

1. Changes

Minor update completed in H2/2024. Major update completed in H2/2022.

2. Purpose and Scope

The purpose of this Principle is to describe the commitments and responsibilities of Neste and Neste's expectations towards its business partners with regards to embedding respect for human rights across Neste's activities, value chain and business relationships.

The Principle describes Neste's commitment to respect human rights and implement an ongoing human rights due diligence process to identify, prevent, mitigate and account for its impacts on human rights, including also processes on remediation of any adverse human rights impacts which Neste has caused or contributed to.

This Principle is applicable to all employees, officers and directors within the Neste Group.

The minimum human rights requirements for Neste business partners - including suppliers, contractors and service providers - are set out in the [Neste Supplier Code of Conduct](#). Neste encourages and supports its business partners to continually improve and develop their practices beyond such minimum requirements, to reach the human rights standards and expectations set out in this Principle.

3. Responsibilities

The responsible persons for updating, reviewing and approving this Principle are shown in the table below.

| Principle Governance Task | Responsible Person |
|---------------------------|--|
| Document Owner | Head of Sustainability Reporting and Governance |
| Document Author | Manager, Sustainability Excellence & Development |
| Document Reviewer | VP, Sustainability |
| Document Approver | CEO |
| Execution of Principle | Everyone at Neste |

4. Neste Human Rights Commitment

Neste commits to respect human rights and engages in the remediation of 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 is also committed to implementing the ten principles of the [UN Global Compact](#), to which we are a signatory.

Neste respects internationally recognized human rights as set out in the [International Bill of Human Rights](#) (consisting of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights) and the principles concerning fundamental rights set out in the [ILO Declaration on Fundamental Principles and Rights at Work](#). As referenced throughout this Principle, 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.

Neste implements an ongoing process of human rights due diligence to identify, prevent, mitigate and account for how it addresses adverse human rights impacts on people. This covers actual and potential human rights impacts that Neste may cause or contribute to through its own activities, or which may be directly linked to its business operations, products or services. In accordance with the UNGPs, Neste seeks to use its leverage to drive continuous improvement and realization of human rights along the value chain. We are committed to meaningfully engaging with, listening to and learning from our rights-holders in order to collaboratively address human rights issues.

As a global leader in renewable and circular solutions, Neste recognizes that the global transition to a low-carbon economy can only be socially just through an approach that engages workers, delivers decent jobs, and creates resilient communities. Neste promotes a people-first approach in our just transition planning, underpinned by our commitments to respect human rights, promote decent work, and address inequalities across the value chain.

Neste's minimum standard is compliance with all applicable laws and respect for internationally recognized human rights. Where national law and international human rights standards differ, Neste will seek to follow the higher or more stringent standard.

5. The Principles

The following seven principles set the path and standards for a human rights-based approach in Neste's business decisions.

5.1. Fair Employment

5.1.1. Right to a living wage

Neste observes the statutory minimum wage set by the government or labor market parties of the country in which Neste has a local operation. Neste recognizes the right to just and favorable remuneration, and is committed to providing all of our employees with a living wage, and requiring our contractors and strategic suppliers to do the same. Neste seeks to provide remuneration which ensures an adequate standard of living and access to basic services for our

employees and their immediate families. Neste maintains a remuneration policy that emphasizes the internal equality and external comparability within a defined market.

5.1.2. Right to just and favorable work conditions and working hours

Neste acts in accordance with the ILO conventions on labor standards on working hours and the health and safety of its workers (including conventions 1, 14 & 106). Wage deductions as a disciplinary measure are not permitted. Employees are given reasonable breaks while working and sufficient rest periods between shifts.

All Neste employees have the right to sick leave and annual holiday, as well as parental leave for employees caring for a newborn or newly adopted child, as provided by national regulation. Employees who take such leave shall not face dismissal or threat of dismissal, or any other unfavorable consequences.

Neste promotes a healthy work-life balance, and promotes agile and flexible ways of working, when possible.

