

GRI content index

Stora Enso's Sustainability 2019 is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards).

Read more in our Annual Report

► storaenso.com/annualreport

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 omissions 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 2019**.

Management approach disclosures

The structure of Sustainability 2019 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, also providing a 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 2019

FR – Financials 2019

ST – Strategy 2019

CG – Governance 2019

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 division and turnover). 1 210 or 5% of the Group's employees have a temporary contract (320 or 5% of female employees and 890 or 5% of male employees). Most of the employees with temporary contracts are located in Finland (6% of all employees in the country) Poland (17%) and Sweden (4%). 480 or 2% of the Group's employees work part-time (250 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. 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 Suppliers , SR Reporting scope (Significant changes during 2019)
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 recognitions , and SR Reporting scope
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), 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 Carton Makers Association (ECMA), European Organisation for Packaging and the Environment (EUROPEN), and Procarton.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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 2019 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 at 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 at 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) .
102-35	Remuneration policies	CG Remuneration Statement , FR note 7 .
102-36	Process for determining remuneration	CG Remuneration Statement , FR note 7 .
102-37	Stakeholders' involvement in remuneration	CG Remuneration Statement
102-38	Annual total compensation ratio	SR Employees and wider workforce (Compensation and equal opportunity)
102-39	Percentage increase in annual total compensation ratio	SR Employees and wider workforce (Compensation and equal opportunity) . The annual total compensation ratio decreased 16% in Finland, 21% in Poland and 1% in Sweden, and increased 19% in China.
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 2019, approximately 80% of our employees are covered by collective bargaining agreements (75% in 2018). 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 2019.
102-43	Approach to stakeholder engagement	SR Strategy, governance, and stakeholders (Stakeholder engagement) SR Customers (Continuous customer engagement) , SR Suppliers (Supporting supplier sustainability) , 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 2019.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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 2019, which follows 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 (Our lowest wages compared to minimum wages), SR Materials, water, and energy (Energy), SR Carbon dioxide (Stora Enso's carbon footprint 2015-2019), SR Suppliers (Auditing high-risk suppliers), and SR Reporting scope (Significant changes in scope).
102-49	Changes in reporting	SR Reporting scope (Significant changes in scope)
102-50	Reporting period	1 January 2019–31 December 2019
102-51	Date of most recent report	13 February 2019
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 tax payer
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 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 (How we work). 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 minimum wage and applicable overtime wages defined by national laws or any applicable collective agreements.
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 STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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 on our website.
205-2	Communication and training about anti-corruption policies and procedures	SR Business ethics (Training our employees), SR Suppliers (How we work). Our Code training for employees takes approximately 1 hour and covers general level topics related to anti-corruption. During 2019, we updated our Code and no employee training was held. Therefore, timely employee training data is not available. We aim to report on the training data in our next annual report.
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	FR Note 29
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.
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 (Stora Enso's energy efficiency fund)
302-5	Reductions in energy requirements of products and services	SR Materials, water, and energy, SR Carbon dioxide (Stora Enso's carbon footprint 2015–2019, 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		
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 STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
GRI 303: Water 2016		
303-1	Water withdrawal by source	SR Materials, water, and energy (Responsible water use ; Water withdrawal and consumption). The volumes are based on flow meters at our mills or estimations.
303-2	Water sources significantly affected by withdrawal of water	We have identified two water sources meeting the GRI Disclosure criteria for significantly affected by our water withdrawal, mainly due to their biodiversity value and/or the relative amount of our water withdrawal. These water sources are River Skräbe (draining Lake Ivö) in Sweden and River Mulde in Germany. River Skräbe, which drains Lake Ivö, is the water source for our Nymölla Mill. The mill's annual water withdrawals amount to about 5% of the lake's annual average volume of 564 million m ³ and more than 5% of the total annual flow (270 million m ³) of the Skräbe river. The lake is a Natura 2000 site due to rare fish species. The mill regulates water levels in the lake in accordance with legal obligations. No other measures are required by the authorities. The extensive drought during 2018 led to a significant drop in the water level of Lake Ivö. During 2018, the water level was not enough to maintain full production of pulp and paper, and Nymölla Mill was forced to reduce production to uphold its legal obligations. River Mulde in Germany is a water source for our Sachsen Mill. The river is a Natura 2000 site with alluvial landscapes that provide habitats for many bird species. The initial level of water pollution upstream from the mill is moderate.
303-3	Water recycled and reused	SR Materials, water, and energy (Responsible water use)
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)
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 lands 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 (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 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2015–2019)
305-2	Energy indirect (Scope 2) GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2015–2019)
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 scenarios for forest industry)
305-5	Reduction of GHG emissions	SR Carbon dioxide (Stora Enso's carbon footprint 2015–2019)
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.
Effluents and waste		
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 306: Effluents and waste 2016		
306-1	Water discharge by quality and destination	SR Materials, water, and energy (Responsible water use ; Environmental incidents in 2019 ; Water withdrawal and consumption , Phosphorus, Nitrogen, AOX, COD). Our mills discharge purified process water and cooling water mainly to surface waters. Reporting is based on site-specific measurement at mills.
306-2	Waste by type and disposal method	SR Materials, water, and energy (Value from waste and residuals ; Utilisation of process waste and residual materials , Process waste to landfill). Breakdown data by disposal method for hazardous waste from our authorised service providers is not collected and thus not available.
306-3	Significant spills	SR Environmental incidents in 2019
306-5	Water bodies affected by water discharges and/or runoff	See 303-2

