

An aerial photograph of a large, calm lake on the left, reflecting the sky. To the right, a paved road curves through a dense, green forest. Two cars are visible on the road: a yellow car in the foreground and a blue car further down. The text 'Neste Modern Slavery Statement 2025' is centered over the lake area, enclosed in a white, stylized circular graphic.

**Neste
Modern Slavery
Statement
2025**

Contents

1. Introduction
2. Our business and value chain
3. Policies and contractual controls
4. Risks of modern slavery
5. Due diligence processes
6. Training and capacity building
7. Working with others
8. Tracking progress and effectiveness
9. Looking forward

This statement has been published in accordance with the UK Modern Slavery Act 2015, Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act 2023, Australia Commonwealth Modern Slavery Act 2018, and California Transparency in Supply Chains Act 2010. It applies to, and sets out the steps taken by, Nestle Corporation and its consolidated subsidiaries ("Neste") during the year ending 31 December 2025 to prevent modern slavery and human trafficking in their businesses and supply chains. Neste provides this joint statement for itself and on behalf of certain foreign subsidiaries that are directly covered by a disclosure obligation in their respective jurisdictions. Currently this includes Neste Oyj and Neste Components B.V. pursuant to Section 54(1) of the UK Modern Slavery Act 2015; B J B LLC pursuant to the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act 2023; B J B LLC pursuant to the California Transparency in Supply Chains Act of 2010; and Neste Oyj and Neste Australia Pty Ltd pursuant to the Australia Commonwealth Modern Slavery Act 2018. This statement has been prepared in joint consultation with the aforementioned subsidiaries, whose relevant representatives were provided with the opportunity to contribute to the statement process. The Board of Directors of Neste Corporation, for itself, Neste Oyj, Neste Australia Pty Ltd, B J B LLC, and Neste Components B.V. approved this Statement on 28 April 2026.





1. Introduction

Respecting human rights is essential to Neste's business. Neste respects the wellbeing and human rights of all of our rights-holders, including our employees, the employees of our contractors and service providers, the workers in our supply chain, our customers, and the communities in which we operate. We believe that every person deserves to live a life in freedom, safety and dignity.

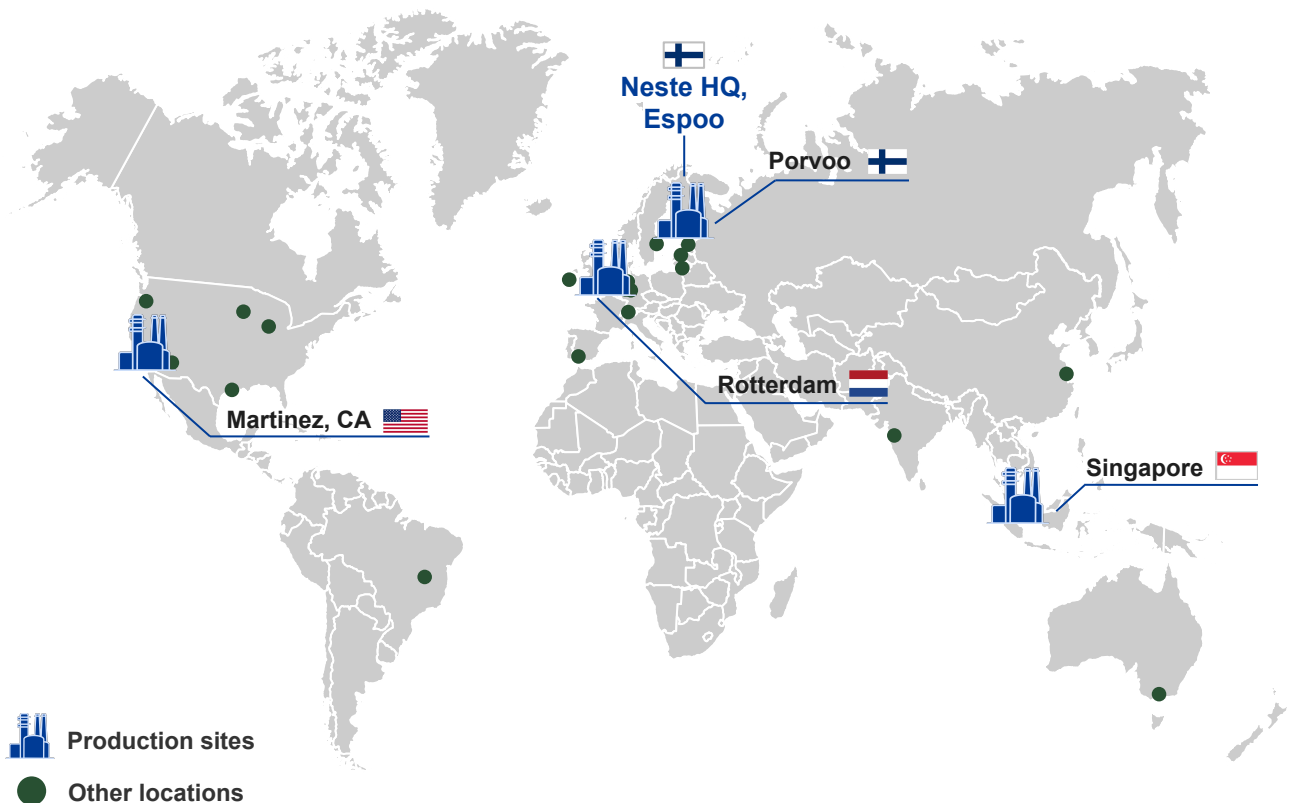
Our [sustainability approach](#) identifies growing inequality, climate change and biodiversity loss as interconnected issues. It includes our [2030 human rights ambition](#) to create a more equitable and inclusive value chain by 2030, in which everyone works with dignity. The four priority areas for action under this 2030 human rights ambition are living wages, children's rights, responsible recruitment and inequality. By taking tangible steps to address these key issues, we aim to advance systemic positive change and tackle the root causes of modern slavery.

Modern slavery is an umbrella term that covers all situations of exploitation that a person cannot refuse or leave, because of threats, violence, coercion, abuse of power or deception. This includes slavery, servitude, forced labor, human trafficking, and slavery-like practices such as debt bondage and the worst forms of child labor. Such forms of exploitation have long-lasting impacts on affected individuals and communities around the world.

Neste supports the elimination of all forms of modern slavery. We recognize that modern slavery is a growing global issue from which no industry is immune, and we understand our responsibility to prevent, mitigate and remediate the risk of modern slavery in our operations and supply chains. As an international business, we also welcome the increasing momentum towards establishing mandatory human rights due diligence, as is outlined in our joint Nordic Business Network for Human Rights [statement](#) in favor of mandatory human rights due diligence legislation at EU level.

This Modern Slavery Statement details the steps Neste is taking to identify, assess and address the risks of modern slavery and human trafficking in our business operations and supply chains. It describes the steps taken during 1 January - 31 December 2025, and provides an update on the activities and commitments detailed in our [previous](#) Modern Slavery Statements.

Neste has operations on five continents



Production

- Porvoo, Finland
- Rotterdam, the Netherlands
- Singapore
- Martinez, CA, the U.S. (joint operation)

Other Locations

Europe

- Finland
- Belgium
- Estonia
- Germany
- Ireland
- Latvia
- Lithuania
- Netherlands
- Spain
- Sweden
- Switzerland

Asia and Australia

- Australia
- China
- India
- Singapore

Americas

- U.S.
- Brazil

2. Our business and value chain

[Neste](#) is the world's leading producer of renewable diesel and sustainable aviation fuel (SAF), with production on three continents. The company's renewables production capacity is expected to reach 6.8 million tons annually in 2027. Neste also produces high-quality oil products at its Porvoo refinery in Finland. Neste's strategy focuses on growth in renewable fuels, which help its customers to reduce their greenhouse gas emissions.

