

Comparison of report content with the GRI guidelines

The Sustainability 2004 report follows the Global Reporting Initiative (GRI) as far as it is appropriate and applicable to Stora Enso. The index below shows how and where Stora Enso addresses GRI indicators in the Group's annual reports for 2004. A more detailed index including additional comments can be viewed in the web report at www.storaenso.com/2004/sustainability.

- Fully reported
- ◉ Partially reported
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- CR Company 2004
- FR Financials 2004
- SR Sustainability 2004

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	Location	Printed	Web
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1. VISION AND STRATEGY

1.1 Stora Enso's vision and strategy regarding its contribution to sustainable development	CR 8, SR 4-5, 8-9	●	●
1.2 Statement from the Deputy CEO	SR 4-5	●	●

2. PROFILE

Organisational profile

2.1 Name of reporting organisation	SR 3	●	●
2.2 Major products and/or services	CR 4-5	●	●
2.3 Operational structure of the organisation	CR 52	●	●
2.4 Major divisions, operating companies, subsidiaries, and joint ventures	CR 14-28	●	●
2.5 Countries in which the organisation's operations are located	CR cover SR cover	●	●
2.6 Nature of ownership; legal form	FR 32-39	●	●
2.7 Nature of markets served	CR 4-5	●	●
2.8 Scale of the reporting organisation	SR 6	●	●
2.9 Stakeholders	SR 10-11	●	●

Report scope

2.10 Contact person(s)	SR cover	●	●
2.11 Reporting period	SR 3	●	●
2.12 Previous reports	SR 3	●	●
2.13 Boundaries of report and any specific limitations on the scope	SR 3 FR 50-55	●	●
2.14 Changes in size, structure, ownership, or products/services	SR 3 FR 40-43	●	●
2.15 Reporting principles	SR 3	●	●
2.16 Re-statements of information	FR 49	●	●

Report profile

2.17 Application of GRI principles or protocols	SR 3	○	○
2.18 Accounting criteria for economic, environmental, and social costs and benefits	SR 3 FR 50-55	●	●
2.19 Changes in measurement methods	SR 3	●	●
2.20 Internal quality assurance	SR 3	●	●
2.21 Independent assurance	SR 60	●	○
2.22 Additional information and reports	SR 3	●	●

3. GOVERNANCE STRUCTURE AND MANAGEMENT SYSTEMS

Structure and governance

3.1 Governance structure	CR 32-35	●	●
3.2 Independent, non-executive directors on the board of directors	CR 36-37	●	●

	Location	Printed	Web
3.3 Determination of the expertise board members need	CR 36-37	○	○
3.4 Board-level processes for management of economic, environmental, and social risks and opportunities	CR 32-35	○	○
3.5 Executive compensation	FR 64-65, 97-99	○	○
3.6 Organisational structure and responsibilities	CR 32-41, 52	●	●
3.7 Mission and values statements, and performance policies	CR 8, SR 6-7, 63	●	●
3.8 Shareholder rights	FR 32-39	●	●

Stakeholder engagement

3.9 Identification and selection of major stakeholders	SR 10-11	○	○
3.10 Approaches to stakeholder consultation	SR 10-11	○	○
3.11 Type of information generated by stakeholder consultations	SR 10-11	○	○
3.12 Use of information resulting from stakeholder engagements	SR 10-11	○	○

Overarching policies and management systems

3.13 Addressing the precautionary approach or principle	SR 14	○	○
3.14 External charters, sets of principles, or other initiatives endorsed	SR 5	○	○
3.15 Memberships in industry and business associations	SR 26	○	●
3.16 Management of upstream and downstream impacts	SR 8-9, 18, 44-47	○	○
3.17 Management of indirect economic, environmental, and social impacts	SR 8-9, 44-47	○	○
3.18 Changes in locations and operations	FR 62-63, SR 35	●	●
3.19 Economic, environmental, and social performance programmes	SR 7-9, 12-13, 32-33, 38	●	●
3.20 Certified management systems	SR cover	●	●

