

Neste's Renewable Raw Material Grievances (October 2025)

No	Target of grievance	Relationship with Neste (Direct/Indirect raw material sourcing/Other)	Parent Company Group	Grievance raiser/report/link	Status
1	PT Borneo International Anugerah, PT Arjuna Utama Sawit, PT Equator Sumber Rezeki	Indirect sourcing linkage	First Borneo Group	Mighty Earth Rapid Response Report 49	<p>[MONITORING] October 2025: Further investigation revealed that a cooperative, Koperasi Sinar Fajar Borneo (KSFB, supplying PT PSL, had sourced from PT KAA. PT PSL requested that the cooperative immediately stop sourcing from PT KAA and entities of the First Borneo group. A statement letter from KSFB is available on Neste's Tier 1 supplier's website (link). On 15 October 2025, PT PSL conducted outreach and communication with KSFB to raise awareness regarding the policy against sourcing from deforested areas. Neste's direct supplier has requested that PT PSL conduct a second round of engagement with all its direct suppliers to reinforce the requirement of no sourcing from deforested areas, including the First Borneo group. Neste continues to engage with its suppliers and Mighty Earth to address the grievance.</p> <p>September 2025: Neste's direct supplier is investigating any sourcing linkage between PT PSL and PT KAA, as alleged by Mighty Earth. In the meantime, Neste's direct supplier continued its investigation into the sourcing linkages between PT PSL and the entities of the First Borneo group. The investigation confirmed a link where PT PSL was sourcing from PT BIA. Neste's direct supplier immediately requested PT PSL to cease sourcing with PT BIA. PT PSL provided a written confirmation that it ended its sourcing relationship with PT BIA as of 25 September 2025.</p> <p>August 2025: Mighty Earth reported deforestation across the concessions of PT Borneo International Anugerah (PT BIA), PT Arjuna Utama Sawit and PT Equator Sumber Rezeki, all belonging to the First Borneo Group. Mighty Earth alleged that First Borneo's PT Khatulistiwa Agro Abadi (PT KAA) is supplying FFB to the PT Permata Subur Lestari (PT PSL) mill, an upstream supplier of Neste. Neste does not source directly from First Borneo group, the alleged supply chain link is established through its Tier 2 mill, PT PSL. Neste initiated engagement with its Tier 1 supplier to verify the sourcing link.</p>
2	PT Sintang Agro Mandiri	Indirect supplier	Prima Lestari Investama	Mighty Earth Rapid Response Report 50	[MONITORING] August 2025: Neste has engaged with its Tier 1 supplier to initiate investigation and is waiting for further investigation results and clarification.
3	PT Jalin Vaneo	Not part of the supply chains,	Pasifik Agro Sentosa	Mighty Earth Rapid	[MONITORING] August 2025: Neste has engaged with its Tier 1 suppliers to

		but exposed through other upstream mills within the same parent group		Response Report 50	initiate investigation and is waiting for further investigation results and clarification.
4	PT Cemar Lestari (PT CL)	Not part of the supply chains, but exposed through another upstream mill within the same parent group	Global Palm Resources Group	Mighty Earth Rapid Response Report 50	[MONITORING] August 2025: According to the preliminary investigation of Neste's Tier 1 supplier, the clearance at coordinate (0.269257, 109.953882), occurred over a designated "go area" under the company concession's HCV assessment, whereas the clearance at coordinate (0.259620, 109.959295) was conducted by local community on land that has not yet been formally acquired by the company. Neste is monitoring and awaiting further documentation from its supplier.
5	PT Munte Waniq Jaya Perkasa	Not part of the supply chains, but exposed through other upstream mills within the same parent group	TSH Resources	Mighty Earth Rapid Response Report 50	[MONITORING] August 2025: Neste has engaged with its Tier 1 supplier to initiate investigation and is waiting for further investigation results and clarification.
6	PT Prasetya Mitra Muda	Indirect supplier	PT Nusantara Sawit Persada (NSS Group)	Mighty Earth Rapid Response Report 45	<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"> 1. The company will immediately stop land clearing in any areas within its concession that have not yet undergone an HCV/HCS assessment. 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. 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. 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. <p>Neste will monitor PT PMM's compliance with these commitments through our direct supplier.</p>
7	PT Inti Kebun Sawit	Not a supplier	PT Ciliandry Anky Abadi (CAA)	Mighty Earth Rapid Response Report 45	[MONITORING] August 2025: The RSPO Complaint Panel (CP) issued a decision on 1 August 2025 regarding the complaint RSPO/2021/04/EN against First Resources Limited. The CP did not uphold the allegations of undeclared

