

## Neste renewable raw material grievances May 2026

| No | Target of grievance    | Relationship with Neste (Direct/Indirect raw material sourcing/Other)                                             | Parent Company Group          | Grievance raiser/report/link                          | Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| 1  | Quality Avenue Sdn Bhd | Not part of Neste's supply chain, but previously an indirect supplier (H1 2025)                                   | Solid Timber Holdings Sdn Bhd | The Borneo Project                                    | <p>[MONITORING] May 2026: Following receipt of a report and consent from the grievance raiser, Neste contacted its Tier 1 supplier on the allegations. Neste also consulted its deforestation monitoring partner to assess the timeline of land use change across the affected areas and the wider concession.</p> <p>April 2026: Allegations of unauthorized land clearing and adverse environmental impacts associated with Quality Avenue Sdn. Bhd. and the Solid Palm Oil Mill (Sarawak, Malaysia) were raised by The Borneo Project and community partners. Neste conducted an internal supply chain exposure review and sought consent to share the case details for further investigation.</p>                                                                                                                                                                                     |
| 2  | PT Uni Seraya          | Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group | Panca Eka Group               | <a href="#">Mighty Earth Rapid Response Report 55</a> | <p>[MONITORING] May 2026: Neste's Tier 1 supplier shared that PT Uni Seraya has issued a commitment letter halting land development pending the planned HCV/HCS assessment. Neste sought further clarification from our suppliers and consultants regarding corporate group ownership structures and related subsidiaries.</p> <p>April 2026: Neste received information from its Tier 1 supplier that the plantation has engaged a licensed HCV/HCS assessor, and discussions regarding the Stop Work Order (SWO) remain ongoing.</p> <p>March 2026: Allegation of noncompliant peatland clearing and development on peatland at PT Uni Seraya, a company reportedly sharing ultimate ownership with three mills under the Panca Eka Group. Neste has engaged with its Tier 1 supplier to initiate investigation and is waiting for further investigation results and clarification.</p> |
| 3  | PT Loka Indah Lestari  | Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group | Kencana Agri                  | <a href="#">Mighty Earth Rapid Response Report 54</a> | <p>[MONITORING] March 2026: Neste Tier 1 supplier reported that PT LIL is working on a group-level Corrective Action Plan (CAP), which includes a recovery plan for areas inadvertently cleared by the field team. Kencana Agri engaged an independent expert partner to support the implementation of the CAP and committed to providing periodic public updates.</p> <p>Neste is monitoring the development of this case through close engagement with Tier 1 suppliers and deforestation monitoring partners. No further development on PT LIL was detected from February to May 2026.</p>                                                                                                                                                                                                                                                                                             |

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|   |                                                         |                                                                                                                   |                                        |                                                       | January 2026: Mighty Earth alleges that PT Loka Indah Lestari cleared approximately 740 ha of forest. Prior to Mighty Earth's report publication, Neste engaged with its direct suppliers and its sustainability partner to understand these alerts. According to these stakeholders, the land clearance was primarily attributed to encroachment by local communities within PT Loka Indah Lestari's concession and regulatory pressure from local authorities to develop the remaining land within its concession.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 4 | PT Sintang Agro Mandiri                                 | Indirect supplier                                                                                                 | Prima Lestari Investama                | <a href="#">Mighty Earth Rapid Response Report 50</a> | <p>[MONITORING] April 2026: Neste engaged with its Tier 1 suppliers to request an update on their engagement with the plantation company.</p> <p>August 2025: Neste has engaged with its Tier 1 supplier to initiate investigation and is waiting for further investigation results and clarification.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 5 | PT Prasetya Mitra Muda                                  | Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group | PT Nusantara Sawit Persada (NSS Group) | <a href="#">Mighty Earth Rapid Response Report 45</a> | <p>[MONITORING] August 2024: Neste reached out to its direct supplier immediately when Mighty Earth informed about the report. PT Prasetya Mitra Muda (PT PMM) has confirmed that the land clearing occurred within the company's concession area, outside of any identified HCV/HCS areas in the HCV/HCS assessment. PT PMM has agreed to cease further clearance and implement the following mitigation measures:</p> <ol style="list-style-type: none"> <li>1. The company will immediately stop land clearing in any areas within its concession that have not yet undergone an HCV/HCS assessment.</li> <li>2. The company will conduct additional HCV/HCS study for targeted areas intended for further development, followed by an integrated peer review within the HCVRN.</li> <li>3. Land development will only resume after the additional HCV/HCS study is completed and in areas classified as "go" areas. The company commits to adhering to any changes or recommendations arising from the peer review process.</li> <li>4. The company acknowledges its responsibility for the deforestation that has occurred and will use the HCV/GCS assessment as the basis for a potential recovery plan, depending on the outcome of the HCV/HCS assessment.</li> </ol> <p>Neste will monitor PT PMM's compliance with these commitments through our direct supplier.</p> |
| 6 | PT Mamuang, PT Agro Nusa Abadi, PT Lestari Tani Teladan | Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group | Astra Agro Lestari                     | <a href="#">Friends of the Earth US (FoE)</a>         | <p>[MONITORING] January 2026: AAL published its <a href="#">fifth progress report</a> covering the implementation of its action plan from July 2024 to December 2025.</p> <p>July 2025: AAL and its consultants convened a second stakeholder sharing</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