5.1.3. Right to peaceful assembly, freedom of association and collective bargaining

Neste respects the right of its employees to be represented in order to pursue their legitimate interests. We respect our employees' rights to form or join a trade union of their own choosing, and to bargain collectively, as well as their right not to do so. We also respect the right of employee representatives to be acknowledged as partners in negotiations and consultations. Where our employees wish to be represented by trade unions or works councils, we will cooperate in good faith with the bodies that our employees collectively choose to represent them, according to locally applicable processes and regulation.

In situations where freedom of association is restricted or prohibited by law, or if no recognised union exists in a given area of operation, Neste will be open to, and supportive of, alternative means of worker representation and engagement. Neste will not hinder initiatives to establish alternative means to achieving effective freedom of association and collective bargaining.

5.2. Health and Safety

Neste is committed to providing a safe and healthy workplace and ensuring high standards of product safety for its customers. We understand the hazards related to our operations and actively evaluate and manage health and safety risks. We strive to learn from our experiences and to continuously improve the way we manage safety.

5.2.1. Right to a safe workplace

Neste respects the right to a safe working environment, and demonstrates its commitment to ensure excellence in safety risk management at all times, by implementing effective policies, procedures and systems to manage risks, prevent incidents and mitigate adverse consequences.

Neste's Operations Excellence Policy, Life Saving Rules, Operations Excellence Principles, and supplementary detailed standards set requirements and guidelines for how we manage and improve safety at Neste. These form a comprehensive safety management system to promote safe working conditions and safe working practices across Neste's business operations and sites. Neste maintains a policy of continuous improvement regarding safety performance.

5.2.2. Right to health

Neste recognizes and respects the right to the highest attainable standard of physical and mental health for our employees and their immediate families, including access to basic health services and essential medicines, safe drinking water, adequate sanitation, safe food, adequate nutrition, decent housing, healthy working and environmental conditions, access to health-related education and information, maternal and reproductive health, and the prevention, treatment and control of diseases.

To support and facilitate the enjoyment of these rights, Neste acts in accordance with its Occupational Health Principle to create and maintain a healthy and safe working environment and a well-functioning work community. The Occupational Health Principle promotes a holistic approach to employee health and wellbeing and includes various measures to prevent the risk of occupational illnesses.

Neste's Reproductive Health Standard includes measures to ensure that exposure to chemical factors, temperature, noise, pressure vibration, radiation or other physical or biological factors will not affect or compromise the reproductive health of Neste employees.

5.2.3. Consumer protection

Neste takes necessary steps to ensure the safety and quality of the products and services it produces, distributes and markets to its customers. Neste commits to learning about the impact of its products over their entire life cycle and uses this information to enhance product performance. Neste ensures that its products, production processes and services do not adversely impact public health and safety.

5.3. Equity, Diversity and Non-Discrimination

5.3.1. Diversity and non-discrimination

Neste values diversity and provides equal employment opportunities for all applicants and employees. Neste prohibits and prevents discrimination on the basis of any ground, including race, ethnicity, age, gender, gender identity, sex, sexual orientation, disability, medical condition, genetic information, color, religion, country of origin, nationality, ancestry, caste, marital status, pregnancy, dependants, social class, role, union membership, political views or any other characteristic protected by local law or regulation. This applies to all areas of employment. In particular, Neste takes steps to ensure that attention is paid to the rights of workers most vulnerable to discrimination.

Neste is committed to ensuring that all employees, including minority, marginalized, under-represented and under-served groups and individuals, have access to equal and equitable opportunities in all areas of employment. We engage in actions and initiatives to ensure fair treatment and fair access to opportunities, information and resources, so that all of our employees can thrive.

Neste commits to equality among all genders. This includes promoting equal gender distribution in jobs through measures including, but not limited to, equitable recruitment between genders and equality in remuneration, terms of employment, working conditions and opportunities for career advancement. Neste implements and acts in accordance with the UN [Women's Empowerment Principles](#), to which we are a signatory.

5.3.2. Prohibition of harassment

Neste is committed to creating and maintaining a workplace free of harassment and will not tolerate any form of harassment, intimidation, abuse, or bullying. This includes all forms of physical, sexual, psychological or verbal harassment. Neste employees are expected to treat one another, and all Neste rights-holders, with respect and dignity.

