



How and why the 6 Sustainable Development Goals and 12 SDG targets were chosen as the most relevant for UPM

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Introduction

The Sustainable Development Goals (SDGs) were set by the United Nations at the UN Sustainable Development Summit in September 2015 when the 2030 Agenda for Sustainable Development was adopted. The SDGs provide a holistic framework for addressing the world's most urgent sustainability challenges. The SDGs are an urgent call for action for all countries, but also the private sector has a crucial role if the SDGs are to be achieved by 2030.

Already in 2015, we at UPM identified the SDGs most relevant to us. In 2019, we reviewed the relevancy of the SDGs on the target level to further align the SDGs on Group and Business level. In the evaluation to identify the most relevant SDGs from a company's point of view, we used best practices, which have been developed further since 2015. Additionally, we now emphasized the focus on the SDG target level. The basis for this shift in focus is that each of the Sustainable Development Goals consists of several targets, and thus it is possible to measure our progress in relation to those targets. Committing to the targets challenges us to provide concrete evidence of our contribution to the SDGs.



Best practices in identifying the relevant SDGs for companies

Every goal is a title for several SDG targets that are related to the corresponding goal. There are 169 targets that are grouped under 17 main goals to make the entirety more understandable. Thus, in order to understand a goal, you must look into the targets which are set under that goal. Those targets are also measurable. Thus, it is necessary to look at the goals on target level to measure our contribution, and to avoid "SDG washing" by making sure that our actions are truly related to and relevant for the goal.

Several different guidelines and instructions have been written to help companies understand SDGs and how to choose the most relevant SDGs for their business. As there are differing points of view on how to do the relevancy review, we used a combination of all the guidelines that can be found in the [references](#). Thus, we used the following approach to review each of the SDG targets:

- 1) Identifying whether UPM has a significant positive or negative impact on people and planet in relation to the SDG target in question.

- 2) Identifying possible business risks if the issues addressed by the SDG target are left unsolved or if UPM is seen as inactive in solving those issues.
- 3) Identifying possible business opportunities that could at the same time contribute to achieving the SDG target.
- 4) Assessing the strategic connections between the SDG target and Biofore strategy, materiality analysis and UPM's 2030 targets.

Selection process

UPM did a preliminary research of all the SDGs and their targets in June-July 2019. Based on this research a first version of the SDG target relevancy pyramid ([Appendix 1](#)) was drafted.

Workshop for the Responsibility team to identify the most relevant SDG targets for UPM on group level was held on August 6th, 2019. The participants in the workshop covered all the different focus areas of UPM's group responsibility function, including environmental and social responsibility, product stewardship, reporting and management. As it was important to get everyone's expertise and input on a topic as complex and multifaceted as the SDGs, the Me-We-Us facilitation method was used.

Firstly, the workshop participants familiarized themselves with the SDGs on the SDG target level. As a pre-workshop task, the participants were asked to analyse a "rating" of relevance of SDG targets to UPM that was presented in the form of a pyramid on the basis of the preliminary evaluation. The participants gave their opinion on whether they agreed or not with the preliminary evaluation of the relevant SDG targets, and their suggestions on what should be changed. Additionally, the participants reflected on where UPM has or can have the most positive and negative impact on people and planet related to the SDG targets. As the relevancy is highly related to UPM's impact on the targets, the preliminary SDG target relevancy pyramid was adjusted ([Appendix 2](#)).

The preliminary SDG target relevancy pyramid was used to give a focus for the workshop. As there are 169 SDG targets in total and the time for the workshop was limited to half a day, only the 17 SDG targets ranked as obvious or highly relevant were analysed more thoroughly during the workshop. In the beginning of the workshop, instructions were given to the participants on what basis the relevancy of the SDG targets should be evaluated. Then participants were divided into groups and each of the groups were given 5-6 SDG targets to analyse. The groups could also add some SDG targets if they found other targets where UPM has a significant impact on people or planet. Groups and SDG targets for the groups were divided based on the fields of expertise, and on which SDG targets the participants had found UPM having the largest impact in the pre-workshop task, and, when possible, also to have a person in the group who had the opposite view on the matter.

The participants analysed whether UPM has a significant positive or negative impact on an SDG target and whether that impact is direct, meaning own operations or indirect that covers anything from raw materials and suppliers to product use and end of a product life cycle. In addition, connections between the SDG target and Biofore strategy, materiality analysis, and UPM's 2030 targets were made when possible ([Appendices 4-9](#)). Additionally, possible business risks that could occur if the issue addressed by the SDG target is left unsolved or UPM is inactive in relation to the issue were identified. Furthermore, assessment of possible business opportunities for UPM that would at the same time contribute to achieving the SDG target was conducted.

In the next phase of the workshop the findings of different groups were presented to all workshop participants. At this point, we had a general discussion related to each of the targets and the participants could also express their views on other targets than the ones they had analysed in small groups. During the discussion it became clear that UPM has an impact on many different SDG targets, and depending on the point of view the impact can be seen to be either negative or positive. Additionally, UPM frequently has both negative and

positive impacts on the same SDG target. After going through all the results of the group works, a general discussion was held to summarize on which SDG targets UPM has or could have the most significant impact and should therefore be identified as focus targets for UPM. As quite many of the targets are significantly or partly overlapping, some targets were not chosen as already another target covered the same issues. Later in this document, the final list of chosen goals and targets is presented with the reasoning why each of the targets is in the final list of most relevant targets for UPM.

