

# SASB content index

In 2020, Stora Enso started to report against the SASB's Sustainability Accounting Standards for Forest Management and Pulp & Paper Products, located within SASB's Renewable Resources & Alternative energy section. 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. These references are complemented in the index with additional 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 in **Financials 2020**.

SR – **Sustainability 2020**  
 FR – **Financials 2020**  
 ST – **Strategy 2020**  
 CG – **Governance 2020**

SASB STANDARD		CONTENT INDICATOR	
<b>Forestry Management</b>			
Code	Accounting Metric	Category	Location and comments
<b>Ecosystem Services &amp; Impacts</b>			
RR-FM-160a.1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	SR Forests, plantations and land use ( <a href="#">Forests, plantations and land owned by Stora Enso and Forests and plantations managed by Stora Enso</a> ). Percentage certified to each forest certification standard is not disclosed due to business confidentiality. We do not see a material difference between credible forest certification systems, which would justify separate reporting.
RR-FM-160a.2	Area of forestland with protected conservation status	Quantitative	SR Forests, plantations and land use ( <a href="#">Forests, plantations and land owned by Stora Enso and Forests and plantations managed by Stora Enso</a> ). 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	SR Forests, plantations and land use; Protecting biodiversity ( <a href="#">Biodiversity management practices in Northern forests</a> ) and ( <a href="#">Forests, plantations and land owned by Stora Enso and Forests and plantations managed by Stora Enso</a> ). 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	SR Forests, plantations, and land use ( <a href="#">Ensuring the sustainability of fiber, Strategic approach to forests</a> ).
<b>Rights of Indigenous Peoples</b>			
RR-FM-201a.1	Area of forestland in indigenous land	Quantitative	SR Human rights ( <a href="#">Community consultations, Sustainable resettlement in Brazil, Monitoring land recovery in China</a> ). In these chapters of our report we report location-specific information for our 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	SR Human rights ( <a href="#">Continued focus on due diligence</a> )
<b>Climate Change Adaption</b>			
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	FR (TCFD) and SR Forests, plantations and land use ( <a href="#">Combating climate change with forests</a> ) and ( <a href="#">Strategic approach to forests</a> )
<b>Activity metrics</b>			
RR-FM-000.A	Area of forestland owned, leased, and/or managed by the entity	Quantitative	FR Note 12: Forest assets ( <a href="#">Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company</a> )
RR-FM-000.B	Aggregate standing timber inventory	Quantitative	FR Note 12: Forest assets ( <a href="#">Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company</a> )
RR-FM-000.C	Timber harvest volume	Quantitative	FR Note 12: Forest assets ( <a href="#">Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company</a> )

