Plata varies based on their materiality in the Group's sustainability impacts and related stakeholder interest. For general information about our reporting, see [Consolidation of sustainability statements](#) in the Annual Report 2022. Detailed accounting principles are available in respective sections of the Annual Report 2022.

Chapter in Sustainability report	Data boundaries and consolidation principles	Consolidation of 50%-owned Veracel and Montes del Plata
<b>Climate change: emissions</b> <a href="#">Link to detailed accounting principles.</a>	<p>All production units in which we hold over 50% of voting rights.</p> <p>Reporting on GHG emissions in relation to production cover board, pulp and paper units but exclude sawmills and converting facilities. This is due to the lower materiality of sawmills and converting facilities in the Group's energy use and GHG emissions and their different metrics for sales production (cubic metre and square metre, respectively), compared with board, pulp, and paper units (tonnes).</p>	<p>Excluded: Veracel and Montes del Plata are currently excluded from Stora Enso's consolidated environmental and energy data. Separate monitoring.</p>
<b>Sustainable forestry and biodiversity</b> <a href="#">Link to detailed accounting principles.</a>	<p>Consolidation principles are aligned with financial reporting on forests assets. For more information, see <a href="#">Note 12</a>.</p> <p>Forest balance figures, including forest growth, harvesting, standing stock, and related forest carbon sequestration, are accounted as forest cubic meters.</p> <p>Wood procurement volumes: Total amounts of wood (roundwood and chips) procured for delivery to Stora Enso mills. For corporate reporting purposes, we convert the different invoicing units (e.g. loose cubic metre, dry tonne, green tonne) into solid cubic metres under bark by applying site-specific conversion factors. Under bark means that the bark is not included in the volumes.</p>	<p>50%: equity-based consolidation of joint operations.</p>
<b>Circularity</b> <a href="#">Link to detailed accounting principles.</a>	<p>Share of technically recyclable products: Stora Enso's packaging, pulp, paper and solid wood products as well as biochemical by-products.</p>	<p>50%: equity-based consolidation of joint operations.</p>
<b>Materials, residuals and waste</b> <a href="#">Link to detailed accounting principles.</a>	<p>All production units in which we hold over 50% of voting rights.</p>	<p>Excluded: Veracel and Montes del Plata are currently excluded from Stora Enso's consolidated environmental and energy data. Separate monitoring.</p>
<b>Energy</b> <a href="#">Link to detailed accounting principles.</a>	<p>All production units in which we hold over 50% of voting rights.</p> <p>Reporting on energy consumption in relation to production cover board, pulp and paper units but exclude sawmills and converting facilities. This is due to the lower materiality of sawmills and converting facilities in the Group's energy use and their different metrics for sales production (cubic metre and square metre, respectively), compared with board, pulp, and paper units (tonnes).</p> <p>Reporting on projected energy savings also includes sawmills.</p>	<p>Excluded: Veracel and Montes del Plata are currently excluded from Stora Enso's consolidated environmental and energy data. Separate monitoring.</p>
<b>Water</b> <a href="#">Link to detailed accounting principles.</a>	<p>All board, pulp and paper units in which we hold over 50% of voting rights.</p> <p>Sawmills and converting facilities are excluded from consolidated water withdrawal, consumption and discharges due to their low water use and different metrics for sales production (cubic metre and square metre, respectively) compared with board, pulp, and paper units (tonnes).</p>	<p>See above.</p>
<b>Environmental incidents</b> <a href="#">Link to detailed accounting principles.</a>	<p>All production units in which we hold over 50% of voting rights.</p>	<p>See above. Material incidents from Veracel and Montes del Plata reported separately as necessary.</p>
<b>Employees</b> <a href="#">Link to detailed accounting principles.</a>	<p>Personnel by country: All companies in which we hold at least 50% of voting rights, expressed as full-time equivalents.</p> <p>Other human resources data in sustainability reporting excludes joint operations unless otherwise stated in the respective footnotes. The data covers permanent and temporary employees as of end of the reporting year, expressed as headcount. Compensation ratios, and employee distribution and turnover figures at country-level are presented for the four largest countries. Human Resources (HR) data includes absenteeism rate.</p>	<p>50%: equity-based consolidation of joint operations.</p> <p>Excluded: Veracel and Montes del Plata are currently excluded from sustainability-related HR data consolidation. Separate monitoring.</p>
<b>Safety</b> <a href="#">Link to detailed accounting principles.</a>	<p>All companies in which we hold at least 50% of voting rights. Certain administrative functions and sales offices currently excluded due to data availability and lower occupational safety risk compared to production units.</p>	<p>100%: safety figures of joint operations consolidated fully due to the inherent nature of occupational safety.</p>
<b>Business ethics</b> <a href="#">Link to detailed accounting principles.</a>	<p>Training statistics: all companies in which we hold over 50% of voting rights, in line with HR data above.</p> <p>Non-compliance statistics: all potential non-compliance cases involving a Stora Enso employee or a third party working for the company.</p>	<p>Excluded: Veracel and Montes del Plata are currently excluded from consolidated business ethics data. Separate monitoring.</p>
<b>Human rights</b> <a href="#">Link to detailed accounting principles.</a>	<p>Our commitment to respect human rights covers all our operations, including our employees, contractors, suppliers, and neighbouring communities.</p>	<p>Included: joint operations included in disclosures on human rights due to heightened risks and related stakeholder interest.</p>
<b>Community</b> <a href="#">Link to detailed accounting principles.</a>	<p>Community investments: all companies in which we hold at least 50% of voting rights if not otherwise stated in respective footnotes.</p>	<p>50%: equity-based consolidation of joint operations.</p>
<b>Sustainable sourcing</b> <a href="#">Link to detailed accounting principles.</a>	<p>The scope of our consolidated supplier data includes the sourcing operations of companies in which we hold over 50% of voting rights.</p>	<p>Excluded: Veracel and Montes del Plata are currently excluded from consolidated sustainable sourcing data. Separate monitoring.</p>