Validation process and business area workshops

After the initial identification of UPM group level focus targets at the Responsibility team workshop we wanted to validate the chosen targets with our business areas.

In order to validate the selection of group level focus goals and targets, and to help businesses find possible other targets outside the group level focus targets that could be relevant for the business, business area SDG workshops were organized during autumn 2019.

Each business workshop was executed in a similar way. First there was an initial discussion with key contacts from the business in question, introducing the topic of SDGs to them and then discussing whether they saw a need or desire to have a more thorough SDG workshop for the business. Most of the businesses opted for the more thorough workshop, which was then organized by inviting 2-6 key persons from the business and two people from the group Responsibility team to facilitate the workshop.

Before the workshop, all participants were sent introduction material, such as a list of all the SDGs and their targets. During the workshop, business representatives were first given a basic introduction to the topic of SDGs and a more detailed introduction of the SDGs chosen as focus SDGs on the group level in the Responsibility team workshop. After the introduction, the workshop participants were divided

to smaller groups with one Responsibility team member facilitating each group. In the small groups, participants went through the preliminary group level focus goals and targets to see if they agreed with the choice. They were also asked to think if some other targets might be highly relevant for their own business, considering its operations and products. For the evaluation for business area focus goals and targets, the same matrix was used as in the Responsibility team workshop (see page 5).

After the small group discussions were completed, each of the small groups presented their views and they were discussed with the whole group. As a result of these workshops, all group level focus goals and targets were validated and in addition, some other targets were defined as relevant on business level for some of the businesses.

Final list of focus goals and targets

The final list of most relevant SDGs for UPM comprises goals 6, 7, 8, 12, 13 and 15. These were chosen as we identified that UPM can have the biggest impact on the corresponding SDG targets under each goal. Additionally, we evaluated risks to our business if the issues addressed by the SDGs are left unsolved or UPM is inactive, reviewed possible opportunities for our products and solutions to contribute to achieving the SDG targets, and assessed links to our current strategy, most material topics and own 2030 targets. The table below displays the results of the evaluation.

	Direct impact		Indirect impact		Risks	Opportunities
	Increase positive	Minimise negative	Increase positive	Minimise negative		
Goal 6						
Target 6.3	x	x			x	x
Goal 7						
Target 7.2	x		x	x	x	x
Target 7.3	x					
Goal 8						
Target 8.2	x	x			x	x
Target 8.5	x		x		x	
Target 8.8	x	x	x	x	x	x
Goal 12						
Target 12.2	x			x	x	x
Target 12.4		x			x	x
Target 12.5	x	x	x	x	x	x
Goal 13						
Target 13.1	x	x		x	x	x
Goal 15						
Target 15.2	x		x		x	x
Target 15.5	x	x	x	x	x	

Strategic connections			
	Biofore strategy (Appendix 5)	UPM 2030 targets (Appendix 9)	Materiality analysis, incl. stakeholder view (Appendix 7)
Goal 6			
Target 6.3	x	x	x
Goal 7			
Target 7.2	x	x	x
Target 7.3		x	x
Goal 8			
Target 8.2	x	x	x
Target 8.5	x	x	x
Target 8.8	x	x	x
Goal 12			
Target 12.2	x	x	x
Target 12.4	x	x	x
Target 12.5	x	x	x
Goal 13			
Target 13.1	x	x	x
Goal 15			
Target 15.2	x	x	x
Target 15.5	x	x	x

Confirmation from stakeholders

To get validation from our various stakeholder groups on whether they agree the chosen six goals and twelve targets are the most relevant for UPM, we included the SDGs in our materiality analysis for 2019.

The materiality analysis of the UPM's responsibility issues covers topics that directly or indirectly influence the ability to create, maintain or acquire economic, environmental or social value for UPM, its stakeholders and society. Analysis is carried out annually, based on follow-up of the interests and concerns of various stakeholder groups, including communities, employees, NGOs, customers, suppliers, government and regulators, investors, researchers and media.

All customer questions and stakeholder concerns received during the year are taken into consideration. Additionally, UPM conducts an annual stakeholder survey using a web-based tool that enables all different stakeholders to answer anonymously. To this tool the evaluation of SDGs was included in 2019 to verify results from the internal SDG workshops.

The results show that our stakeholders find SDG 13, 12 and 8 as the most relevant SDGs for UPM. These are all included in the six most relevant SDGs selected for UPM. The most frequently suggested SDG to be added to the SDG agenda was #17 "Partnerships for the goals". During our SDG analysis, we also analysed the targets below SDG 17, and saw that they were mostly addressing how governments could co-operate to achieve the goals, and thus concluded it was not highly relevant for businesses, even if the name of the title might give another impression. Also, UPM is already engaging actively with its stakeholders.

The complete relevancy ranking of the six focus SDGs made by our stakeholders in the materiality analysis can be found in [Appendix 10](#).

Internal guidance material

After having determined the most relevant goals and targets for UPM, we wanted to inform and instruct our internal stakeholders as well as possible.

First, we published our own intranet-site for the UPM SDGs. On the site we provide information on the chosen focus SDGs, and also on SDGs in general. We have also created some general presentation materials (videos, PowerPoint presentations) that each of our business areas can utilize.

Secondly, we created our own internal communication guidelines for using the SDGs by using the [UN Guidelines](#) as a basis. There are certain restrictions and instructions regarding the use of the SDG logos and icons, so we felt it necessary to create internal guidelines to ensure the correct usage of the visuals in UPM. We also wanted to specify which topics should be communicated under which of the 12 focus targets to ensure a coherent approach for the whole company.