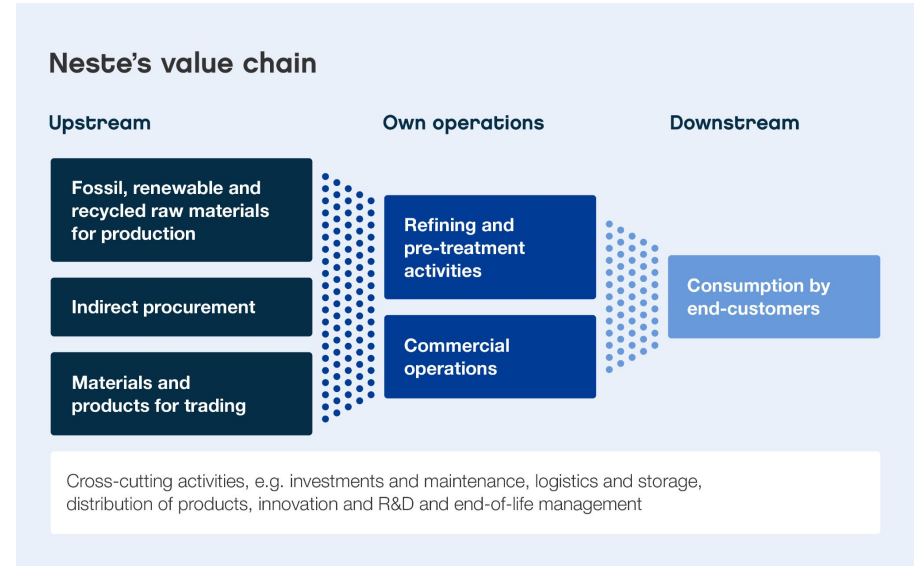
Neste has operations globally, and refineries in Finland, the Netherlands and Singapore. Our headquarters are in Espoo, Finland. In 2025 Neste employed an average of 5,214 employees worldwide, of which 2,040 were based outside Finland. In 2025, Neste's revenue stood at EUR 19.016 billion.

Neste has three business areas: Renewable Products, Oil Products and Marketing & Services. The company provides renewable and fossil fuels for transportation, aviation, marine and other industrial uses, as well as renewable and circular solutions for the polymers and chemicals industries. Neste has an extensive network of fuel stations with expanding service offerings, such as EV charging, in Finland and in the Baltics.

Neste's upstream value chain consists of the sourcing of raw materials for our production, indirect procurement and the sourcing of materials and products for trading. Indirect procurement¹ includes the sourcing, purchasing contract and supplier management in energy and utilities, technical materials and services, chemicals and catalysts, IT and professional services, and land logistics categories. In 2025, Neste had a total of 6,039 indirect procurement suppliers.

Neste's own operations cover refining and raw material pre-treatment activities as well as commercial operations related to both sales and supply operations, planning and development. Downstream activities include the further processing, distribution and use of Neste's products. In addition, investment projects and asset maintenance, logistics and storage, distribution of products, innovation and R&D activities and end-of-life management occur across Neste's value chain.

The value chains of Renewable Products, Oil Products and Marketing & Services, including their key inputs and outputs are further described on p.5. You can read more about Neste's business, operations, supply chains and joint arrangements in our [2025 Annual Report](#).



1) Includes goods and services that are not included in the sourcing and delivery of crude oil and other fossil raw materials or renewable and recycled raw materials.

Neste's business activities are divided into three business areas

Renewable Products

The Renewable Products segment produces, markets and sells renewable diesel, sustainable aviation fuel (SAF), and related solutions to business customers, as well as domestic and international wholesale markets.

Neste produces its renewable products entirely from renewable raw materials at its refineries in Finland, the Netherlands and Singapore, as well as through a joint operation with Marathon Petroleum in Martinez, California (USA), with a current nameplate capacity of approximately 5.5 million tons.

Neste's renewable raw materials are sourced globally, with waste and residues accounting for 95% of our renewable raw material inputs in 2025. Used cooking oil, animal fat from food industry waste, and various wastes and residues from vegetable oil processing represent the top three renewable raw material categories we use.

The raw material supply chains for our renewable products are extensive and global. In 2025, we procured raw materials from 527 suppliers across Europe, North America, South America, Asia, Africa and Australia.

Significant customer groups include transportation and logistics companies, retailers, airlines, and aviation fuel suppliers. In 2025, the main market areas were Europe and North America.

Oil Products

The Oil Products segment produces, markets and sells high-quality oil products and related services for the road transportation, heavy machinery, agriculture, aviation and marine sectors, as well as products for the oil and petrochemical industries.

The product range includes diesel, gasoline, aviation and marine fuels, light and heavy fuel oils, gasoline components, special fuels, such as small-engine gasoline, solvents, and liquid gases.

Neste's oil products are refined in Neste's refinery in Porvoo, Finland. The annual production capacity of fossil products at the Porvoo refinery was approximately 12 million tons in 2025. Neste does not own or operate any oil exploration or drilling sites or activities.

In 2025, we purchased oil products from 82 suppliers, including natural gas and industrial gas suppliers. Our major crude oil and fossil raw material sources were Norway (9.1 Mt), US (1.12 Mt), Netherlands (0.9 Mt), and other countries (2.0 Mt).

The main customers for the Oil Products include retailers and distributors, oil majors and trading companies and companies marketing lubricants and solvents. The main market areas in 2025 were the Baltic Sea area and Europe.

Marketing & Services

The Marketing & Services segment markets and sells high-quality products and associated solutions to its customers in Finland and the Baltic countries.

The most important customers include consumers, transport service providers, customers in aviation, shipping, industrial and agricultural sectors, municipalities and heating fuel customers.

Transport fuels and electric vehicle charging services are marketed through Neste's own network of 921 stations in Finland and the Baltics.

Electric vehicle charging, Neste MY Renewable Charge™, is available at 52 stations across Finland and the Baltics.

You can read more about our three business areas in our 2025 Annual Report, p.9-14

3. Policies and contractual controls

Group-wide policies

We have several group-wide policies in place relevant to modern slavery and regularly review and improve our policies and guidance documents, with input from both internal and external stakeholders. Our commitments, policies and principles relevant to modern slavery include, but are not limited to, our [Human Rights Principle](#), [Code of Conduct](#), [Supplier Code of Conduct](#), [Sustainability Policy](#), [Sustainability Principle](#), and [Neste Responsible Sourcing Principle](#). You can find more information about Neste's policies and principles on our [website](#) and in our [2025 Annual Report](#), p.130 & p.134.

Code of Conduct

Neste's [Code of Conduct](#) is approved by the Board of Directors and applies to the entire Neste Group. It contains the company's main principles and key requirements for all Neste employees to comply with in their daily work, as well as in interactions with customers, suppliers and other business partners and stakeholders. For example, all employees are expected to be aware of how their work impacts human rights in Neste's operations, value chains and communities, understand how to recognize potential human rights risks in their daily work and decision-making, and know how to recognize and report signs of modern slavery. You can read about how we train our employees on the expectations set out in our Code of Conduct on p. 20.

Supplier Code of Conduct

Our [Supplier Code of Conduct](#), outlines the basic requirements Neste expects its suppliers and their first-tier suppliers, contractors and business partners to adhere to and implement throughout their businesses.

Neste's minimum human rights requirements for suppliers are outlined in section 4.1-4.7 of the Supplier Code of Conduct, which references the Universal Declaration of Human Rights and ILO Fundamental Principles and Rights at Work. The Supplier Code of Conduct prohibits child labor and all forms of forced and compulsory labor. It also explicitly requires that all Neste suppliers ensure any recruitment fees and associated costs are not borne by their workers, and that all employees are made aware of the key terms of their employment prior to commitment to work. These requirements are aimed at reducing the risk of precarious work, in combination with minimum requirements for suppliers to ensure a safe and secure workplace and comply with local labor laws.