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|  |  |  |  | <p>session in Singapore. The meeting's objective was to share progress of their Action Plan. During the session, AAL provided updates on the operational circumstances and outlined the company's planned steps to move forward with the action plan.</p> <p>June 2025: AAL published its first-year action plan implementation <u>report</u>.</p> <p>March 2025: AAL published its <u>third progress update</u> on its activities and challenges in the implementation of the action plan.</p> <p>December 2024: FoE published an <u>article</u> about public letters from UN Special Rapporteurs and Working Groups detailing alleged human rights violations concerning AAL. AAL <u>states</u> that they have responded accordingly and reiterates their willingness to engage in discussions with FoE and Walhi.</p> <p>November 2024: AAL published its <u>second progress report</u> on its action plan implementation made by the three subsidiaries, PT Mamuang, PT LTT and PT ANA. According to the report, PT LTT has begun construction of the public cemetery area (TPU) infrastructure and installed communal wells and sanitation facilities for the Towiora villagers; PT AHA has conducted several meetings facilitated by EcoNusantara (ENS), with academics and NGOs to explore opinions / perspectives on community empowerment and conflict resolutions in Sulawesi in general, and AAL acknowledges that this process is still in its early stages. With regards to PT Mamuang, through its engagement with the communities, the company agreed to explore more empowerment programs to supplement the existing support given to the community and have organised gatherings with the communities to discuss feedback on implemented programs and future expectations.</p> <p>Neste also engaged with AAL directly to better understand the situation on the ground and their response to <u>FoE's recently published article</u> condemning AAL for allegedly using violence and threats against local communities. We understand from AAL that they have planned engagement activities with stakeholders in the region, including local civil society organisations, academics, and impacted communities, to address the grievances raised and there are ongoing investigations and legal discussions with the government. In addition, AAL invited its stakeholders to their stakeholder workshop to walk their stakeholders through the verification results made by ENS, their implemented action plans, and address any questions or concerns stakeholders may have.</p> <p>August 2024: Our supplier has confirmed that they have ceased sourcing from PT Letawa to avoid any sourcing linkages with the 3 implicated AAL subsidiaries in Sulawesi. Please refer to Apical's <u>grievance tracker</u> for more</p> |
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|  |  |  |  | <p>information. We remain committed to monitoring the action plans made by AAL and ensuring that the company is following through on their commitments, by directly engaging with our suppliers and AAL. Neste engaged with the AAL team together with its direct supplier, to understand the situation on the ground and the timeline for implementing the action plans. We have understood that the action plans are being carried out with the participation and consultation of the impacted communities. AAL also conveyed that they are working together with the local government to resolve the issues. AAL's August progress report can be found in <a href="#">this link</a>.</p> <p>July 2024: AAL <a href="#">announced</a> its RSPO membership application. FoE, through their <a href="#">press release</a>, published an open letter along with over 30 international civil societies, calling for RSPO to withhold membership from AAL.</p> <p>June 2024: Friends of the Earth US reached out to Neste regarding its report named: <a href="#">Cultivating Conflict, how Astra Agro Lestari, brands, and big finance capitalise on Indonesia's governance gaps</a>, which alleges that PT Astra Agro Lestari's subsidiaries have been involved in issues on land rights, governance and environment. Neste immediately reached out to its direct suppliers and sustainability partner, and received written responses. Our direct suppliers do not source directly from the three implicated subsidiaries of AAL in Sulawesi, but at group level. FoE report also alleged that PT Letawa, an upstream mill in our supply chain, may potentially source from the three implicated subsidiaries. Regarding the protest outside Jardine Matheson's offices in London by FoE UK, Walhi and community members from Sulawesi, AAL has released its <a href="#">statement</a> reiterating that it has never committed acts of criminalisation, nor have performed any threats against the community. With regards to the allegations of AAL's encroachment on Indonesian forest areas reported by Bengkulu Genesis Foundation, AAL released a <a href="#">statement</a> clarifying and refuting the data sources used in the research. In the same month, AAL published its <a href="#">final action plan</a>.</p> <p>Other key timeline of the progress of these cases are:</p> <p>February 2024: AAL appointed ENS to assist AAL team in preparing an action plan and AAL published <a href="#">a response</a> with regards to the Rio Mukti case on allegation of intimidation.</p> <p>December 2023: FoE published an <a href="#">article</a> and <a href="#">video</a> alleging that staff and security agents of AAL intimidated two local women in the Rio Mukti village.</p> <p>November 2023: AAL published the <a href="#">final verification report</a> on its website. In response, FoE published a <a href="#">statement</a> and <a href="#">a detailed response</a> why it is rejecting the report and why the terms of reference of the investigation were</p> |
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|  |  |  |  | <p>insufficient. AAL published <a href="#">feedback and responses from key stakeholders on the verification report</a>.</p> <p>May 2023: AAL published a <a href="#">statement</a> on the progress update of the third party verification process and subsequent <a href="#">bi-weekly updates</a>, and in <a href="#">October 2023</a> that the verification report prepared by ENS has been finalised. FoE and WALHI, in its <a href="#">response</a> released in November 2023, refuting AAL's bi-weekly updates that it has inaccurately stated that WALHI have bought into AAL's proposal to carry out the investigation under the contested TOR.</p> <p>March 2023: AAL released a <a href="#">joint statement</a> with EcoNusantara (ENS) regarding the appointment of ENS as an independent third party to review the allegations of FoE. AAL has also engaged RobertsBridge to advise it in stakeholder communication.</p> <p>December 2022: AAL provided a <a href="#">statement</a> on its website that it will appoint an independent third party to review the allegations and <a href="#">its response</a> to some of the allegations raised by FoE and others.</p> <p>September 2022: Indigenous Peoples and Civil Society Organisations sent an <a href="#">Open Letter</a> to consumer goods companies. AAL's statement in response to the Open Letter can be accessed via <a href="#">this link</a>.</p> <p>March 2022: Friends of the Earth published a report titled <a href="#">No Consent. Astra Agro Lestari's land grab in Central and West Sulawesi, Indonesia</a>, regarding the allegations of land grabbing and human rights abuses on three subsidiaries belonging to the AAL, namely PT Mamuang, PT Lestari Tani Teladan and PT Agro Nusa Abadi.</p> |
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Neste does not operate any palm oil refineries, plantations and is not a palm oil trader. Neste does not source crude or refined palm oil for its renewable products.