Raising awareness on the topic will be on the communication agenda in 2020 with several stories. The topic of SDGs will also be actively promoted in different UPM areas and network meetings.

Conclusions

The final list of selected SDG targets which was validated with our different business areas covers UPM's most significant impacts. The targets cover some indirect impacts of the upstream and downstream. All the relevant direct upstream impacts, including energy, water and raw materials, as well as direct downstream impacts including profit and other financial impacts, products, people, emissions to air, emissions to water and solid process waste, are covered.

The material provided by GRI and Global Compact on how to evaluate business impact on SDGs was very useful in our analysis. However, during the process we noticed the challenges in determining exactly which targets should be selected as most relevant for us, as some of the targets were overlapping and even contradictory at times. Also reporting on the SDGs is a field where there is a lot of variety in practises and approaches between companies, so providing tangible and comparable information of our own contribution can be

challenging. But these are challenges that every company working with the SDGs has to tackle.

The SDG project sparked a lot of interest from our business areas, and the workshops helped to engage them in the topic of SDGs. Many of the businesses were very eager to investigate the connections between the SDGs and their operations and products and were also interested in utilizing the SDGs in their business area.

Next steps - examples of integrating SDGs to daily work

Selecting the most relevant SDGs for a company and reporting accordingly is just the start. To achieve true development, the most crucial topic is implementing the SDGs to everyday work at the mills and in R&D. In the following there are examples of how UPM has approached the implementation.

Biofore Site - taking the goals and targets to shop-floor

For many years, UPM Raflatac factories have operated ISO 14001-compliant, third-party certified environmental management systems to ensure continual environmental performance improvement. The Biofore Site™ concept expands on this foundation by including economic and social aspects and creates the link to the SDGs.

Since the 2017 pilot, each factory has created a unique path to improve its scorecard performance. A multi-parameter [Biofore Site scorecard](#) linked to UN Sustainable Development Goals is used to monitor each factory's progress. After the 2019 review of the most relevant SDGs and targets, the mapping of the

SDGs to Raflatac mill level targets was also reviewed and, where needed, revised. The scorecard makes the SDGs visible in each mill employee's everyday work.

The Biofore Site concept is part of everyday work at UPM Raflatac. All employees are actively encouraged to suggest ideas to improve sustainability performance and engage with local communities. The concept addresses sustainability holistically by measuring leadership, employee engagement, resource consumption, waste generation, community involvement, and employee safety, i.e. many issues that create tangible links to SDGs. In the coming years, we aim to expand the use of the The Biofore Site™ concept to other business areas as well.

SDGs in product development – a new UPM responsibility target

At the end of 2019, UPM launched a new continuous 2030 responsibility target, *Development of new products and services with contribution to the UN Sustainable Development Goals*. The aim of this target is to consider the SDGs already in the product development phase as one criterion in the product evaluation to find out if and how the product is contributing to the SDGs. For example, UPM BioVerno has already been recognized by UN Global Compact as an example of a product that contributes to the SDGs.

The first phase of this target consists of developing a concept on how to evaluate products' contribution to SDGs.