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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 2019
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. Our scope for reporting includes parental leaves lasting three months or more in our four largest countries in terms of number of employees. In 2019, a total of 230 employees were due to return from parental leave out of which 190 were female and 40 male employees. The majority of the male employees in the scope work in Sweden. Return to work rate after parental leave was 93% (94% for females and 87% for males). Retention rate one year after returning to work from parental leave was 89% (89% for females and 90% for males). Data on the total number of employees with right to parental leave is not available. Consolidated number of employees that took parental leave currently not available. Instead we report above the number of employees that were due to return from parental leave and shares of employees that actually returned from parental leave as percentages.
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 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 403: Occupational health and safety 2016		
403-1	Workers representation in formal joint management-worker health and safety committees	SR Employees and wider workforce (Enhancing safety performance and Fair working conditions). Our workers' representation in periodical meetings typically consists of employees working with safety and operations. By the end of the year, 90% of our employees were working at units with formal management-worker safety committees. The safety committees typically operate at unit-level.
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR Employees and wider workforce (Enhancing safety performance). Onsite contractor working hours are not available in a consistent manner throughout the company and therefore incident rates for contractors are not calculated. Consolidated analyses on accident types were not available at the time of the report publication. We consider the consolidated reporting of gender-specific data on safety incidents as not material from a safety management perspective in our operations, so such figures are not centrally compiled or communicated in our Group figures. Our preventive strategies for managing the health topics on illnesses related to employee occupation are based on local level management programmes that are defined in co-operation with local authorities. Information on occupational illnesses is not currently consolidated at the Group-level due to the related perceived risk as well as specific legal prohibitions preventing this information collection in certain countries.
403-4	Health and safety topics covered in formal agreements with trade unions	See GRI 102-41. Health and safety issues are additionally covered in our collective bargaining agreements as a separate topic at the local level.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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 2019, the average number of training hours per employee across all of our units was 30 (22 in 2018). Broken down by gender and employee category, the average training hours were 38 hours for female employees (17), 28 hours for male employees (24); and 35 hours for production workers (21).
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.
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 90% of production workers and 94% of white collar workers stated that they had taken part in a performance review during the past 12 months (90% and 93% in 2018). Out of all the Group's, employees 93% of female employees (91%) and 91% 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 required background questions for the breakdown by 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), GC 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, five of the proven misconduct cases can be considered as related to discrimination (three in 2018). Remediation plans are being implemented together with relevant management representatives.
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 (75% in 2018). 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. A similar system is in place in our trial tree plantation operation in Laos, where we have a worker's representative group elected by employees.
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 at our website.

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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 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 at 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 (Systematic assessment of 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 . Stora Enso conducted a comprehensive Group-wide Human Rights Assessment in 2014, which consisted of separate unit-based assessments at 93 operations in 22 countries. For more, see our annual Slavery and Human Trafficking Statement available on our website.
412-2	Employee training on human rights policies or procedures	SR Human rights , SR Business ethics (Training our employees , Comprehensive monitoring), SR Suppliers . Our Code training for employees takes approximately one hour and covers general level topics related to our high priority human rights. During 2019, we updated our Code and no employee trainings were held. Therefore, timely employee training data is not available. We aim to report on the training data in our next annual report.
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)

GRI STANDARD	CONTENT INDICATOR	LOCATION AND COMMENTS
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)
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	One incident where a structural wood product did not meet the required product quality standard. This was a factor in an occupational accident with a sub-contractor employee at a customer site. 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 substantiated complaints or significant 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