Direct suppliers refers to parent company groups that have a direct business relationship with Neste.

Indirect suppliers refers to parent company groups that do not have a direct business relationship with Neste.

#### Neste's No-Buy List

Neste has requested its suppliers to refrain from sourcing from the parent group and its subsidiaries of oil palm estates and mills, and companies listed below for Neste's supply chains. Inclusion of companies or groups on the list below is not an indication of verified wrongdoing. Neste works together with its sustainability partners and suppliers to ensure compliance with its sustainability requirements, and carefully examines the information made available to it. When grievances are brought to our attention and we cannot confirm a company's compliance with our sustainability requirements, we request our suppliers to remove those companies from our supply chains.

| No | Parent Groups or Companies           | Date Suspended | Summary |
|----|--------------------------------------|----------------|---------|
| 1  | Best Agro International (Best Group) | December 2018  |         |

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| 2  | Sungai Budi Group, including PT Tunas Baru Lampung and PT Sungai Budi                                                                       | December 2018 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3  | AA Sawit Sdn Bhd and Jernih Kemboja Sdn Bhd                                                                                                 | March 2022    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 4  | IndoGunta                                                                                                                                   | December 2022 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 5  | IndoAgri including Indofood Agri Resources Ltd /, PT Salim Ivomas Pratama Tbk, PT PP London Sumatra Indonesia Tbk, Salim Group              | December 2022 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6  | Samling                                                                                                                                     | March 2023    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7  | Ciliandry Anky Abadi                                                                                                                        | March 2023    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8  | PT Teguhkarsa Wanalestari<br>PT Prima Mas Lestari<br>PT Asia Sawit Lestari                                                                  | March 2023    | <p>As the beneficial owners of the group of companies cannot be determined and the linkages of these companies to the alleged deforesters cannot be verified based on the information available, we asked our suppliers to exclude the three companies from Neste's supply chains.</p> <p>Please note that the two companies, PT Usaha Sawit Unggul and PT Sawit Sukses Sejati, alleged to have been involved in deforestation, are not in Neste's supply chains. The three allegedly-linked mills reported in the report are linked to us via alleged ownership linkages, not sourcing.</p> |
| 9  | Jhonlin Group                                                                                                                               | January 2025  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10 | First Borneo Group, including PT Arjuna Utama Sawit, PT Khatulistiwa Agro Abadi, PT Borneo International Anugerah, PT Equator Sumber Rezeki | March 2025    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |