

SASB content index 2025



Stora Enso's reporting in accordance with the Sustainability Accounting Standards Board (SASB) includes the standards for Forestry Management and Containers & Packaging. In this SASB content index, the specific standard indicators are listed along with references to the locations of these disclosures in Stora Enso's [Annual Report 2025](#).

The references are complemented in the index with further data points or information, such as explanations on reasons for omissions as necessary.

Stora Enso's Sustainability Statement, published as part of the Annual Report, is prepared in accordance with the European Sustainability Reporting Standards (ESRS).

SASB standard	Content indicator		
Code	Accounting metric	Category	Location and comments
Forestry Management			
Ecosystem Services & Impacts			
RR-FM-160a.1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	Sustainability Statement ESRS E4-5 : Impact metrics related to biodiversity and ecosystems change (Forests, plantations, and lands as of 31 December 2025). The certified areas to each forest certification standard in owned and managed lands in different countries are disclosed in the table.
RR-FM-160a.2	Area of forestland with protected conservation status	Quantitative	Sustainability Statement ESRS E4-5 : Impact metrics related to biodiversity and ecosystems change (Forests, plantations, and lands as of 31 December 2025). 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	Sustainability Statement ESRS E4-3 : Actions and resources related to biodiversity and ecosystems (Sustainable forest management and biodiversity). Sustainability Statement ESRS E4-5 : Impact metrics related to biodiversity and ecosystems change (Forests, plantations, and lands as of 31 December 2025). 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	Sustainability Statement ESRS E4-3 : Actions and resources related to biodiversity and ecosystems (Sustainable forest management and biodiversity). Annual Report: ForestCo – Europe's largest listed pure play forest company .
Rights of Indigenous Peoples			
RR-FM-201a.1	Area of forestland in indigenous land	Quantitative	Sustainability Statement ESRS E4-3 : Actions and resources related to biodiversity and ecosystems (Forest certification and deforestation-free practices). Sustainability Statement ESRS S3-2 : Processes for engaging with affected communities about impacts (Indigenous peoples).
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	Sustainability Statement ESRS 2 GOV-4 : Statement on due diligence. Sustainability Statement ESRS E4-2 : Policies related to biodiversity and ecosystems. Sustainability Statement ESRS S3-1 : Policies related to affected communities; ESRS S3-2 : Processes for engaging with affected communities about impacts.

SASB standard	Content indicator		
Code	Accounting metric	Category	Location and comments
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	Sustainability Statement ESRS EI SBM-3 : Material impacts, risks and opportunities. Annual Report: ForestCo – Europe’s largest listed pure play forest company .
Activity metrics			
RR-FM-000.A	Area of forestland owned, leased, and/or managed by the entity	Quantitative	Financial Statements, note 4.2 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	Financial Statements, note 4.2 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	Financial Statements, note 4.2 Forest assets : Valuation and standing stock of forest assets in main subsidiaries, joint operations and associate company.
Containers & Packaging			
Greenhouse Gas Emissions			
RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Sustainability Statement ESRS EI-6 : Gross Scopes 1, 2, 3 and Total GHG emissions. In 2025, 49% of the Group’s Scope 1 emissions 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	Sustainability Statement ESRS EI-4 : Targets related to climate change mitigation and adaptation, graph. Achieved and planned reductions in the Group’s own operations.
Air Quality			
RT-CP-120a.1	Oxides of nitrogen (NO _x) (excluding N ₂ O)	Quantitative	Sustainability Statement ESRS E2-4 : Pollution of air, water and soil.
	Oxides of sulphur (SO ₂) (SO _x)	Quantitative	Sustainability Statement ESRS E2-4 : Pollution of air, water and soil. Annual Report: Sustainability data by production unit .
	Volatile organic compounds (VOCs)	Quantitative	Sustainability Statement ESRS E2-4 : Pollution of air, water and soil.
	Particulate matter (PM)	Quantitative	Sustainability Statement ESRS E2-4 : Pollution of air, water and soil.
Energy Management			
RT-CP-130a.1	Total energy consumed	Quantitative	Sustainability Statement ESRS EI-5 : Energy consumption and mix.
	Percentage renewable	Quantitative	Sustainability Statement ESRS EI-5 : Energy consumption and mix.
	Total self-generated energy	Quantitative	The Group’s total energy self-sufficiency rate was 74% in 2025 (72% in 2024). Electricity from Pohjolan Voima Oy (PVO), where Stora Enso is a minority shareholder, accounted as own generation.
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	Sustainability Statement ESRS E3-4 : Water consumption.
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	Sustainability Statement ESRS E3-2 : Actions and resources related to water and marine resources. ESRS E3-4 : Water consumption.
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	Sustainability Statement ESRS E2-3 : Targets related to pollution (Environmental incidents). Three of the reported incidents were related to water.

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Code	Accounting metric	Category	Location and comments
Waste Management			
RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Quantitative	Sustainability Statement ESRS E5-5 : Resource outflows.
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	Sustainability Statement ESRS E5-4 : Resource inflows.
RT-CP-410a.2	Revenue from products that are reusable, recyclable and/or compostable	Quantitative	Sustainability Statement ESRS E5-3 : Targets related to resource use and circular economy. Revenue not reported.
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	Sustainability Statement ESRS E5-2 : Actions and resources related to resource use and circular economy.
Supply Chain Management			
RT-CP-430a.1	Total wood fiber produced, percentage from certified sources	Quantitative	Sustainability Statement ESRS E4-5 : Impact metrics related to biodiversity and ecosystems change (Key forest-related figures).
RT-CP-430a.2	Total aluminium purchased, percentage from certified sources	Quantitative	In 2025, Stora Enso purchased 3,710 tonnes of aluminium for its packaging products (4,390 tonnes in 2024). The amount included 280 tonnes of certified aluminium.
Activity metrics			
RT-CP-000.A	Amount of production, by substrate	Quantitative	Report of the Board of Directors: Markets and deliveries (Production and external deliveries).
RT-CP-000.B	Percentage of production as: (1) paper/wood (2) glass (3) metal, and (4) plastic	Quantitative	All of Stora Enso's packaging products are based on wood fibre.
RT-CP-000.C	Number of employees	Quantitative	Sustainability Statement ESRS S1-6 : Characteristics of the undertaking's employees.