Neste aims to include the Supplier Code of Conduct in the contract terms for suppliers, contractors and other business partners participating in the supply of raw materials, products, components, materials or services to Neste. Companies consolidated through mergers and acquisitions are also expected to implement Neste Supplier Code of Conduct in their sourcing. In 2025, 100% of the renewable and recycled raw material volumes, 93% of the crude oil and fossil raw material volumes, and 92% of overall indirect contracted spend were covered by Neste Supplier Code of Conduct or equivalent.²

To support implementation across our business, Neste has issued an e-learning to train relevant Neste employees on the Supplier Code of Conduct requirements, with specific sections on human rights and modern slavery. We also provide live training sessions for selected Neste teams, led by our human rights and sustainability specialists. More information on our e-learning and training workshops is available on p.20.

Neste encourages its suppliers to continually improve and develop their practices. To support this, Neste provides training and a [Supplier Code of Conduct Guide](#), updated in February 2025, with practical recommendations to help suppliers meet their obligations under the the Supplier Code of Conduct. In 2025, Neste organized capacity building on the Neste Supplier Code of Conduct requirements for its renewable raw material suppliers. Read more about training and capacity building for our suppliers on p.21.

2) After the assessment of the supplier's or business partner's own policies and principles, Neste may agree that compliance with their own code of conduct is sufficient for the purpose of complying with the Neste Supplier Code of Conduct. For more information, see Neste [2025 Annual Report](#) p. 137-138

Human Rights Principle

Neste's [Human Rights Principle](#), describes our commitments and responsibilities with regards to embedding respect for human rights across our activities, value chains and business relationships.³

Neste is committed to respecting human rights and remediating adverse human rights impacts throughout its business operations and value chains. Neste demonstrates and meets this commitment by implementing, and acting in accordance with, the [United Nations Guiding Principles on Business and Human Rights \(UNGPs\)](#) and [OECD Guidelines for Multinational Enterprises](#).

Neste respects internationally recognized human rights as set out in the International Bill of Human Rights and the principles concerning fundamental rights set out in the ILO Declaration on Fundamental Principles and Rights at Work. Neste also respects additional human rights standards and UN instruments elaborating on the rights of vulnerable groups who may need particular accommodation or protection in order to fully enjoy their human rights without discrimination. We are committed to implementing the ten principles of the [UN Global Compact](#) and [UN Women's Empowerment Principles](#), to which we are signatories, and also act in accordance with the Children's Rights and Business Principles and UN Declaration on the Rights of Indigenous Peoples.

Under the Neste Human Rights Principle, all forms of forced labor are prohibited, including also the prohibition of certain practices that can lead to forced labor such as document retention, recruitment fees, deceptive practices regarding employment contracts and violations of freedom of movement. More information on these topics are available in Sections 5.4 & 5.5 of the [Human Rights Principle](#). We carry out ongoing human rights due diligence to identify, assess and address adverse human rights impacts and prevent and mitigate child and forced labor risks.

³) The Neste Human Rights Principle underwent a minor update in 2025 to reflect organizational changes at Neste. A major update was conducted in 2022, informed by extensive consultation with both internal and external stakeholders and recognized topic experts.

Focusing on salient issues

Our Human Rights Principle outlines seven priority areas for human rights at Neste. These are Neste's salient human rights issues, that is, those issues that are at risk of the most severe negative impacts through our activities or business relationships:



Neste's most salient human rights issues:

- Fair Employment
- Health & Safety
- Equity, Diversity & Non-Discrimination
- Children & Young Workers
- Modern Slavery
- Fair Treatment
- Economic, Social & Cultural Rights

We annually conduct a human rights saliency assessment, assessing actual and potential impacts on people across the value chain based on severity and likelihood. This enables us to monitor our progress, account for any new risks resulting from changes in our business, and accurately prioritize our work. As part of the assessment, Neste also evaluates the effectiveness of current prevention and mitigation actions. In 2025, we reviewed and updated our saliency assessment based on information gathered through discussions with internal and external experts, findings from sustainability audits, third-party human rights and labor assessments in Neste's supply chains, topics raised through Neste's grievance channels, and other ongoing human rights due diligence activities.

Neste's grievance ecosystem

In 2025, we published a new diagram illustrating Neste's comprehensive grievance ecosystem. This interconnected network of channels and processes is designed to facilitate the raising, assessment and resolution of grievances across all our operations and value chains in accordance with the UN Guiding Principles on Business and Human Rights. A diagram of the grievance ecosystem can be found on p.10, and is also publicly available via Neste's [Annual Report](#) and website

Access to remedy

Neste is committed to the remediation of adverse human rights impacts in its business operations and value chains, in accordance with our [Human Rights Principle](#).

Neste provides access to appropriate and effective remedy by making efficient grievance mechanisms available to our rights-holders, including at the operational level and site level and seeks to ensure that grievances are addressed early and remediated directly.

Where Neste identifies that it has caused or contributed to adverse impacts on the human rights of others, we provide for or co-operate in the remediation of the adverse impacts through legitimate processes intended to deliver an appropriate and effective remedy.

Where adverse impacts have occurred that Neste has not caused or contributed to, but which are directly linked to Neste's activities through our business relationships, Neste seeks to use its leverage to prevent or mitigate the risk of the impacts continuing or recurring.

We take seriously any allegations that human rights are not properly respected in our business or supply chains, and encourage individuals, communities, business partners or other stakeholders who have reason to believe such activity is taking place to raise their concerns, without fear of retaliation, via [Ethics Online](#). Ethics Online is available 24/7 and is accessible in multiple languages. Reports can be made anonymously via phone or web service, and can be made by anyone, including children. Any reports made will be investigated confidentially, and Neste will not retaliate against anyone who files a report in good faith. Read more about our grievance procedures and how we respond to allegations of modern slavery on p.19 & 24.



Neste's Grievance Ecosystem

Neste's Grievance Ecosystem is implemented in accordance with the UNGP Effectiveness Criteria and EU Corporate Sustainability Due Diligence Directive

Rightsholders

Individuals or social groups who may be impacted by Neste's business activities

Channels

Complaints can be raised anonymously, and are handled confidentially and without fear of retaliation



¹ Incl. employees of Neste wholly-owned subsidiaries

² Incl. individuals, business partners, NGOs, contracted workers, communities



4. Risks of modern slavery

Neste has undertaken several initiatives to identify and understand how human rights risks, including modern slavery and child labor, may be present in our operations and supply chains. In order for us to effectively prioritize our activities, our risk assessment includes mapping supply chains and operations, country risk assessments, individual project risk assessments, desk-based research, supplier surveys and self-assessment questionnaires, supplier engagement, and discussions with internal and external expert stakeholders.

Country risk

A key element in understanding the risk of modern slavery in our supply chains is assessing country risk. We use a bespoke, industry leading, country risk assessment methodology from Verisk Maplecroft to map modern slavery risks for the countries in which we operate and have supply chains. We maintain an up-to-date country risk categorization based on country risk indices, including specific indices related to modern slavery, such as child labor, forced labor, and migrant workers. Our categorization also includes a list of no-go countries and regions based on regulatory and risk considerations such as trade sanctions. The country risk assessment allows Neste to effectively prioritize our activities by identifying the most significant modern slavery risks in certain countries or geographical areas.

We recognize that modern slavery is prevalent across the world, including those countries and regions traditionally perceived as low risk. Read more about how we integrate country risk assessments into our sustainability and human rights due diligence processes on p.14-18.