References

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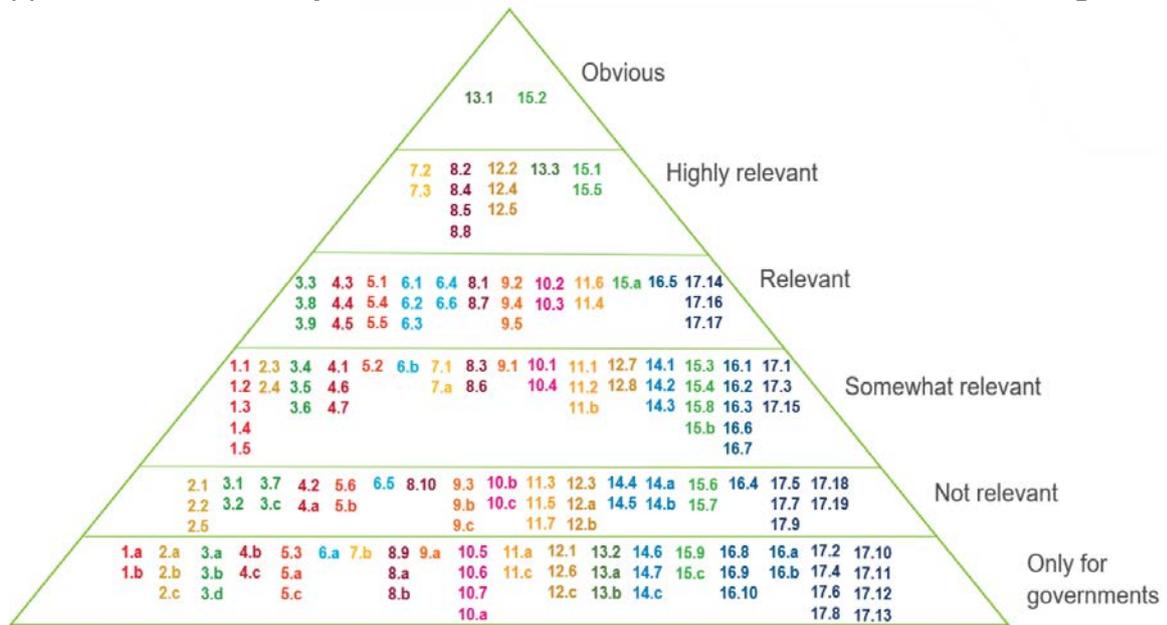
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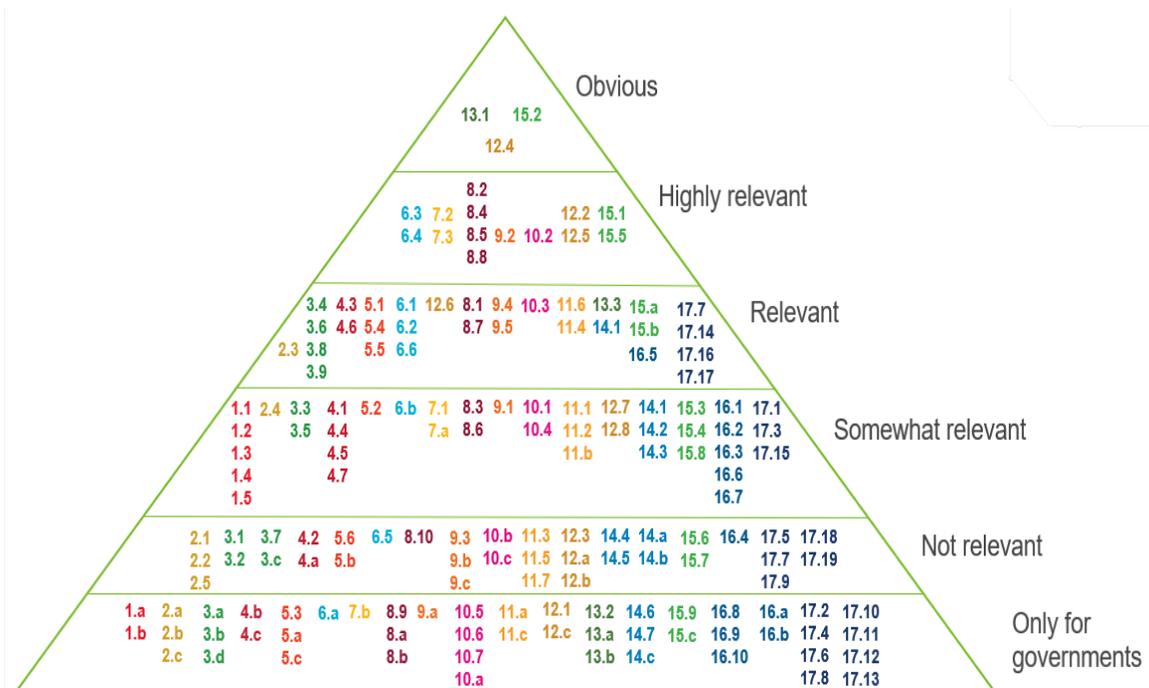
UN Global Compact, *What LEAD companies are doing to advance the SDGs*. Available: <https://www.unglobalcompact.org/take-action/leadership/gc-lead/lead-sdg>

Appendices

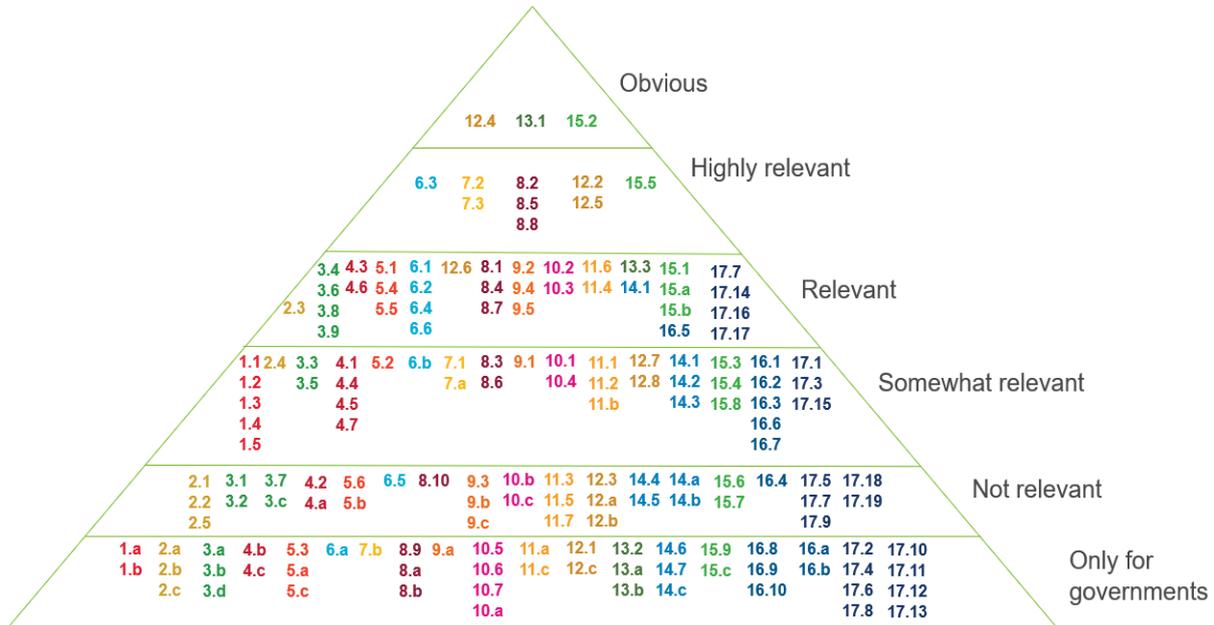
Appendix 1: Preliminary evaluation for relevance to UPM of the 169 SDG targets



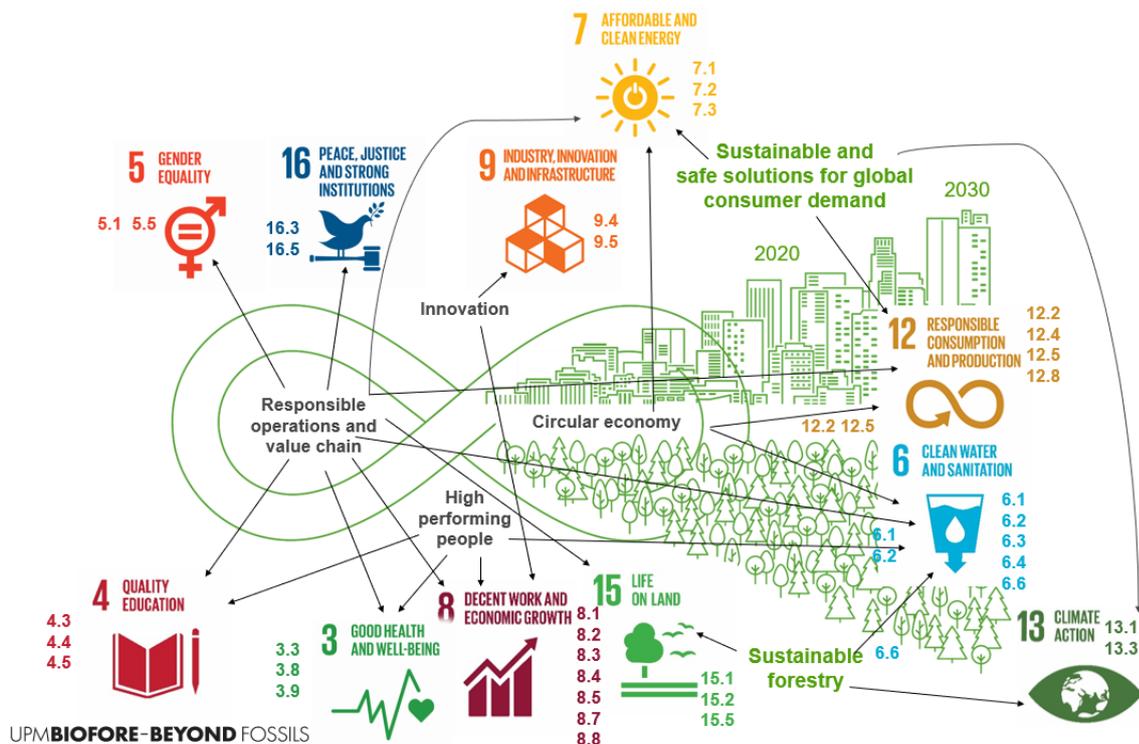
Appendix 2: Updated preliminary evaluation for relevance of SDG targets to UPM



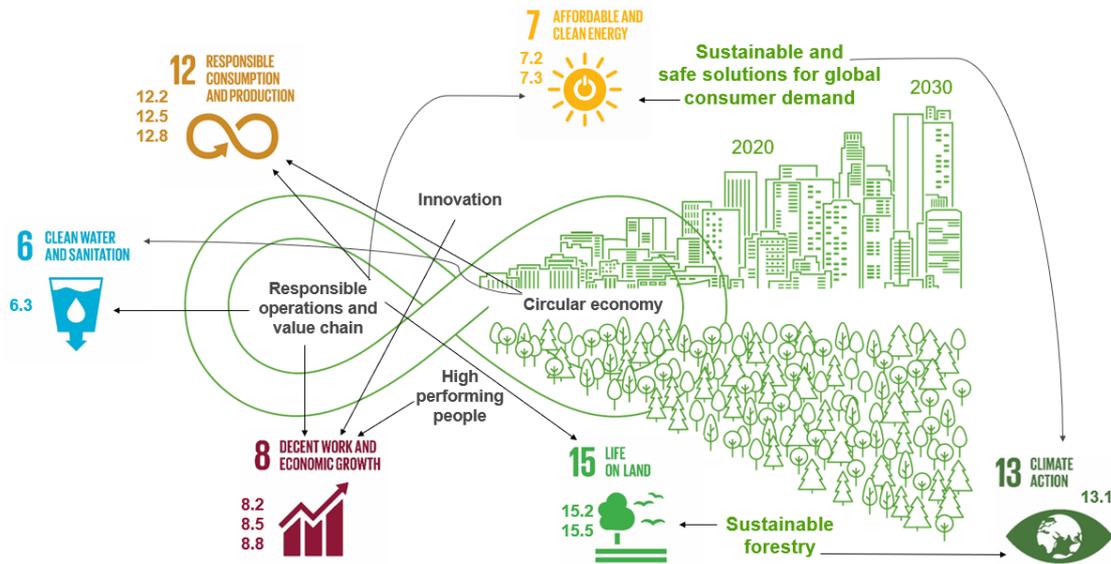
Appendix 3: Final evaluation for relevance to UPM of the 169 SDG targets



Appendix 4: Directional preliminary evaluation of links between SDG targets and elements of Biofore strategy to ease the evaluation of SDG target connections for workshop participants



Appendix 5: Final evaluation of links between SDG targets and elements of the Biofore strategy

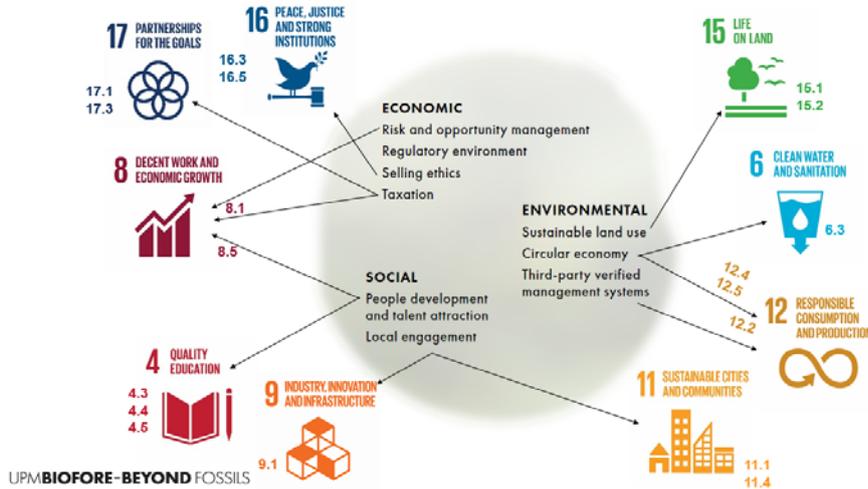


Appendix 6: Directional preliminary evaluation of links between SDG targets and UPM's Materiality Analysis (2018) to ease the evaluation of SDG target connections for workshop participants

Connecting to Materiality Analysis: High significance to stakeholders

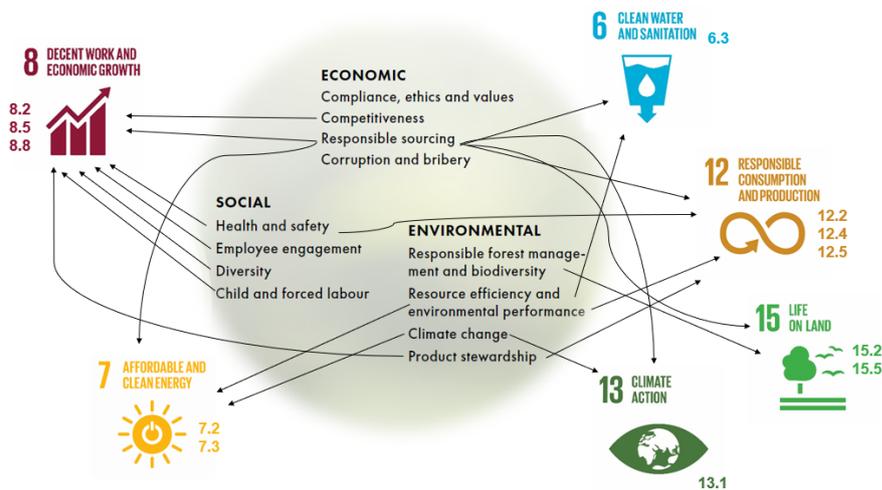


Less Relevant SDGs of Materiality Analysis: Medium significance to stakeholders



Appendix 7: Final evaluation of links between UPM's focus SDG targets and Materiality Analysis (2018)

Connecting to Materiality Analysis: High significance to stakeholders



Appendix 8: Directional preliminary evaluation of links between SDG targets and UPM's 2030 Targets (2018) to ease the evaluation of SDG target connections for workshop participants

UPM RESPONSIBILITY FOCUS AREA	2030 TARGET	
ECONOMIC		
Profit Creating value to shareholders	<ul style="list-style-type: none"> Comparable EBIT growth through focused top-line growth and margin expansion Comparable ROE: 10% Net debt/EBITDA: around 2 times or less 	8.1 8.2 8.2 8.2
Governance Ensuring accountability and compliance	<ul style="list-style-type: none"> 100% coverage of participation to UPM Code of Conduct training (continuous) 	16.3 16.5
Responsible sourcing Adding value through responsible business practices	<ul style="list-style-type: none"> 80% of UPM spend qualified against UPM Supplier and Third Party Code (continuous) 100% of UPM raw material spend qualified against UPM Supplier and Third Party Code by 2030 ¹⁾ Continuous supplier auditing based on systematic risk assessment practices 	3.3 3.8 3.9 8.1 8.4 8.5 8.7 8.8 12.2 12.4 12.5 12.8 15.1 15.2 15.5 16.3 16.5
SOCIAL		
Diversity and inclusion Developing organisational culture and local conditions to ensure diverse and inclusive working environment for business success	<ul style="list-style-type: none"> People feel that UPM values and promotes diversity. People are treated fairly in their work environment and can advance regardless of personal background or characteristics. 95% favourable in the Employee Engagement Survey Diversity and Inclusion index by 2030 Diversity and Inclusion Initiative (continuous) 	8.5 10.2 5.1 5.5
Continuous learning and development Ensuring high performance for business success and continuous professional development for future employability	<ul style="list-style-type: none"> Goal setting discussions are held and development plans are created for employees, completion rate 100% by 2030 Employees perceive good opportunities for learning and development at UPM, 80% favourable in Employee Engagement Survey by 2030 	8.5
Responsible leadership Emphasising value-based and inspiring leadership and integrity Continuous development of working environment	<ul style="list-style-type: none"> Employee engagement and enablement indices with favourable score clearly above external high-performing norm by 2030 	8.5
Working conditions Ensuring safe and healthy working environment and wellbeing of employees	<ul style="list-style-type: none"> No fatalities or serious accidents in UPM operations Continuous improvement in safety: Lost time accident frequency (LTAF) <1 and Total recordable injury frequency (TRIF) <2 levels permanently reached (including contractors) All operations have certified OHS system by 2030 Health Promotion Programme is in use at all UPM sites and businesses by 2030 Absenteeism rate <2% in all organisations by 2030 	8.8 8.8 3.3 8.8 8.8
Community involvement Ensuring local commitment	<ul style="list-style-type: none"> Continuous development of strategic sustainability initiatives with leading NGOs Continuous sharing of best practices of stakeholder initiatives UPM's Biofore Share and Care programme brings significant added value 	17.7 17.7