5.4. Children and Young Workers

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

5.4.1. Prohibition of child labor

Neste supports and promotes the elimination of child labor in all of its business activities and business relationships. Neste prohibits [child labor](#), which means Neste does not employ children under the minimum age for admission to employment or allow children to be engaged in work that deprives them of their childhood, their potential and their dignity, or that is harmful to physical and mental development. This refers to work that is mentally, physically, socially, or morally dangerous and harmful to children; and/or interferes with their schooling.

Neste uses the ILO definition for minimum working age - in accordance with ILO Minimum Age Convention, 1973 (No. 138), the minimum age for admission to employment or work must not be less than the age of completion of compulsory schooling, and in any case must not be less than 15 years of age for normal work.

Neste recognizes 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 a future. Neste is therefore committed to supporting and participating in programmes aimed at eliminating child labor and addressing its root causes.

5.4.2. Children's rights to education and health

Neste respects every child's right to quality education, to learn, and to obtain the highest level of health in order to lead a full and active life. Neste recognizes that every child should be able to develop to their fullest possible potential, that education plays an important role in reducing poverty and child labor, and that without quality education, children face considerable barriers to employment and earning potential later in life. Neste actively supports and participates in initiatives aimed at keeping children in school and supporting access to quality education for all children.

5.4.3. No hazardous work for youth under age 18

In accordance with ILO Minimum Age Convention, 1973 (No. 138), Neste does not hire workers under the age of 18 for positions that require hazardous work, defined as work which is likely to harm the health, safety or morals of children. This includes work that interferes with schooling, is excessively difficult or performed over long hours, takes place in a hazardous environment, or in dangerous and unhealthy conditions that can lead to a child being killed, injured or made ill as a result of poor safety and health standards or employment conditions.

5.4.4. Right to just and favorable work conditions for young workers

Neste recognizes the importance of training and equipping [young people](#), above the minimum age for employment, with the skills they need for the future. Neste participates in programmes to promote youth employment, skills development, and job training opportunities for young workers.

Neste provides decent work opportunities for young workers, and ensures it adheres to all applicable laws or industry standards, whichever may be more stringent, relating to wages, working hours, overtime and benefits for young workers.

5.5. Modern Slavery

5.5.1. Right to freedom from slavery, servitude and forced labor

Neste will not engage in or support the use of any form of modern slavery or forced labor. This includes all situations of exploitation that a person cannot refuse or leave, because of threats, violence, coercion, abuse of power or deception, including, but not limited to trafficking in persons, slavery, servitude, forced marriage, forced labor, debt bondage, involuntary prison labor, deceptive recruiting for labor or services, and the worst forms of child labor.

Neste employees shall at all times retain possession and control of their own identity, travel and personal documents, including but not limited to, passports, ID cards, identity papers, work permits, and other similar personal legal documents. The retention of employee identity documents is prohibited.

Neste ensures that all employees have freedom of movement and are not confined to Neste's facilities or premises.

5.5.2. Prohibition of illegible and illegal work contracts

Neste ensures that all employment is agreed to freely and voluntarily. All Neste employees shall be provided with a written, understandable, contract of employment, or similar employment letter, which outlines their terms of employment and respects their legal and contractual rights.

Neste shall not rely on part-time, short-term or casual laborers, interns, trainees or false apprenticeships for the purpose or intention of paying lower wages or offering fewer benefits.

5.5.3. Prohibition of recruitment fees

Neste prohibits the charging of recruitment fees and related costs, [as defined by the ILO](#), irrespective of where or how employees are recruited. Neste acts in accordance with the [Employer Pays Principle](#) (EPP), which stipulates that no worker should pay for a job - the costs of recruitment should be borne not by the worker but by the employer.

5.6. Fair Treatment

5.6.1. Right to access appropriate and effective remedy

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. This may include co-operating in good faith in the provision of remedy through state-led mechanisms, such as the OECD national contact points.

Neste has established procedures for tracking and processing grievances, including a cross-functional team to ensure speed and consistency in how we manage grievance cases.

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. This may include supporting our business partners in the remediation of those impacts through their own grievance management processes, or support collaboration to provide for non-judicial remediation through third parties.

