



We promote an ethical work environment and responsibility in business. Fraudulent activities are strictly prohibited.

Fraud is an intentional act or omission designed to mislead another individual or entity in order to achieve some benefit for oneself or a third party. Examples of fraudulent activities include but are not limited to:

- Intentional misstatements or omissions of material financial events, transactions, or other information;
- Falsification or manipulation of accounting records or documents, financial statements or other official business records; and
- Any misappropriation or theft of company assets, resources, or employee time for personal gain.

It is our policy to ensure that any suspected incidents of fraudulent activity relating to Stora Enso are promptly reported, investigated, and, where appropriate, prosecuted. It is the responsibility of each unit to establish and maintain sufficient internal controls, which should give reasonable assurance that fraud related risks are properly identified, monitored, controlled and mitigated. Managers are required to communicate these controls to the personnel in each unit.

Active action

- *Any suspected fraudulent activities within the Company or committed by third parties with whom Stora Enso deals with or has a relationship, such as customers and other commercial counterparties, should be reported to Legal.*