## SASB content index

In 2023, Metsä Board Corporation's reporting complies with the SASB Pulp & Paper Products industry standard, which belongs to the SASB Renewable Resources & Alternative Energy sector. The following table contains references to further details in the Sustainability statement (2022 figures in brackets) The information in the table has been assured by a third party (limited assurance).

| CODE             | METRIC  | CATEGORY                   | COMMENTS AND REFERENCES  |
|------------------|---|----------------------------|--|
| Greenhouse gas   | s emissions   |                            |  |
| RR-PP-110a.1.    | Gross global Scope 1 emissions  | Quantitative               | 201,984 t CO <sub>2</sub> e (264,961)  |
| RR-PP-110a.2     | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.                         | Discussion<br>and analysis | E1 Climate change, pp. 33–39   |
| Air quality - En | nissions to air   |                            |  |
| RR-PP-120a.1     | $NO_2$  | Quantitative               | 1,285 t (1,226)  |
|                  | SO <sub>2</sub>   | Quantitative               | 176 t (418)  |
|                  | Volatile Organic Compounds (VOC)  | Quantitative               | Metsä Board's production processes do not generate substantial amounts of VOCs, and Metsä Board is not obligated to measure them regularly. Metsä Board therefore does not consider VOCs material in terms of disclosure.  |
|                  | Particulate Matter (PM)   | Quantitative               | 55 t (285)   |
|                  | Hazardous Air Pollutants (HAP)  | Quantitative               | Metsä Board's production processes do not generate substantial amounts of HAPs, and Metsä Board is not obligated to measure them regularly. Metsä Board does not therefore consider HAPs material in terms of disclosure.  |
| Energy manage    |   |                            |  |
| RR-PP-130a.1     | Total energy consumed   | Quantitative               | 7,648 GWh, or 27,534,262 GJ (8,561; 30,819,600) According to established practice, the company reports its energy consumption based on lower heating values, E1 Climate change, pp. 33–39.   |
|                  | Percentage grid electricity   | Quantitative               | 18% (22)   |
|                  | Percentage from biomass   | Quantitative               | 73% (67)   |
|                  | Percentage from other renewable energy  | Quantitative               | 0.5% (3) In addition to renewable energy sources, nuclear power produced without fossil fuels plays an important role in achieving the company's fossil free target.   |
|                  | Total self-generated energy   | Quantitative               | 4,965 GWh, or 17,872,686 GJ (4,941; 17,787,600) Of this, 4,491 GWh, or 16,168,792 GJ (4,345; 15,642,000) was renewable energy. A total of 70 GWh, or 253,139 GJ (67; 241,200) of energy was sold outside Metsä Board. Of the energy sold, 62 GWh, or 222,998 GJ, was renewable.  |
|                  | Risks and uncertainties associated with the use of biomass for energy.  | Discussion<br>and analysis | The biomass we use mainly consists of the black liquor, bark and logging residue generated in our production and wood supply. We have performed a risk analysis of the biomass, and all the biomass we use is climate neutral in accordance with EU regulations and meets the EU's sustainability criteria. Should the sustainability criteria change in the long run, some additional costs may be allocated to biomass's energy use.   |
| Water manager    | nent  |                            |  |
| RR-PP-140a.1     | Total water withdrawn   | Quantitative               | 101,943 (1,000 m³) (114,465) total water withdrawn<br>101,884 (1,000 m³) (114,401) of surface water<br>58 (1,000 m³) (65) of groundwater   |
|                  | Total water consumed<br>Percentage of each in regions with high<br>or extremely high baseline water stress  | Quantitative               | 3,873 (1,000 m³) (4,579)<br>0% of the eight production units or integrated mills are located in regions of high or<br>extremely high baseline water stress or high or extremely high overall water risk (WRI<br>Aqueduct Water Risk Atlas), E3 Water and marine resources, pp. 41–42.  |
| RR-PP-140a.2     | Description of water management risks and discussion of strategies and practices to mitigate those risks.   | Discussion and analysis    | E3 Water and marine resources, pp. 41–42   |
| Supply chain m   | anagement   |                            |  |
| RR-PP-430a.1     | Percentage of wood fibre sourced from 1) third-party certified forestlands, and percentage to each standard; and 2) meeting other fibre sourcing standards and percentage to each standard. | Quantitative               | 1) 91% (83) of the wood fibre used by the company is sourced from PEFC- or FSC®-certified forests. 2) 9% (17) of the fibre used by the company meets the criteria for PEFC Controlled Sources and FSC Controlled Wood. Licence codes: PEFC/02–31–92 and FSC®-C001580.  |
|                  |   |                            | In the company's opinion, the properties of PEFC- and FSC-certified wood fibre do not differ from one another, which is why the company has not disclosed the percentages of each stand-ard separately, G1 Business conduct, pp. 64–69.  |
| RR-PP-430a.2     | Amount of recycled and recovered fibre procured   | Quantitative               | Ot (0) The company produces premium paperboards made from traceable fresh fibre that is also suitable for demanding end uses requiring a high level of hygiene. The company promotes the circular economy across its value chain. The company has conducted life-cycle assessments for all its products, E5 Resource use and circular economy, pp. 46–49. The company is prepared for reputational and physical risks related to forest use, E1 Climate change, pp. 33–39 and E4 Biodiversity and ecosystems, pp. 43–46. |
| Activity metrics | s   |                            |  |
| RR-PP-000.A      | Pulp production   | Quantitative               | 996,625 t (1,409,000) chemical pulp and BCTMP  |
| RR-PP-000.B      | Paper production  | Quantitative               | 1,318,766 t (1,890,000) folding boxboard and white kraftliner  |
| RR-PP-000.C      | Total wood fibre sourced  | Quantitative               | $6.3millionm^3$ (8.3). It is the company's established custom to indicate volume as cubic metres rather than as tonnes.  |