Neste respects and promotes the right to be treated equally before the law without discrimination for all of our rights-holders. We do not impede access to state-based judicial processes, and we do not require individuals or communities to waive their legal right to bring a claim through a judicial process as a precondition of raising a grievance through a Neste grievance mechanism.

Noticed or suspected breach of this Human Rights Principle, Neste's Code of Conduct, other Neste policies/principles or applicable legislation/regulations, is encouraged to be reported as described in 6.5 Incident Reporting.

5.6.2. Right to freedom of opinion and expression

Neste recognizes and respects that its rights-holders are entitled to express their ideas and opinions without fear of retaliation, censorship, or corporate, governmental or societal sanction.

5.6.3. Human rights defenders

Neste respects the rights of human rights defenders and recognizes the important role they play in advancing the fulfillment of universally recognized human rights in the communities where we operate.

Neste does not tolerate or contribute to threats or intimidation against human rights defenders who raise human rights-related concerns in relation to Neste's business operations and value chains.

We are committed to engaging and consulting openly and constructively with human rights defenders, or their legitimate representatives, and acknowledge that human rights defenders are vulnerable to attacks resulting from restrictive legislation, stigmatization and the silencing of dissent.

5.6.4. Right to privacy and personal data protection

Neste respects the privacy of our rights-holders and the confidentiality of their personal data.

We comply with applicable data protection legislation in the processing of personal data of our employees and the people whom we do business with including customers, partners and other stakeholders. We have identified which of our business processes include personal data, and have taken steps to prevent unauthorized access, disclosure, alteration, or destruction of personal data in line with privacy legislation applicable to our operations.

5.7. Economic, Social and Cultural Rights

5.7.1. Rights to development, social protection and an adequate standard of living

Neste recognizes and respects the rights of every person and all peoples to participate in, contribute to, and enjoy economic, social, cultural and political development. Neste also recognizes and respects the economic, social and cultural rights of all people, including the rights to adequate food, to adequate housing, to education, to health, to social security and social protection, to take part in cultural life, to water and sanitation, and to work. In recognizing these rights, Neste pays special attention to the needs of vulnerable groups.

To promote the fulfillment and enjoyment of these rights, Neste encourages sustainable development, prohibition of tax abuse and aggressive tax planning, follows ethical tax principles, and actively contributes to enhancing social security and social protection for its employees, including through the provision of employee benefits, employee skills development and training.

Neste promotes accountability and transparency in its business activities, and in lobbying refrains from advocating for policies and regulation that undermine the human rights commitments set out in this Principle.

5.7.2. Rights of Indigenous Peoples

Neste recognizes and respects the rights of all peoples to self-determination, and recognizes the rights of Indigenous Peoples as set out in the [United Nations Declaration on the Rights of Indigenous Peoples](#) (UNDRIP).

We recognise that Indigenous Peoples are often vulnerable to human rights violations and that their livelihoods, food security, resources and other rights greatly depend on the respect of their right to use or own land.

Neste has a zero-tolerance stance on land-grabbing, and is committed to ensuring that the land rights of communities, including Indigenous Peoples, are respected, through the application of a Free, Prior and Informed Consent (FPIC) participatory process, in accordance with UNDRIP.

Neste initiates and engages in ongoing, two-way, meaningful engagement and consultation with communities affected by our operations where relevant. In the context of Indigenous Peoples, Neste also recognizes the specific importance of understanding, respecting, listening, learning and enhancing cultural awareness as being fundamental to the engagement process.

6. Acting on Our Principle

Recognizing that Neste's business activities and those of its business partners have an impact on human rights, Neste has established a comprehensive management system to embed respect for human rights across its business activities. The key components of this are outlined below:

6.1. Governance

Responsibility and accountability for the management of human rights issues extends across Neste.

The Neste Sustainability Excellence and Development Team, led by the Head of Sustainability Excellence and Development, oversees the implementation of this Principle. The team supports and collaborates with various business units and functions across Neste to integrate human rights due diligence throughout the organization. A designated Manager within the team is formally responsible for developing and driving the implementation of Neste's human rights commitments globally, ensuring the effective execution of this Principle. This Manager is also responsible for tracking, evaluating and reporting on Neste's human rights performance, and for handling any queries relating to this Principle.