Risks by sector and geography

Renewable products supply chains

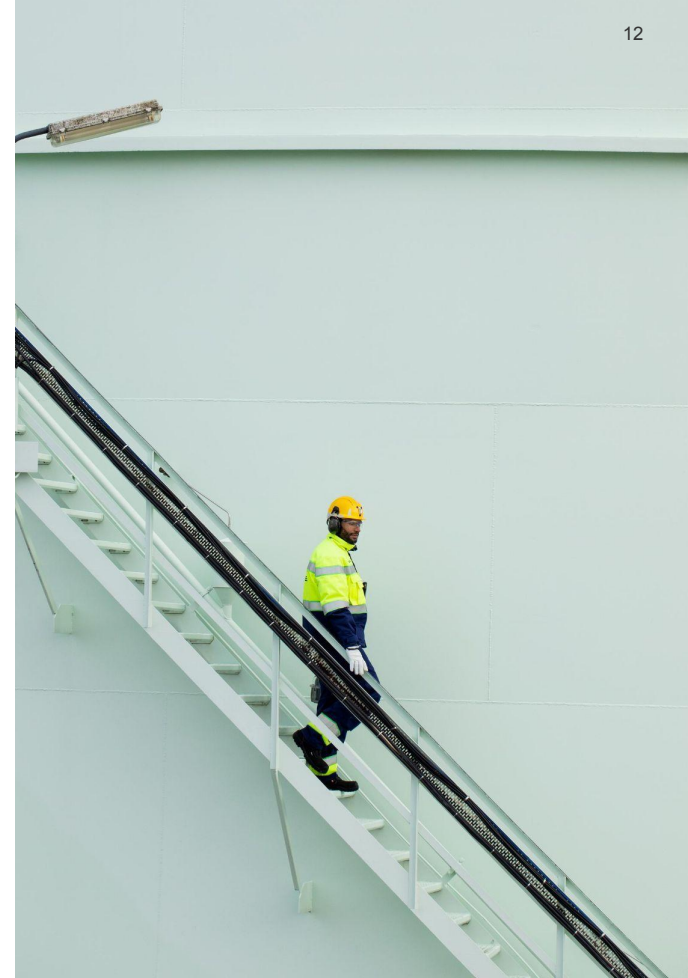
While Neste acknowledges that modern slavery can be found in all countries and industries, the company has identified its renewable products supply chains across Asia as having the highest risks for child, forced and indebted labor, with migrant workers being especially vulnerable to negative impacts. As detailed in in our [previous](#) Modern Slavery Statements, the palm oil sector⁴ in Southeast Asia is identified as being high risk, based on the results of ongoing human rights due diligence conducted by Neste from 2016–2025, including collaboration with third-party experts, findings from on-the-ground human rights impact assessments, labor studies and sustainability audits, supplier engagement, and collaboration in various multi-stakeholder initiatives. Based on the assessments, these forced labor risks are systemic, pre-existing structural issues, and not caused through Neste's business model or strategy.

We also continue to assess human rights risks when planning to enter new sourcing regions for our renewable raw materials. This can involve on-the-ground field research and interviews with rights-holders and/or their legitimate representatives. Specific examples of such assessments can be found in our [previous](#) Modern Slavery Statements.



Example: Addressing Labor Risks Beyond Neste's First Tier of Sourcing

In 2025, Neste collaborated with its supplier Golden Agri-Resources (GAR) and independent experts to assess human rights risks at third-party mills in Riau, Indonesia, beyond Neste's first tier of sourcing. The assessments covered maturity of mill policies and practices on various issues including management systems, forced labor, child labor, fair wages and benefits, responsible recruitment, grievance mechanisms and freedom of association and collective bargaining. Based on the assessment findings, corrective action plans were developed in collaboration with mill management to address identified gaps and progressively strengthen human rights governance and practices at the mill level. To support implementation, tailored capacity-building sessions delivered by independent experts were held with mill management.



4) Neste does not source crude palm oil but uses different palm oil industry residues in the production of renewable fuels.

Risks by sector and geography

Construction, maintenance and contracting

In its own operations, Neste has identified construction and maintenance projects at its refineries in Singapore, Rotterdam and Porvoo as being high risk for exploitative practices and forced labor. During such projects, large numbers of third-party construction and maintenance workers temporarily work onsite at Neste's refineries, with numbers peaking during refinery shutdowns, turnarounds and expansion projects. This includes third party migrant workers who may not be familiar with the local working language, culture, labor standards or legal requirements, which makes them more vulnerable to labor exploitation.

Recognizing these risks and understanding that exploitation is systemic in the construction industry, Neste has proactively adapted its practices to safeguard the rights of third-party and migrant workers on its sites. We use a range of practices to inform workers about their rights and encourage them to report concerns directly to Neste e.g., informative posters and leaflets, worker induction trainings, site workforce meetings and contractor social audits.

Neste implements site-level complaints channels ("We Care Channels") for third-party workers at our refineries and the Rotterdam refinery capacity expansion project. The channels are accessible via QR codes on posters in multiple languages around the sites (see example right), enabling workers to submit anonymous complaints directly to Neste.

Read the case study included in our [2024 Modern Slavery Statement](#), p.12, to learn about the steps Neste is taking to ensure the rights of third-party and migrant workers are respected at the Rotterdam Refinery Expansion Project. The project is ongoing with implementation of contractor social audits, site-level worker complaints channels, posters to educate workers on their rights, and robust monitoring of labor practices continuing throughout 2025.

A summary of the number and types of complaints received through our refinery We Care Channels is published in Neste's [2025 Annual Report](#), p. 42. In addition, more information about Neste's We Care Channels and our actions to safeguard the rights of third-party workers is published on our [website](#).

Shipping

The global shipping industry has been identified as being particularly susceptible to the risk of modern slavery. Recognizing the systemic risks in this industry, in 2022, we carried out a human rights due diligence maturity assessment for Neste's shipping operations which identified gaps in our visibility of issues affecting seafarers working on our chartered vessels. In order to strengthen our due diligence, in 2023 we surveyed all our time charter vessel partners on their human rights and labor practices. The assessments were informed by recommendations from third-party experts at the Fair Labor Association. In 2024—2025, Neste continued to mitigate risks of seafarer exploitation through strong marine risk management protocols and regular engagement with time charter vessel owners.

At Neste, We Care

All people have the right to be treated with dignity. If you experience any of these conditions, you may be in a situation of forced labour.

Wszyscy ludzie mają prawo do godnego traktowania. Jeśli dotyczy Cię któryś z poniższych warunków, możesz znajdować się w sytuacji pracy przymusowej.

Alle mensen hebben het recht om waardig behandeld te worden. Als u één van deze omstandigheden ervaart, bevindt u zich mogelijk in een situatie van dwangarbeid.



Did you have to pay someone to get your job?

Czy musiałe(-ś) komuś zapłacić, żeby dostać pracę?

Moest u iemand betalen om uw baan te krijgen?



Has your ID/passport been taken away?

Czy odebrano Ci dowód osobisty / paszport?

Is uw ID-kaart/paspoort afgenomen?



Does someone else control your bank account?

Czy ktoś inny kontroluje Twoje konto bankowe?

Controleert iemand anders uw bankrekening?



Are you being forced to work without pay?

Czy jesteś zmuszony(-a) do pracy bez zapłaty?

Wordt u gedwongen te werken zonder salaris?



Are you being verbally/physically abused or threatened?

Czy doświadczasz słownego lub fizycznego znęcania lub groźb?

Wordt u verbaal/fysiek mishandeld of bedreigd?



Are you living in bad housing conditions?

Maasz złe warunki mieszkaniowe?

Leeft u in slechte woonomstandigheden?