5. PERFORMANCE INDICATORS

ECONOMIC INDICATORS

Direct economic impacts

Customers

EC1. Net sales	SR 44	●	●
EC2. Geographical breakdown of markets	SR 45, FR 57-61	●	●

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	Location	Printed	Web
Suppliers			
EC3. Cost of all goods, materials, and services purchased	SR 44 FR 44	●	●
EC4. Percentage of contracts paid in accordance with agreed terms		○	○
EC11. Supplier breakdown	SR 44–45	○	○
Employees			
EC5. Total payroll and benefits	SR 44–45 FR 64–65, 82–84, 97–99	●	●
Providers of capital			
EC6. Interest on debt and borrowings, and dividends on shares	SR 44–45 FR 65, 85–87	●	●
EC7. Retained earnings	SR 44	●	●
Public sector			
EC8. Total sum of taxes paid	SR 44–45 FR 66–68	●	●
EC9. Subsidies received	FR 64	●	●
EC10. Donations to communities, civil society, and other groups	SR 45	○	○
EC12. Total spent on non-core business infrastructure development		○	○
Indirect economic impacts			
EC13. Indirect economic impacts	SR 45	○	○
ENVIRONMENTAL INDICATORS			
Materials			
EN1. Total materials use other than water	SR 16	○	○
EN2. Use of recycled materials	SR 16	●	●
Energy			
EN3. Direct energy use	SR 16, 22	○	○
EN4. Indirect energy use		○	○
EN17. Renewable energy sources and energy efficiency	SR 13, 20–22	○	○
EN18. Energy consumption footprints of major products		○	○
EN19. Other indirect energy use and implications		○	○
Water			
EN5. Total water use	SR 16, 23	●	●
EN20. Water sources and related ecosystems significantly affected		○	○
EN21. Annual withdrawals of groundwater and surface water	SR 23	●	●
EN22. Total recycling and reuse of water		○	○
Biodiversity			
EN6. Location and size of land holdings in biodiversity-rich habitats		○	○
EN7. Impacts on biodiversity in terrestrial, fresh-water, and marine environments		○	○
EN23. Land owned, leased, or managed for production activities	SR 25–27, 49, FR 74	○	○
EN24. Impermeable land areas purchased or leased		○	○

	Location	Printed	Web
EN25. Impacts of activities and operations on protected and sensitive areas	SR 48	●	●
EN26. Changes to natural habitats resulting from activities and operations		○	○
EN27. Protecting and restoring native ecosystems and species in degraded areas	SR 48	●	●
EN28. Species with extinction risk with habitats in areas affected by operations		○	○
EN29. Operations in or around protected or sensitive areas		○	○

Emissions, effluents and waste

EN8. Greenhouse gas emissions	SR 17, 52–55	○	○
EN9. Use and emissions of ozone-depleting substances		○	○
EN10. NO _x , SO _x , and other significant air emissions	SR 17, 52–55	○	○
EN11. Total amount of waste	SR 17, 52–55	○	○
EN12. Discharges to water	SR 17, 52–55	●	●
EN13. Spills of chemicals, oils, and fuels	SR 15	○	○
EN30. Indirect greenhouse gas emissions		○	○
EN31. All production, transportation, import or export of hazardous waste	SR 17, 24	●	●
EN32. Water sources affected by discharges of water and runoff	SR 23	○	○

Suppliers

EN33. Environmental performance of suppliers	SR 9, 18, 25–29	○	○
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Products and services

EN14. Environmental impacts of products and services	SR 47	○	○
EN15. Reclaimable products and re-use	SR 30–31	○	○

Compliance

EN16. Non-compliance with environmental regulations	SR 15 FR 95	●	●
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Transport

EN34. Environmental impacts of transportation	SR 46	○	○
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Overall