The Sustainability Excellence and Development Team is part of Neste's Renewables Supply Chain and Sustainability function. Neste's sustainability work, including human rights work, is jointly managed by the Sustainability, Human Resources, and Safety units.

Neste's Head of Sustainability Excellence and Development, is a member of the Sustainability Leadership Team, chaired by Neste's Vice President, Sustainability. The leadership team prepares sustainability priorities and proposals, including on human rights, to be taken to the Neste Executive Committee. The Executive Committee approves Neste's sustainability priorities and is responsible for outlining the company's strategic approach to sustainability.

Sustainability-related work, including human rights, is steered by the Executive Vice President, Renewables Supply Chain and Sustainability, who is a member of the Executive Committee and reports to Neste's President and CEO. The CEO approves this Human Rights Principle, based on the endorsement of the Executive Committee.

The Neste Board of Directors has the most senior level of accountability for human rights and risk oversight within Neste. The Board of Directors approves the long-term ambition and targets for the sustainability agenda, including for human rights topics, based on the proposal from the Executive Committee and the Renewables Supply Chain and Sustainability function, and regularly reviews sustainability performance, including also an annual review of Neste's approach and performance in managing modern slavery risks.

Neste's most significant sustainability risks, including human rights-related risks, are identified and assessed as a part of Neste's annual enterprise risk management cycle facilitated by Neste's risk management team. Sustainability risks are identified and assessed twice a year to determine which risks could have a substantive financial, strategic or reputational impact for Neste. Reporting on these risks is formally raised and directed to the business management and function management teams, Neste Executive Committee, Audit Committee, and the Board of Directors.

6.2. Human Rights Due Diligence

Neste implements an ongoing process of human rights due diligence to identify, prevent, mitigate and account for how it addresses adverse human rights impacts on people. The process includes identifying and assessing Neste's actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating on how impacts are addressed. Together with Neste's remediation processes, this translates into a comprehensive management system and framework for Neste to know and show that it respects human rights in practice. The key components of this framework are outlined below and include, but are not limited to, the following activities:

- **Maintaining an updated policy and commitment** to respect human rights through the Neste Code of Conduct and this Neste Human Rights Principle, supported by operational policies and procedures necessary to embed respect for human rights throughout Neste's business.
- **Identifying Neste's actual and potential human rights impacts** by carrying out an annual review of Neste's salient human rights issues and mitigation gaps; by conducting human rights impact assessments in the early phases of major business development and investment projects, and by integrating rights-holder feedback received through complaints mechanisms, grievance channels, employee surveys, and stakeholder engagement activities.
- **Preventing and mitigating adverse impacts** by pre-screening suppliers on human rights criteria, by conducting social audits, supplier surveys and assessments, by training

Neste employees and engaging in capacity building with suppliers, and by participating in multi-stakeholder collaboration and partnerships to jointly address root causes and systemic issues.

- **Remediating adverse impacts** by providing and promoting access to grievance mechanisms and complaints channels, including operational-level grievance mechanisms designed for individual sites and projects, and by co-operating in the remediation of the adverse impacts that Neste has caused or contributed to, through legitimate processes intended to deliver appropriate and effective remedy.

6.3. Training, Capacity Building and Communication

In accordance with the Neste Code of Conduct, all employees are expected to understand how to recognize potential human rights risks in their work and decision-making, and be aware of how their work impacts the human rights of people in Neste's operations, value chains and communities.

In support of this, Neste communicates regularly on human rights internally, and provides mandatory training for all employees on human rights topics, integrated into various e-learnings on Neste policies and practices. Additional workshops, inductions and training sessions are provided to employees as needed, tailored to specific projects and roles, and prioritizing employees who are most likely to influence human rights through their actions or be exposed to adverse human rights impacts.

Neste collaborates with its business partners and engages in capacity building with them, to promote human rights awareness and rights-respecting practices along the value chain. Depending on context and circumstance, Neste may also require or expect business partners to participate in human rights training.