Get help / Otrzymaj pomoc / Zoek hulp:

You can anonymously report any concern about your employment or working conditions using the Neste complaints channel. To make a report scan the QR code using your phone's camera or go to [bit.ly/3oJl8tN](#). Your report will be taken seriously and investigated confidentially.

Możesz anonimowo zgłosić jakiegokolwiek niepokój związany z Twoim zatrudnieniem lub warunkami pracy, korzystając z kanału zgłoszeń Neste. Aby utworzyć raport, zeskanuj kod QR, korzystając z aparatu swojego telefonu, lub przejdź do [bit.ly/3oJl8tN](#). Wszystkie raporty zostaną potraktowane poważnie i poufnie sprawdzane.

U kunt uw bezgordheid over uw arbeidsomstandigheden anoniem melden via het Neste-meldpunt. Scan de QR-code met de camera van uw telefoon of ga naar [bit.ly/3oJl8tN](#) om een melding te maken. Alle meldingen worden serieus genomen en vertrouwelijk onderzocht.



NESTE

5. Due diligence processes

We conduct ongoing human rights due diligence in our operations and supply chains to identify, prevent, mitigate and, where necessary, remediate the occurrence of modern slavery.

Recognizing that our human rights impacts may change over time as our operations and value chains continue to evolve, we are committed to embedding human rights due diligence across our business on a continuous basis. We achieve this by building human rights due diligence into our existing systems and processes, and creating new processes when needed. When assessing human rights risks we engage with affected stakeholders and pay special attention to vulnerable groups such as women, children, migrant workers and Indigenous peoples. In all cases, we aim to prioritize the wellbeing of our rights holders.⁵ More information on our approach is available in our [Human Rights Principle](#).

Screening potential business partners

We expect all our suppliers and business partners to comply with applicable laws and meet the ethical standards outlined in Neste's [Supplier Code of Conduct](#), a key element in Neste's supplier management system.

Assessing sustainability risks in our supply chains, including for modern slavery, begins before agreements have been signed or raw materials, products, components, materials or services are delivered.

To ensure suppliers comply with the Supplier Code of Conduct, Neste performs systematic controls for counterparty screening and monitoring, during which potential business partners undergo automated screening. Counterparties are screened for economic sanctions and similar compliance issues and selected ethical concern categories in third-party enforcement databases and major news outlet sources, which in practice can include topics related to child labor and modern slavery.

All of Neste's raw material suppliers and selected contractors are subject to additional sustainability due diligence, including on modern slavery risks, forced and child labor. Neste uses a risk based approach to determine the type of assessment, which can include desktop reviews, the mapping of supply chains and operations, supplier engagement and sustainability audits. The risk-based approach uses country risk as one element of the risk assessment. Knowing the origin of raw materials is a fundamental supplier requirement. Where possible, our aim is to gain visibility throughout the raw material supply chain, including Neste's suppliers' suppliers.

5) Rights holders are all individuals or social groups whose human rights may be impacted or affected by Neste's business activities, operations, products or services.

Embedding human rights due diligence at Neste

Neste has management processes to identify, prevent, mitigate and remedy adverse human rights impacts. We continuously monitor and track the effectiveness of our response, with transparent reporting and communication on how impacts are addressed.



Due diligence for renewable raw material suppliers:

We require all renewable raw material suppliers to comply with Neste's [Supplier Code of Conduct](#). Our renewable raw material suppliers are subject to rigorous human rights due diligence, as stated in Neste's Supplier Sustainability Approval Principle

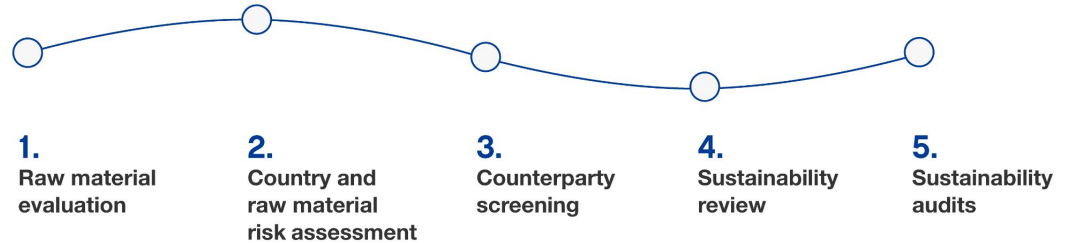
The Supplier Sustainability Approval Principle applies globally to any Neste company establishing a business relationship with a supplier of renewable raw materials. It sets the minimum sustainability requirements for approving suppliers through a five-step due diligence process, including raw material evaluation, risk assessments, counterparty screening, a sustainability review and audits (see right). The Principle is available internally.

Neste verifies suppliers' compliance with the Supplier Code of Conduct through the sustainability review, encompassing a range of topics such as governance, labor standards and practices, human rights, the environment, health and safety. As part of this review, all potential renewable raw material suppliers must complete a self-assessment survey that contains questions related to the human rights requirements in our Supplier Code of Conduct. The questions cover topics such as fair employment, employment contracts, child labor, forced labor, recruitment fees and use of recruitment agencies, vulnerable groups, retention of identity documents, access to remedy, and freedom of association and collective-bargaining.

Neste continues commercial negotiations only with approved parties that meet its sustainability requirements. The validity period of the sustainability approval for a supplier is three or five years, depending on, e.g., country risk, raw material volumes supplied to Neste and the outcome of the sustainability review. Once the validity period expires, the supplier undergoes a new review.

Neste's sustainability due diligence process is mainly managed on Neste's Supplier Sustainability Portal (SSP), a digital platform that is used to facilitate our evaluation of potential and existing renewable raw material suppliers, collect traceability data, support performance monitoring and enable active supplier engagement. When suppliers are onboarded, they are subject to a sustainability assessment and required to insert the location of their own production and processing site(s) on the SSP, and where applicable, their own suppliers' production and processing site(s). At a minimum, we require our suppliers to disclose their supply chain actors and locations as determined by end-market sustainability regulations such as the EU Renewable Energy Directive (EU RED). In 2025, a total of 300 renewable raw material suppliers were subject to a sustainability assessment as part of our supplier onboarding process.

Sustainability due diligence process for renewable raw material suppliers



Sustainability audits:

Neste carries out audits to mitigate sustainability risks in its supply chains. When selecting suppliers to be audited, special attention is paid to suppliers, raw materials or countries with the highest sustainability risks, including human rights, child labor, exploitation and modern slavery risks.

The sustainability audits are conducted either by Neste's own local sustainability specialists or a third-party auditor. Where possible, Neste also conducts audits on its suppliers' suppliers (second-tier suppliers or even beyond).

After the audit, Neste follows up on cases of non-compliance and requires its suppliers to remediate significant open issues within a specified timeframe. The main purpose of Neste's sustainability audits is to verify that its suppliers comply with Neste's Supplier Code of Conduct and local regulatory requirements. However, the criteria in our audit framework also assess a broader range of human rights topics on top of our minimum requirements. This approach allows us to improve our monitoring and understanding of systemic human rights issues in our supply chains, such as modern slavery and child labor. Neste's Sustainability Audit Standard sets out the overall requirements for sustainability audits at Neste, and the social scope is regularly benchmarked against globally recognized methodologies such as SMETA and SA8000.

Our sustainability audits centralize rights-holders by including interviews with workers in various job roles, third-party employees, management, and, when possible, union or worker's committee representatives. Recognizing that traditional approaches to auditing can be limited in their ability to identify and assess human rights impacts, our audit approach was developed in collaboration with Neste's human rights team and external experts. The audit criteria have a strong human rights focus, and include, for example, indicators of forced labor and child labor, recruitment fees, employment contracts, fair wages, favorable working conditions, labor standards, access to basic services, decent housing, grievance mechanisms, and topics related to vulnerable groups, such as women and children, as well as neighboring communities.