EN35. Environmental expenditures	SR 19	●	●
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SOCIAL INDICATORS

Labour practices and decent work

Employment

LA1. Breakdown of workforce	SR 37	●	●
LA2. Net employment creation and average turnover	SR 37	○	○
LA12. Employee benefits		○	○

Labour/management relations

LA3. Independent trade unions and collective bargaining		○	○
LA4. Policy and procedures involving restructuring	SR 10–11, 35	○	○

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LA13. Worker representation in decision-making or management		○	○

Health and safety

LA5. Recording and notification of occupational accidents and diseases	SR 38–40	○	○
LA6. Joint health and safety committees		○	●
LA7. Injuries, absentee rates and fatalities	SR 39–40	●	●
LA8. Policies or programmes on HIV/AIDS		○	○
LA14. Compliance with the ILO Guidelines for Occupational Health Management Systems	SR 38–40	○	○
LA15. Agreements with trade unions covering health and safety at work		○	○

Training and education

LA9. Average hours of training per year per employee	SR 44	○	○
LA16. Programmes to support continued employability and manage career endings	CR 30–31	○	○
LA17. Policies and programmes for skills management or for lifelong learning	CR 30–31	●	●

Diversity and opportunity

LA10. Equal opportunity policies or programmes	SR 36–37	●	●
LA11. Composition of senior management and corporate governance bodies	SR 37	●	●

Human rights

Strategy and management

HR1. Human rights management	SR 8–9	○	○
HR2. Human rights impacts as part of investment and procurement decisions	SR 8–9, 32	○	○
HR3. Evaluating and addressing human rights performance within the supply chain	SR 8–9	○	○
HR8. Employee training on human rights		○	○

Non-discrimination

HR4. Global policy and programmes preventing all forms of discrimination	SR 8–9, 36–37	●	●
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Freedom of association and collective bargaining

HR5. Freedom of association policy	SR 9	○	○
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Child labour

HR6. Exclusion of child labour	SR 9	○	○
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Forced and compulsory labour

HR7. Prevention of forced and compulsory labour	SR 9	○	○
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Disciplinary practices

HR9. Description of appeal practices		○	○
HR10. Non-retaliation policy and employee grievance system		○	○

Security practices

HR11. Human rights training for security personnel		○	○
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	Location	Printed	Web
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Indigenous rights

HR12. Addressing the needs of indigenous people		○	○
HR13. Jointly managed community grievance mechanisms		○	○
HR14. Operating revenues redistributed to local communities		○	○

Society

Community

SO1. Management of impacts on communities in areas affected by activities	SR cover, 8–9, 44–45	○	○
SO4. Social, ethical, and environmental performance awards	SR 10–11, 46	●	●

Bribery and corruption

SO2. Prevention of bribery and corruption	SR 43, FR 41, 93–95	○	○
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Political contributions

SO3. Management of political lobbying and contributions		○	○
SO5. Amount of money paid to political parties and institutions		○	○

Competition and pricing

SO6. Anti-trust and monopoly court cases	SR 43 FR 41, 93–95	●	●
SO7. Prevention of anti-competitive behaviour	SR 43	●	●

Product responsibility

Customer health and safety

PR1. Customer health and safety during use of products and services	SR 47	○	○
PR4. Non-compliance with regulations concerning customer health and safety		○	○
PR5. Complaints upheld by regulatory bodies regarding the health and safety of products and services		○	○
PR6. Product environmental or social labels		○	○

Products and services

PR2. Product information and labelling		○	○
PR7. Non-compliance with regulations concerning product information and labelling		○	○
PR8. Customer satisfaction	SR 8, CR 15	○	○

Advertising

PR9. Adherence to advertising standards and voluntary codes		○	○
PR10. Breaches of advertising and marketing regulations		○	○

Respect for privacy

PR3. Consumer privacy management		○	○
PR11. Complaints regarding breaches of consumer privacy		○	○



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www.storaenso.com/2004/sustainability