This Principle is made available to the public on Neste's website. Additional information about human rights activities at Neste and the implementation of this Principle are disclosed on platforms including but not limited to, Neste's public website, Annual Report and Modern Slavery Statement.

6.4. Stakeholder Engagement

Stakeholder engagement is a key component of Neste's human rights due diligence activities. Neste implements stakeholder engagement as an ongoing process of interaction and dialogue with its affected stakeholders, in order to hear, understand and respond to their interests and concerns, including through collaborative approaches.

Neste takes a proactive approach in identifying affected and potentially affected stakeholders, and the best ways to engage with them or their legitimate representatives, paying special attention to individuals and groups who may be particularly vulnerable to adverse impacts. Neste seeks to engage with potentially affected groups early on and before decisions are made, not only when a decision is imminent or a situation is already escalating.

Neste initiates and engages in ongoing, two-way, meaningful engagement and consultation with communities affected by our operations where relevant. Neste seeks to take the perspectives of

affected stakeholders into account in its decision-making, and in designing prevention, mitigation and remediation actions to address adverse human rights impacts. Neste focuses that the stakeholder engagement process is inclusive, participatory, accessible, transparent, credible, culturally-appropriate, context-specific and gender sensitive.

6.5. Incident Reporting

Any noticed or suspected breach of this Human Rights Principle, Neste's Code of Conduct, other Neste policies/principles or applicable legislation/regulations, is encouraged to be reported to Neste.

Neste takes seriously any allegations that human rights are not properly respected in our business or value chains, and encourages employees, individuals, communities, business partners or any other stakeholders or members of the public who have reason to believe such activity is taking place to raise their concerns and without fear of retaliation, to report their concerns.

Employees can report their concerns to their own line manager, their HR contact person or to the compliance officer in their region; Chief Compliance Officer or Vice President, Internal Audit. When these channels do not feel comfortable, concerns can be reported, if preferred, anonymously via Ethics Online.

Neste business partners and other stakeholders may report suspected violations, if preferred, anonymously by using Neste Ethics Online.

Ethics Online is available 24/7 and is accessible in multiple languages via phone or website. Any reports made will be investigated confidentially. Retaliation against a person making a report in good faith of alleged misconduct or a legal concern is strictly prohibited and will not be tolerated.

7. Performance Measuring, Evaluation/Verification and Reporting

Human rights at Neste is primarily measured with the performance measurement listed below, additional qualitative and quantitative measurements and KPIs are disclosed in the Neste Annual Report:

| Performance measurement | Unit of measure | Frequency |
|--|---|-----------|
| Neste's capacity to identify, assess, and address human rights risks in its operations and supply chains | Human Rights Due Diligence carried out for key business areas/ functions. | Annual |

8. Continual Improvement

The Neste Sustainability Excellence and Development Team is responsible for initiating updates of this Principle. The Principle is reviewed annually.

9. Definitions

Adverse human rights impact occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights. (Source: [OHCHR UNGP Interpretive Guide](#))

Business partner refers to any individual (other than an employee, officer or director of Neste) or legal entity with whom Neste has engaged in doing business as part of its supply chain. It includes, but is not limited to, Neste suppliers, contractors and service providers.

Business relationships refer to those relationships Neste has with business partners, entities in its value chain and any other non-State or State entity directly linked to its business operations, products or services. They include indirect business relationships in its value chain, beyond the first tier, and minority as well as majority shareholding positions in joint ventures. (Source: [OHCHR UNGP Interpretive Guide](#))

Decent work involves opportunities for work that are productive and deliver a fair income. Decent work should provide security in the workplace and social protection for families, rights at work, social dialogue, and better prospects for personal development and social integration. It should ensure people are free to express their concerns, to organize and to participate in the decisions that affect their lives, and have the right to equality of opportunity and treatment. (Source: [Children's Rights and Business Principles/ILO](#))

Employees refers to any individual employed by Neste or any company within the Neste group, on a permanent or temporary basis, including both full time and part time workers.