In 2025, we conducted a total of 36 sustainability audits:⁶ 22 on renewable and recycled raw materials; 6 on terminals; and 8 on contractors. Of these, 22 audits were carried out for renewable raw material suppliers of which 2 were virtual, and 20 were third party audits. In 2025, 13 audits were conducted on our direct renewable raw material suppliers and 9 on our renewable raw material sub-suppliers (our suppliers' suppliers). The majority of findings recorded in renewable raw material supplier audits in 2025 were related to human and labor rights. The results of our 2025 sustainability audits are summarized on the right.

Audit Findings – different sustainability categories renewable raw material suppliers, %



6) No unannounced sustainability audits in 2025



Due diligence for indirect procurement suppliers:

Neste's indirect procurement is responsible for the sourcing, purchasing, contract and supplier management of goods and services that are not included in the sourcing and delivery of crude oil or renewable and recycled raw materials.

In addition to automated counterparty compliance screening detailed on p.14, Neste has carried out category and supplier specific risk assessments to enhance its understanding of the sustainability risk in Neste's indirect procurement supply chains.

Neste has also completed Sedex self-assessment questionnaires for its refineries in Porvoo, Rotterdam and Singapore, allowing the company to thoroughly assess gaps in its management systems and human rights due diligence.

More information on further actions we have taken to identify and address gaps in our human rights due diligence within indirect procurement sourcing categories, including considerations for child and forced labor risks, are outlined in our [2024 Modern Slavery Statement](#), p.17.

Due diligence for crude oil and other fossil raw material sourcing:

The due diligence process for our crude oil and other fossil raw material suppliers includes a country risk assessment and counterparty compliance screening, detailed on p.14. Neste also conducts a sustainability review of all new crude oil and other fossil raw material suppliers based on publicly available information regarding topics outlined in the [Supplier Code of Conduct](#) (including human rights, forced labor and child labor), as well as suppliers' climate and environmental commitments, and crude oil production-specific issues such as flaring and spills. The sustainability review is renewed for fossil raw material suppliers every three years. In 2025, a total of 10 new fossil raw material suppliers underwent a sustainability review.

Due diligence for liquefied waste plastic sourcing:

In addition to automated counterparty compliance screening detailed on p.14, Neste requires its liquefied waste plastic suppliers to fulfill the requirements in the [Supplier Code of Conduct](#) and only accepts liquefied waste plastic that is traceable and complies with the ISCC Plus certification requirements. Suppliers with whom Neste has an established and ongoing business relationship are subject to sustainability due diligence.



Responsible recruitment

Neste is committed to advancing responsible recruitment in our operations and value chains, to ensure fair, ethical and transparent recruitment processes that protect the rights and wellbeing of jobseekers. In 2025, Neste took various actions to drive responsible recruitment, including:

- Adding no-recruitment-fee clauses to contracts with recruitment agencies and staffing firms used by Neste.
- Enforcing Neste's [Supplier Code of Conduct](#) no-recruitment-fee policy through contractor audits at our refineries and sustainability audits in our supply chains for renewable raw material suppliers.
- Using anonymous worker voice surveys to improve our visibility on recruitment practices affecting supply chain and contracted workers.
- Using posters, site-induction training, and workforce meetings to educate migrant workers employed by contractors operating on Neste sites about labor rights and to encourage them to report concerns directly to Neste. See p.13.
- Collaborating with our supplier, Golden Agri-Resources (GAR), and independent experts to assess human rights risks at third-party mills in Riau, Indonesia, beyond Neste's first tier of sourcing. The assessments covered various topics, including responsible recruitment. See p.12.
- Through Neste's participation in the Consumer Goods Forum [People Positive Palm Project](#) in 2025, we enabled training for our PFAD suppliers to help strengthen their management systems for responsible recruitment. We also engaged in collective government advocacy on this topic. See p.22.



Worker voice

Neste has implemented worker voice technology to scale up the number of workers we engage with in our value chain, and to improve our overall understanding of workers' experiences, enabling more targeted and effective human rights due diligence.

The [technology](#) uses an audiovisual survey to enable direct and anonymous engagement with workers via mobile devices. The surveys are designed to be easily accessible for illiterate workers, can be taken in their mother-tongue language, and function in remote regions without internet access, allowing Neste to engage with even the most vulnerable groups.

The technology is used on an ongoing basis throughout the year across Neste's global sourcing regions. In 2025, we focused on the APAC region, with 59 surveys conducted to gather value chain workers insights on their standards of living, working conditions, living wages and children's rights.

The worker voice surveys provide direct insights from value chain workers on a range of topics including but not limited to indicators of forced labor, recruitment fees, children's rights, living wages, inequality, living standards, and issues impacting vulnerable groups such as young workers, migrant workers, women and workers with disabilities.

The insights gathered through these engagements inform the annual human rights saliency assessment, which underpins Neste's human rights policies, and approach to risk mitigation.

[Read more](#) about how Neste is harnessing emerging technologies to advance human rights on our website.

What do we do if indicators of modern slavery are found?

Neste investigates all complaints and allegations of suspected human rights violations. Where adverse impacts have occurred that Neste has not caused or contributed to, but which are directly linked to Neste's activities through our business relationships, Neste seeks to use its leverage to prevent or mitigate the risk of the impacts continuing or recurring.

Our primary means of action is engagement and cooperation with suppliers and contractors to remedy issues.⁷ This is because Neste seeks to prioritize the wellbeing of those whose rights have been harmed, and ending purchases does not necessarily resolve problems or provide access to remedy for affected rights holders.

If the sustainability criteria (including on topics related to human rights, forced and child labor) or contractual requirements included in contracts have been verifiably breached, their nature is considered serious, and progress to resolve those issues is not made in a reasonable time, Neste will terminate its contract with the supplier or contractor in question.

More information on our grievance procedures can be found on p.9, 10 & 25. Read more about how we ensure access to appropriate and effective remedy in our [Human Rights Principle](#).

We address adverse human rights impacts once we become aware of them and take action by:⁸

- Conducting a thorough and impartial investigation and depending on the severity of the impact, selecting the course of action (e.g. supplier engagement, audits by Neste's own local sustainability specialists or a third-party auditor).
- Implementing immediate actions to address any urgent or critical issues identified during the investigation.
- Requiring a detailed plan with a timeline for corrective actions from the supplier.
- Cooperating with the supplier and other stakeholders to help develop their operations, practices and processes, perform necessary corrective actions, and monitor the outcomes.
- Monitoring and reporting on the progress online via Neste's log of renewable raw material supply chain grievances.
- Ending purchases if we do not see adequate progress or if the supplier loses relevant certifications.
- Reviewing, improving and adjusting our processes where needed.

⁷ While this is Neste's primary process, our approach allows for more stringent actions to be taken straight away, for example in cases of severe human right abuse, or where more drastic measures are required by law.

⁸ With reference to the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act, Neste has not assessed whether its efforts to eliminate forced and child labor in 2025 have caused income loss for vulnerable families in its operations and supply chains.

6. Training & Capacity Building

Understanding that risk assessments, due diligence processes and sustainability audits alone are not sufficient for tackling an issue as complex as modern slavery, we are committed to training our employees on our policies, and engage in capacity building with suppliers operating in high risk sectors and geographies.

Training our employees:

Neste's human rights specialists undergo regular training to stay updated on best practices, and engage in peer-learning with other experts in the field to collaboratively tackle challenging topics.