SASB STANDARD CONTENT INDICATOR			
Pulp & Paper Products			
Code	Accounting Metric	Category	Location and comments
<b>Greenhouse Gas Emissions</b>			
RR-PP-110a.1	Gross global scope 1 emissions	Quantitative	SR Environmental agenda; Stora Enso's GHG performance and scenarios for the forest industry (Stora Enso's carbon footprint 2016–2020)
RR-PP-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	SR Environmental agenda ( <a href="#">A resilient carbon strategy</a> , <a href="#">Our science-based targets</a> , <a href="#">Investing in low-carbon future</a> , <a href="#">Stora Enso carbon footprint 2016–2020</a> )
<b>Air Quality</b>			
RR-PP-120a.1	Oxides of nitrogen (NOx)	Quantitative	SR Materials, water and energy ( <a href="#">Emissions to air</a> and <a href="#">Data by production unit</a> )
	Oxides of sulfur (SO2)	Quantitative	SR Materials, water and energy ( <a href="#">Emissions to air</a> and <a href="#">Data by production unit</a> )
	Volatile organic compounds (VOCs)	Quantitative	Stora Enso has not deemed VOCs material for Stora Enso in our Group sustainability reporting. Our production process does not create major amounts of VOCs impacting local air quality. However, we monitor VOCs at mill-level.
	Particulate matter (PM)	Quantitative	SR Materials, water and energy ( <a href="#">Emissions to air</a> ) fine particles = particulate matters
	Hazardous air pollutants (HAPs)	Quantitative	Stora Enso has not deemed HAPs material for Stora Enso in our Group sustainability reporting. Our production process does not create major amounts of HAPs impacting local air quality. However, we monitor HAPs at mill-level.
<b>Energy Management</b>			
RR-PP-130a.1	Total energy consumed	Quantitative	SR Materials, water, and energy ( <a href="#">Fuels</a> , <a href="#">Electricity generation and sourcing</a> , <a href="#">Heat consumption</a> and <a href="#">Electricity consumption</a> ). Our reporting of energy consumption is expressed as watt hours and is based on lower heating values.
	Percentage grid electricity	Quantitative	SR Materials, water, and energy ( <a href="#">Electricity generation and sourcing</a> )
	Percentage from biomass	Quantitative	SR materials, water, and energy ( <a href="#">Structured approach to energy management</a> , <a href="#">Energy</a> ); SR Forests, plantations, and land use ( <a href="#">Promoting sustainable forestry management through forest certification</a> ). The share of biomass in our total energy consumption was approximately 80% in 2020 (79% in 2019). The figure is approximate as the grid electricity source information for our units in Finland and Central Europe is not available at the time of our annual report publication. In our reporting on the use of biomass energy we follow the criteria set by the EU Renewable Energy Directive (RED) and Emission Trading Scheme (ETS), and national legislations.
	Percentage from other renewable energy	Quantitative	See above. Renewable energy used by Stora Enso was almost entirely bioenergy.
	Total self-generated energy	Quantitative	SR Materials, water, and energy ( <a href="#">Energy</a> , <a href="#">Fuels</a> , <a href="#">Electricity generation and sourcing</a> )
	Risks associated with the use of biomass as an energy source	Qualitative	FR Report of Board of Directors Risks and risk management ( <a href="#">Sourcing</a> , <a href="#">Global warming – physical impacts</a> , <a href="#">Forests and land use</a> ), SR Carbon dioxide ( <a href="#">Opportunities and challenges</a> )
<b>Water Management</b>			
RR-PP-140a.1	1) Total water withdrawn, 2) total water consumption, percentage of each in regions with high or extremely high baseline water stress	Quantitative	SR Materials, water and energy ( <a href="#">Water withdrawal and consumption</a> )
RR-PP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	SR Materials, water and energy ( <a href="#">Water</a> , <a href="#">Responsible water use</a> ) FR Report of Board of Directors Risks and risk management ( <a href="#">Global warming – physical impacts</a> )
<b>Supply Chain Management</b>			
RR-PP-430a.1	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	Quantitative	SR Materials, water and energy ( <a href="#">Paper for recycling</a> ), SR Forests, plantations and land Use ( <a href="#">Promoting sustainable forestry management through forest certification</a> , <a href="#">Wood from sustainable sources</a> ). Percentage certified to each forest certification standard is not disclosed due to business confidentiality. We do not see a material difference between credible forest certification systems, which would justify separate reporting.
RR-PP-430a.2	Amount of recycled and recovered fiber procured	Quantitative	SR Materials, water and energy ( <a href="#">Recycled paper and board</a> , <a href="#">Paper for recycling</a> ), AR Highlights of 2020 <a href="#">Accelerating circularity along the value chain</a>
RR-PP-000.1	Pulp production	Quantitative	SR Materials, water and energy (Efficient use of materials in circular bioeconomy; <a href="#">Production in 2020</a> )
RR-PP-000.2	Paper production	Quantitative	SR Materials, water and energy (Efficient use of materials in circular bioeconomy; <a href="#">Production in 2020</a> )
RR-PPP-000.3	Total wood fiber sourced	Quantitative	SR Materials, water and energy (Efficient use of materials in circular bioeconomy; <a href="#">Production in 2020</a> )