

## Statement

We have examined the financial information presented on page 8 of the Stora Enso Environment and Resources 2002 Report, and the information regarding resource utilisation and environmental performance presented on pages 24–29. The information in the report is the responsibility of, and has been approved by, the management of the Group.

The management of the Group commissioned us to perform the procedures set out below:

- Assess the procedures used to collect quantitative environmental information presented in the Group's environmental database from those production units included in the report.
- Assess the procedures used to collect quantitative information regarding environmental investments, cost and liabilities from those production units included in the report.
- Assess whether this information obtained from the production units has been compiled correctly and presented appropriately in the Environment and Resources 2002 Report.
- Assess whether the information in the report is in all materiality consistent with similar information in the Financials 2002 of the Group.
- Assess the completion of the recommendation given by us in the year 2001.

Our work consisted of discussions with management representatives responsible for environmental issues, and detailed examination of the environmental information presented in the Group database. Two site visits selected by Stora Enso – one in Sweden and one in Finland – were conducted to verify the information regarding environmental investments, costs and liabilities. The visits included interviews with site key personnel and a review of cost accounting material. No other quantitative information regarding environmental issues was verified during the visits.

Based on our findings the quality of data management systems Stora Enso uses for data reporting and compilation, as well as the data accuracy, has improved as a result of systematic work conducted by the Group during the year 2002.

In our opinion the quantitative information produced by the Stora Enso Group, and presented on the above-mentioned pages of the Environment and Resources 2002 Report, is based on information collected in due form from the production units. Furthermore, it is our opinion that this information is presented in an appropriate manner.

Helsinki, February 10, 2003

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