Neste is an active member of the [Nordic Business Network for Human Rights](#). This helps us stay updated on the most recent knowledge and trends in business and human rights, and provides us with a confidential space to share difficult dilemmas with experts and peers. The network is chaired by the Danish Institute for Human Rights and has an overall focus on capacity building within the member companies, making use of both human rights experts and peer-to-peer learning. Ultimately, the network aims to improve human rights performance by its members. Neste's human rights specialists attend member meetings regularly throughout the year, which include presentations, workshops and roundtable discussions. This is a key way Neste ensures that its internal specialists remain up-to-date and trained on how to develop and implement human rights frameworks and a risk-based approach in concrete business contexts.

Neste is also a member of the Finnish corporate responsibility network [FIBS](#), and throughout 2025, our specialists participated in various sessions on business and human rights, which included training on topics related to human rights due diligence led by third-party experts at Enact. Neste's attendance and participation in these and other forums enable us to continuously evaluate our approach, engage directly with third-party experts, and learn from peers.

All Neste employees are required to complete a mandatory Code of Conduct e-learning course, which includes human rights topics. In 2025, 4735 Neste employees completed training on our human rights policies and procedures, as part of Neste's Code of Conduct e-learning, including 100% of newly hired employees.

We have also integrated human rights and modern slavery training into our Global Induction for all new Neste employees, as well as our Supplier Code of Conduct e-learning. The Supplier Code of Conduct e-learning is available to all Neste employees, and mandatory for employees whose roles are relevant to procurement and supply. The training covers our minimum human rights requirements for suppliers, as well as additional information to help employees understand risks and communicate about them with suppliers. This includes, for example, the ILO Indicators of Forced Labor, case studies, and practical guidance on how to identify and report signs of modern slavery. In addition to these e-learning, our internal specialists also provide live training sessions for selected Neste teams as needed, and all Neste employees can optionally participate in various other e-learning, workshops and seminars on human rights and modern slavery topics throughout the year.



In 2025,

100%

of newly hired employees completed training on topics related to Neste's human rights policies and procedures.

Training our suppliers and contractors:

We believe that close engagement and collaboration with our contractors and raw material suppliers provides us the best opportunities to advance human rights and proactively mitigate modern slavery risks within our supply chains. We therefore engage regularly in capacity building with our suppliers and contractors.

Supplier Code of Conduct training for renewable raw material suppliers:

In 2025, we conducted targeted supplier trainings on Neste's Supplier Code of Conduct. More than 25 raw material suppliers joined these capacity building and training sessions, with over 45 participants. The training sessions are conducted live, led by our sustainability and human rights specialists. You can read more about Neste's Supplier Code of Conduct and minimum human rights requirements on forced and child labor for our suppliers on p.7.

Capacity building in PFAD supply chains:

In 2025 we continued our participation in the Consumer Goods Forum's [People Positive Palm Project](#), which provided training for Neste's PFAD suppliers and sub-suppliers to help strengthen labor management systems and recruitment practices, with a strong focus on migrant worker rights and recruitment fees.

In 2025, Neste collaborated with its supplier Golden Agri-Resources (GAR) and independent experts to assess human rights risks at third-party mills in Riau, Indonesia, beyond Neste's first tier of sourcing. To support implementation of corrective actions following the assessments, tailored capacity-building sessions delivered by independent experts were held with mill management. More information about these assessments is available on p.12.

You can read more about past engagement and capacity building workshops with our PFAD suppliers on our [website](#) and in our previous modern slavery statements.

Capacity building and support for smallholders:

Neste is a founding member of the [Siak Pelalawan Landscape Programme \(SPLP\)](#), a private sector driven initiative which targets sustainability improvements in palm oil production by supporting smallholders and communities in the Siak and Pelalawan districts in Riau, Indonesia. Through local partners, the project provides upskilling for smallholder farmers on regenerative agriculture and sustainable production practices, improving farmer livelihoods. It also provides technical assistance to mills to achieve ISPO or RSPO certification and improve labor practices. The program concluded its initial five-year implementation phase at the end of 2024 and is now embarking on its second phase in which Neste continues to invest. In 2025, the project established a new set of targets for 2028, including measurable [goals](#) on empowering smallholders, achieving improved livelihoods, and driving respect for labor and community rights, including through bipartite dialogues in palm oil mills.



7. Working with others

We believe that human rights are best advanced through collaboration. We actively seek out opportunities to work with stakeholders, to collaboratively enhance our leverage to tackle the root causes of modern slavery, and contribute to systemic positive change.

Over the past five years, Neste has participated in the [Consumer Goods Forum \(CGF\) Human Rights Coalition](#), which applies a shared framework for member companies to assess and strengthen their human rights due diligence, with expert input on action plan development provided by the Fair Labor Association. Under this initiative, Neste has been committed to ensuring 100% of its own operations are covered by robust human rights due diligence systems by 2025, in line with the [CGF Maturity Journey Framework](#). In 2025, we made progress on this commitment by carrying out human rights due diligence assessments for Neste's offices, owned pretreatment facilities and ground transportation. 2025 marked the final phase of this CGF initiative, and Neste successfully achieved all project targets on time, reaching leadership level under the shared KPIs for coalition members. Results are [publicly reported](#) through the CGF.

In addition, in 2025 we continued our participation in the Consumer Goods Forum's [People Positive Palm Project](#), engaging in collective advocacy with the governments of Malaysia and migrant worker sending countries, supported by the Fair Labor Association (FLA) and the UN International Organization for Migration (IOM). Read more about our other work in this project on p.18.

From 2022-2025, Neste actively participated in the [People Action](#) (Equity Action) coalition under the World Business Council for Sustainable Development (WBCSD). In 2025, focus areas included human rights due diligence, fair recruitment, living wages and incomes, just transition, fair and inclusive work, and social performance and accountability. In addition, we continued our involvement in the WBCSD [Business Commission to Tackle Inequality](#). Throughout 2025, we were active in various WBCSD working groups, masterclasses and roundtable discussions, to jointly address systemic issues with other companies, embed social performance into business plans, and create more impactful solutions that go beyond our individual efforts.

We are also involved in multiple collaborative initiatives to advance respect for human rights and address the risks of forced labor beyond our first tier of sourcing in the palm sector. This includes multi-stakeholder collaboration with suppliers, local government, smallholder farmers, NGOs and major brands to drive positive impacts along the value chain. You can read more about these initiatives in the example on p.12, and in our [previous Modern Slavery Statements](#).

More information on how Neste collaborates to provide capacity building for our employees and suppliers on modern slavery and human rights is available on p.20-21.





Collaborating to respect children's rights

Neste is committed to respecting, supporting and promoting children's rights, and implements the [Children's Rights and Business Principles](#) throughout its business operations and value chains, including in its workplace, marketplace and communities. Neste recognizes and respects The Convention on the Rights of the Child and its four core principles.

In 2025, Neste was again [recognized](#) as a Leader in Global Child Forum's children's rights and business benchmark, [The State of Children's Rights and Business 2025](#). Neste achieved a score of 9.1 out of 10, its highest ranking to date. We were ranked among the top 20 companies out of 1,806 benchmarked across eight sectors and six regions, and placed first in the energy and utilities sector. This accomplishment demonstrates our ongoing commitment to safeguarding children's rights throughout our operations and value chains.

The [Neste Human Rights Principle](#) identifies the rights of children and young workers as a salient human rights issue for our company, and defines expectations for addressing children's rights issues in Neste's operations and supply chains. This includes prohibiting child labor, ensuring the rights to education and health for children, and upholding the right to just and favorable work conditions and no hazardous work for young workers. We are committed to eradicating child labor and recognize the need to find durable solutions that support children and members of their families, who are in or at risk of child labor, to ensure they are given the chance they deserve to better education, protection and future.

In 2025, Neste continued working in partnership with [SOS Children's Villages](#) India to support vulnerable families and improve children's lives through education and life skills training in Kolkata, Nagapattinam and Bawana. Through this [partnership](#), SOS Children's Villages also offers guidance and local expertise to deepen Neste's understanding of children's rights issues in our supply chains in India.