ENVIRONMENTAL ²⁾		
Product stewardship Taking care of the entire lifecycle	<ul style="list-style-type: none"> Environmental Management Systems in 100% use (continuous) Environmental Product Declarations for all products (continuous) ³⁾ All applicable products eligible for ecolabelling by 2030 	12.2 12.8 12.8
Waste Promoting material efficiency and circular economy – reduce, reuse and recycle	<ul style="list-style-type: none"> No process waste sent to landfills or to incineration without energy recovery by 2030 	12.2 12.4 12.5
Climate Creating climate solutions and working towards carbon neutrality	<ul style="list-style-type: none"> Fossil CO₂ emissions from its own combustion and purchased electricity (Scope 1 and 2) reduced by 30% by 2030 Maximise the business benefits of greenhouse gas claims (continuous) Improve energy efficiency annually by 1% (continuous) 70% share of renewable fuels (continuous) Acidifying flue gases (NO_x/SO₂) reduced 20% by 2030 ⁴⁾ 	13.1 8.1 12.2 7.3 12.2 7.2 3.9
Water Using water responsibly	<ul style="list-style-type: none"> Effluent load (COD) reduced by 40% by 2030 ⁴⁾ Wastewater volume reduced by 30% by 2030 ⁴⁾ 100% of nutrients used at effluent treatment from recycled sources by 2030 ⁴⁾ 	6.3 3.9 12.2 12.5 6.3 6.4 12.2 6.3
Forests and biodiversity Ensuring sustainable land use and keeping forests full of life	<ul style="list-style-type: none"> 100% coverage of chains of custody (continuous) All fibre certified by 2030 ⁵⁾ Positive impact on biodiversity (continuous): implementing biodiversity programme and developing monitoring system ⁶⁾ 	15.2 15.2 15.2 15.5

Appendix 9: Final evaluation of links between SDG targets and UPM's 2030 Targets (2018)

UPM RESPONSIBILITY FOCUS AREA	2030 TARGET	
ECONOMIC		
Profit Creating value to shareholders	<ul style="list-style-type: none"> Comparable EBIT growth through focused top-line growth and margin expansion Comparable ROE: 10% Net debt/EBITDA: around 2 times or less 	8.2 8.2 8.2
Governance Ensuring accountability and compliance	<ul style="list-style-type: none"> 100% coverage of participation to UPM Code of Conduct training (continuous) 	6.3 7.2 7.3 8.5 8.8 12.2 12.4 12.5 13.1 15.2 15.5
Responsible sourcing Adding value through responsible business practices	<ul style="list-style-type: none"> 80% of UPM spend qualified against UPM Supplier and Third Party Code (continuous) 100% of UPM raw material spend qualified against UPM Supplier and Third Party Code by 2030 ¹⁾ Continuous supplier auditing based on systematic risk assessment practices 	6.3 7.2 7.3 8.5 8.8 12.2 12.4 12.5 13.1 15.2 15.5 6.3 7.2 7.3 8.5 8.8 12.2 12.4 12.5 13.1 15.2 15.5 6.3 7.2 7.3 8.5 8.8 12.2 12.4 12.5 13.1 15.2 15.5