Just transition is an economy-wide process that produces the plans, policies and investments that lead to a future where all jobs are decent, greenhouse gas emissions are at net-zero, poverty is eradicated, and communities are thriving and resilient. Just transition is based on social dialogue between workers and their unions, employers, and often governments. (Source: [The B Team and the Just Transition Centre](#))

Living wage refers to the remuneration received for a standard workweek by a worker in a particular place sufficient to afford a decent standard of living for the worker and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transportation, clothing, and other essential needs including provision for unexpected events. (Source: [Global Living Wage Coalition](#))

Neste means Neste Corporation and any of its subsidiaries.

The Principle means this Neste Human Rights Principle, as amended from time to time.

Remediation/remedy refer to both the processes of providing remedy for an adverse human rights impact and the substantive outcomes that can counteract, or make good, the adverse impact. These outcomes may take a range of forms, such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions, as well as the prevention of harm

through, for example, injunctions or guarantees of non-repetition. (Source: [OHCHR UNGP Interpretive Guide](#))

Rights-holders are all the individuals or social groups whose human rights may be impacted or affected by Neste's business activities, operations, products or services. Such individuals or social groups may have particular entitlements in relation to rights as expressed in this Principle. Neste has identified five groups of rights holders:

1. **Neste employees**, including permanent and temporary employees of Neste across its operations.
2. **Employees of Neste's contractors and service providers** operating across Neste's business activities.
3. **Supply chain workers** who are operating across Neste's business partners and suppliers' facilities.
4. **Neste's customers**, meaning individuals, businesses or other partners who buy Neste products and services.
5. **Communities** who may be affected by Neste and its business partners, including in their supply chains. This means surrounding communities of Neste operations and business partners' operations, with focus on minority, marginalized, under-represented and vulnerable groups.

Salient human rights are those human rights identified as being most at risk of being negatively impacted by Neste's business activities. (Source: [OHCHR UNGP Interpretive Guide](#))

Social security refers to a human right which responds to the universal need for protection against certain life risks and social needs. **Social protection** means having effective social security systems which guarantee income security and health protection, thereby contributing to the prevention and reduction of poverty and inequality, and the promotion of social inclusion and human dignity. They do so through the provision of benefits intended to ensure access to medical care and health services, as well as income security throughout the life cycle, particularly in the event of illness, unemployment, employment injury, maternity, family responsibilities, invalidity, loss of the family breadwinner, as well as during retirement and old age. (Source: [ILO International Labour Standards on Social Security](#))

Stakeholder refers to any individual or legal entity or organization that can affect or be affected by Neste's activities. An **affected stakeholder** refers specifically to any individual whose human rights have been affected by an enterprise's operations, products or services. (Source: [OHCHR UNGP Interpretive Guide](#))

Vulnerable individuals, groups and communities are those that face a particular risk of being exposed to discrimination and other adverse human rights impacts. People who are disadvantaged, marginalized or excluded from society are often particularly vulnerable, including minority, under-represented and under-served groups. Vulnerability can depend on context and vulnerabilities and impacts can differ by gender. Examples of vulnerable groups include, but are not limited to, children, women, Indigenous Peoples; LGBTQI+ people, young workers, persons with disabilities; national or ethnic, religious and linguistic minorities; migrant workers and their families, internally displaced persons, and refugees. (Source: [UNGPs](#), [OHCHR UNGP Interpretive Guide](#), [GRI Universal Standards 2021](#))

Youth/Young people refers to anyone between the ages of 15 and 24. **Young workers** are workers between the ages of 15 and 24 who are in full or part-time employment. This covers all

forms of employment, including but not limited to, young people working full time jobs, students who work in their spare time, apprentices, interns, trainees, young workers in family businesses, young employers and self-employed workers. (Source: [UN/ILO](#))

10. Related Documents

Documents related to this Principle:

- Code of Conduct
- Sustainability (Policy)
- Sustainability (Principle)
- People (Policy)
- Corporate Risk Management (Policy)
- Anti-Corruption (Principle)
- Supplier Code of Conduct (Principle)
- Responsible Sourcing (Principle)
- Equality and Non-Discrimination (Principle)
- Misconduct Investigation (Standard)
- How to deal with workplace bullying (Standard)
- Operations Excellence Policy
- Privacy Principle
- Operational Safety Principle
- Occupational Health Principle
- Reproductive Health Standard