Neste also supports children's rights through the [Siak Pelalawan Landscape Programme](#), which is described in more detail on p.21. The project is focused on empowering smallholders and communities in the Siak and Pelalawan districts in Riau, Indonesia, and includes [environmental education](#) programs for children in village schools, coordinated and delivered through local partners.

As detailed in our previous [Modern Slavery Statements](#), in recent years Neste has continuously collaborated on various child rights initiatives beyond our first tier of sourcing for PFAD in the palm sector. This includes supporting pilot projects in Indonesia and Malaysia to protect the rights and wellbeing of children living in palm plantations with their families. More information about these initiatives and our broader efforts to respect, support, and promote the rights of children and youth, can be found on our [website](#).

8. Tracking progress and effectiveness

Modern slavery is a complex, multi-faceted issue, which is often hidden and can thus be challenging to address effectively. As such, Neste is committed to assessing the effectiveness of its due diligence activities, so that we can continuously improve and strengthen our approach. Neste tracks the effectiveness of its policies and actions to address modern slavery risks and reports its progress using both qualitative and quantitative data. Below is a summary of Neste's progress on key action areas during 2025, with more information available in our [2025 Annual Report](#):

Action Area	Progress in 2025	Notes
Human Rights Due Diligence carried out for key business areas/functions (amount and description)	<p>Four major assessments/initiatives undertaken in 2025:</p> <ul style="list-style-type: none"> Corporate-wide assessment to review Neste's salient human rights issues and mitigation actions. Collaboration with third-party experts to conduct three on-the-ground human rights risk assessments, focused on salient issues in Neste's high risk supply chains. Human rights due diligence maturity assessments completed for Neste's offices, owned pre-treatment facilities, and ground transportation. Living wage gap assessments completed for Neste's own employees globally. 	<p>More information about Neste's saliency assessment on p.8. Modern slavery is one of Neste's salient human rights issues. As part of the annual saliency assessment, Neste tracks and evaluates the effectiveness of current prevention and mitigation measures, and assesses whether existing practices are sufficient to address its salient human rights issues. In addition, forced labor has been identified as a material impact for Neste in the company's double materiality assessment, which is reviewed annually, with reporting in accordance with the EU Corporate Sustainability Reporting Directive (CSRD) on p.130-133 of Neste's 2025 Annual Report.</p>
Employee training on modern slavery and human rights policies and procedures	<p>4,735 of Neste employees, including 100% of new hires received training on forced labor and Neste's human rights policies and processes, through the company's Code of Conduct e-learning during 2025.</p>	<p>More information about modern slavery training and capacity building on p.20-21</p>
Coverage of Neste Supplier Code of Conduct or equivalent	<ul style="list-style-type: none"> Renewable and recycled raw material volumes 100% Crude oil and fossil raw material volumes 93% Overall indirect contracted spend 92% 	<p>More information about Neste's Supplier Code of Conduct on p.7</p>
Supplier evaluations using social criteria (%)	<p>100% of Neste's new renewable raw material suppliers, 83% of new recycled raw material suppliers and 100% of new fossil raw material suppliers evaluated using sustainability criteria, including on social topics.</p>	<p>More information about supplier evaluations on p.15-17</p>
Number of sustainability audits conducted	<p>In 2025, Neste conducted a total of 36 sustainability audits: 22 on renewable and recycled raw materials; 6 on terminals; and 8 on contractors. Of these, 22 audits were carried out for renewable raw material suppliers of which 2 were virtual, and 20 were third party audits. In 2025, 13 audits were conducted on our direct renewable raw material suppliers and 9 on our renewable raw material sub-suppliers (our suppliers' suppliers). The majority of findings recorded in renewable raw material supplier audits in 2025 were related to human and labor rights.</p>	<p>More information about Neste's sustainability audits on p.16.</p>

Grievance Tracking

As outlined in [Neste's Human Rights Principle](#), Neste provides access to appropriate and effective remedy by making efficient grievance mechanisms available to our rights-holders, including at the operational and site level, and seeks to ensure that grievances are addressed early and remediated directly. As detailed in our [previous](#) Modern Slavery Statements, Neste has established strong procedures for tracking and processing grievances, including a cross-functional team to ensure speed and consistency in how we manage grievance cases. Neste's comprehensive grievance ecosystem is summarized on p.9-10, illustrating Neste's interconnected processes to facilitate the raising, assessment and resolution of grievances across our operations and value chains.

Action Area	Progress in 2025	Notes
<p>Complaints received through site-level We Care Channels for third-party workers at Neste refineries (as of 31 December 2025, %)</p>	<p>In 2025, 48 (78) complaints were received via site-level We Care channels for third-party workers at Neste refineries in Porvoo, Rotterdam and Singapore, of which 27% Inappropriate behavior; 19% Safety; 15% Wages and benefits; 13% Logistics and facilities; 10% Security; 4% WASH (Water, Sanitation, and Hygiene); 4% Employment contracts; 2% Privacy; 2% Health and wellbeing; 2% Working hours, leave and rest; 2% Terms of employment. Complaints received through We Care Channel at Rotterdam Capacity Growth Project included for the first time in 2025.</p>	<p>More information about Neste's site-level We Care Channels for third-party workers on p.13. In addition, a chart summarizing the number and types of complaints received is published in Neste's 2025 Annual Report, p. 42.</p>
<p>Grievances and concerns in the supply chain</p>	<p>Neste maintains a publicly available log of sustainability-related concerns and complaints raised in its renewable raw materials supply chains on its website. This grievance log is updated on a monthly basis to include new grievances, provide status updates on the remediation of existing grievances, and track the effectiveness of the remedial actions taken. Reports documented in the grievance log may involve cases of forced labor or severe human rights issues. Descriptions of the nature of such cases are provided within the log. The log also encompasses cases of actual or suspected non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises that involve value chain workers. Descriptions of the nature of such cases are provided within the log.</p>	<p>In addition, a diagram of Neste's renewable raw material grievance handling process is available on our website.</p>
<p>Number of suspected misconducts reported in person or via the whistleblowing system to Neste's Investigation Group</p>	<p>Number of suspected misconducts reported in person or via the available reporting channels including Ethics Online to the Investigation Group was in total 25 (2 reports concerning same issue) of which employment matters 6 reports, conflict of interest 3, inappropriate behavior 1, supplier/business partner misconduct/unethical behavior 4, discrimination and harassment 4, misuse of sensitive information 4, fraud 1, bribery, corruption, facilitation payment 2. Misconduct by Neste employees confirmed in 4 cases, related to conflict of interest, misuse of sensitive information, breach of internal rules, or inappropriate behavior. All leading to further actions and/ or process improvements. 1 investigation is pending. The confirmed cases of employee misconduct were not related to corruption, bribery or facilitation payments. Renewable raw material supply chain related external grievances are reported separately by the Sustainability Team on Neste's website.</p>	<p>More information available in Neste's 2025 Annual Report, p.63 and p.134-136</p>

9. Looking forward

We recognize that our business and extended supply chains are not static but continually changing. As an evolving organization, it is essential that we remain aware of emerging risks in our new supply chains and alert to the complex nature of modern slavery. We are committed to improving our understanding and management of modern slavery risks over time, and will continue to reflect on, develop and extend our approach to modern slavery, both in breadth across our key business segments, and in the depth of work within our raw material supply chains and sourcing regions.

We know that there is more work to do and we expect our approach to managing the risk of modern slavery to evolve as we learn from our risk assessments and due diligence processes.

We work according to our values: We care. We have courage. We cooperate.

This Statement was approved by the Board of Directors of Neste Corporation on 28 April 2026.

Signed

Heikki Malinen

President and CEO, Neste



NESTE

Change runs on renewables