SOCIAL		
Diversity and inclusion Developing organisational culture and local conditions to ensure diverse and inclusive working environment for business success	<ul style="list-style-type: none"> • People feel that UPM values and promotes diversity. People are treated fairly in their work environment and can advance regardless of personal background or characteristics. 95% favourable in the Employee Engagement Survey Diversity and Inclusion index by 2030 • Diversity and inclusion initiative (continuous) 	8.5 8.5
Continuous learning and development Ensuring high performance for business success and continuous professional development for future employability	<ul style="list-style-type: none"> • Goal setting discussions are held and development plans are created for employees, completion rate 100% by 2030 • Employees perceive good opportunities for learning and development at UPM, 80% favourable in Employee Engagement Survey by 2030 	8.5 8.5
Responsible leadership Emphasising value-based and inspiring leadership and integrity Continuous development of working environment	<ul style="list-style-type: none"> • Employee engagement and enablement indices with favourable score clearly above external high-performing norm by 2030 	8.5
Working conditions Ensuring safe and healthy working environment and wellbeing of employees	<ul style="list-style-type: none"> • No fatalities or serious accidents in UPM operations • Continuous improvement in safety: Lost time accident frequency (LTAF) <1 and Total recordable injury frequency (TRIF) <2 levels permanently reached (including contractors) • All operations have certified OHS system by 2030 • Health Promotion Programme is in use at all UPM sites and businesses by 2030 • Absenteeism rate <2% in all organisations by 2030 	8.8 8.8 8.8 8.8 8.8
Community involvement Ensuring local commitment	<ul style="list-style-type: none"> • Continuous development of strategic sustainability initiatives with leading NGOs • Continuous sharing of best practices of stakeholder initiatives • UPM's Biofore Share and Care programme brings significant added value 	N/A N/A
ENVIRONMENTAL ²⁾		
Product stewardship Taking care of the entire lifecycle	<ul style="list-style-type: none"> • Environmental Management Systems in 100% use (continuous) • Environmental Product Declarations for all products (continuous) ³⁾ • All applicable products eligible for ecolabelling by 2030 	12.2 N/A N/A
Waste Promoting material efficiency and circular economy – reduce, reuse and recycle	<ul style="list-style-type: none"> • No process waste sent to landfills or to incineration without energy recovery by 2030 	12.5
Climate Creating climate solutions and working towards carbon neutrality	<ul style="list-style-type: none"> • Fossil CO₂ emissions from its own combustion and purchased electricity (Scope 1 and 2) reduced by 30% by 2030 • Maximise the business benefits of greenhouse gas claims (continuous) • Improve energy efficiency annually by 1% (continuous) • 70% share of renewable fuels (continuous) • Acidifying flue gases (NO_x/SO₂) reduced 20% by 2030 ⁴⁾ 	13.1 N/A 7.3 7.2 12.4
Water Using water responsibly	<ul style="list-style-type: none"> • Effluent load (COD) reduced by 40% by 2030 ⁴⁾ • Wastewater volume reduced by 30% by 2030 ⁴⁾ • 100% of nutrients used at effluent treatment from recycled sources by 2030 ⁴⁾ 	6.3 6.3 6.3
Forests and biodiversity Ensuring sustainable land use and keeping forests full of life	<ul style="list-style-type: none"> • 100% coverage of chains of custody (continuous) • All fibre certified by 2030 ⁵⁾ • Positive impact on biodiversity (continuous): implementing biodiversity programme and developing monitoring system ⁶⁾ 	15.2 15.2 15.5

Appendix 10: Relevancy rating of the six focus SDGs in Materiality analysis 2019 (by stakeholders)

SDG #	SDG name	Relevance for UPM (0 = lowest > 5 = highest relevance)
13	Climate action	2,9
12	Responsible consumption and production	2,6
8	Decent work and economic growth	2,2
6	Clean water and sanitation	2,1
15	Life on land	2
7	Affordable and clean energy	1,8

Appendix 11: An example of The Biofore Site Scorecard

Biofore Site™ Scorecard UPM Raflatac Tampere

		2018	UPM Raflatac 2030 target	Status	
	13.1 Climate & Pollution prevention	<ul style="list-style-type: none"> Clean Run incidents 3-5 Clean Run audit classification CO₂ emissions t/Mm^{2**} (2009 baseline) 	0 Clean Run Best Practice +15%	0 Clean Run Best Practice -30%	  
	7.2 & 7.3 Energy	<ul style="list-style-type: none"> Energy consumption MWh/Mm^{2**} (2009 baseline) Share of renewable energy % 	+17% 19%	-30% +	 
	12.4, 12.5 & 12.8 Responsible production	<ul style="list-style-type: none"> Landfill waste t/Mm^{2**} Hazardous waste t/Mm^{2**} (2009 baseline) Environmental product declarations Product <u>safety</u>: ISO 22000 certification 	Zero -60% 100% 100%	Zero Zero 100% 100%	   
	6.3 Water	<ul style="list-style-type: none"> Water consumption m³/Mm^{2**} (2009 baseline) UPM Wash Pledge: safe water, sanitation and hygiene 	+8% 100%	-30% 100%	 
	15.2 Forest	<ul style="list-style-type: none"> FSC/PEFC chain of custody coverage Share of certified <u>fibre</u> 	100% 40%	100% 100%	 
	16.5 Anti-corruption	<ul style="list-style-type: none"> Anti-bribery <i>training</i> coverage (only salaried) 	97%	100%	
	3.5 Health & Well-being	<ul style="list-style-type: none"> Annual health and well-being plan according to UPM concept in place AND followed-up in factory management team 	Yes	Yes	

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8 <small>DECENT WORK AND ECONOMIC GROWTH</small> 	8.2 Innovations and development	<ul style="list-style-type: none"> IPR/idea innovation rate <u>Quality of innovations</u> 	+ +	+ + ● ●
	8.5 Diversity & inclusion	<ul style="list-style-type: none"> Diversity & Inclusion index Diversity initiatives in use 	58% Yes	75% + ● ●
	8.5 Employer brand	<ul style="list-style-type: none"> I feel proud to work for UPM I would recommend UPM as a good place to work 	84% 82%	84% 79% ● ●
	8.5 People development	<ul style="list-style-type: none"> Goal setting discussion are held and development plans are created for all employees <u>Development Opportunities</u> 	93% 52%	100% 65% ● ●
	8.5 Leadership and engagement	<ul style="list-style-type: none"> ISO 9001 & 14001 certification Engagement index Enablement <u>index</u> Team <u>Effectiveness index</u> <u>Code of conduct coverage</u> 	100% 70% 70% 73% 97%	100% 73% 72% 71% 100% ● ● ● ● ●
	8.8 Safety	<ul style="list-style-type: none"> LTAf TRIF Safety audit score Absenteeism rate 	1,79 3,57 Best Practice 3,95%	<1 <2 Best Practice < 2% ● ● ● ●