					<p>corporate control and the associated environmental violations. The CP upheld a breach of the RSPO Code of Conduct for the respondent's failure to uphold open and transparent engagement, imposing a 3-month membership suspension. For complete details, please refer to the official RSPO decision letter. Following the decision, both the Complainant and Respondent appealed, and the CP subsequently granted a stay of sanction. Neste is monitoring the situation closely, and will follow the final decision of the RSPO.</p> <p>August 2024: The alleged ownership connection between First Resources and Ciliandry Anky Abadi remains under investigation and tracked on the RSPO Complaint Tracker. Neste is closely monitoring the ongoing RSPO investigation and will review the outcomes of that process to ensure alignment with verified information.</p>
8	PT Mamuang, PT Agro Nusa Abadi, PT Lestari Tani Teladan	Not directly part of the supply chains, but exposed through other upstream mills within the same parent group	Astra Agro Lestari	Friends of the Earth US (FoE)	<p>[MONITORING] July 2025: AAL and its consultants convened a second stakeholder sharing 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 report.</p> <p>March 2025: AAL published its third progress update on its activities and challenges in the implementation of the action plan.</p> <p>December 2024: FoE published an article about public letters from UN Special Rapporteurs and Working Groups detailing alleged human rights violations concerning AAL. AAL states that they have responded accordingly and reiterates their willingness to engage in discussions with FoE and Walhi.</p> <p>November 2024: AAL published its second progress report 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 FoE's recently published article 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 grievance tracker for more 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 this link.</p> <p>July 2024: AAL announced its RSPO membership application. FoE, through their press release, 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: Cultivating Conflict. how Astra Agro Lestari. brands. and big finance capitalise on Indonesia's governance gaps, 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 statement reiterating that it has never committed acts of criminalisation, nor</p>
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				<p>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 statement clarifying and refuting the data sources used in the research. In the same month, AAL published its final action plan.</p> <p>Other key timeline of the progress of these cases are: February 2024: AAL appointed ENS to assist AAL team in preparing an action plan and AAL published a response with regards to the Rio Mukti case on allegation of intimidation. December 2023: FoE published an article and video alleging that staff and security agents of AAL intimidated two local women in the Rio Mukti village. November 2023: AAL published the final verification report on its website. In response, FoE published a statement and a detailed response why it is rejecting the report and why the terms of reference of the investigation were insufficient. AAL published feedback and responses from key stakeholders on the verification report.</p> <p>May 2023: AAL published a statement on the progress update of the third party verification process and subsequent bi-weekly updates, and in October 2023 that the verification report prepared by ENS has been finalised. FoE and WALHI, in its response 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. March 2023: AAL released a joint statement 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. December 2022: AAL provided a statement on its website that it will appoint an independent third party to review the allegations and its response to some of the allegations raised by FoE and others. September 2022: Indigenous Peoples and Civil Society Organisations sent an Open Letter to consumer goods companies. AAL's statement in response to the Open Letter can be accessed via this link. March 2022: Friends of the Earth published a report titled No Consent, Astra Agro Lestari's land grab in Central and West Sulawesi, Indonesia, 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>
9	Felda Global Ventures (FGV)	Indirect raw material via IOI,	Felda Global	U.S. Customs and [MONITORING] April 2025: FGV is currently awaiting the determination of the

		Genting, Mewah & Wilmar	Ventures (FGV)	<p><u>Border Protection</u></p> <p>U.S. CBP after providing additional clarifications on labor compliance to the U.S. agency in mid-February 2025. While Neste strictly adheres to the U.S. CBP Withhold Release Order for our direct sourcing and FGV is currently prohibited from Neste's supply chains in the U.S., Neste is closely monitoring the situation regarding FGV to ensure that any FGV-derived materials that may enter our upstream supply chains outside of the U.S. comply with our sustainability requirements.</p> <p>July 2024: FGV has <u>announced</u> that they have submitted a petition to the U.S. Customs and Border Protection (CBP) for the modification of the Withhold Release Order (WRO) that was issued in September 2020. According to the announcement, FGV implemented several remediation plans, including improving worker recruitment procedures, enhancing infrastructure and housing facilities, strengthening grievance mechanisms, and promoting workers' rights to freedom of association and union membership. FGV highlighted that these initiatives are part of its submission to the U.S. CBP.</p> <p>January 2024: According to a <u>press release</u> of FGV, FGV has carried out several initiatives, including:</p> <ul style="list-style-type: none"> - Reimbursed RM 72.2 million to 19673 workers. The reimbursement practice was verified by LRQA, an assurance company formerly known as ELEVATE; - For former workers, FGV had reimbursed RM 1.77 million and has set up a reimbursement programme which will be carried out until the end of 2024; - Strengthened its recruitment procedures with recruitment agencies by having an assessment and capacity building programme to be facilitated by LRQA, contract provision stipulating the obligation of recruitment agencies to reimburse workers who claim to have made any form of fee during recruitment, and LRQA to survey newly recruited workers to ascertain if they had paid recruitment fees. <p>FGV has planned to submit a petition to the US CBP by the end of second quarter in 2024.</p> <p>September 2023: According to FGV's media release on FY2022 financial performance, FGV is implementing ELEVATE's recommendations and expects to submit the final report to the U.S. Customs and Border Protection. FGV will reimburse current and former foreign workers, who were employed after 27 June 2019 for recruitment fees in three tranches between March and September 2023. Additionally, a sinking fund has been established for former workers who paid recruitment fees during their tenure but are no longer</p>
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				<p>employed by FGV. For more information, please refer to the company's press release.</p> <p>March 2023: According to our direct supplier, FGV is in the process of developing and implementing a remediation plan based on the outcomes of ELEVATE's assessments. The remediation plan will be verified by ELEVATE. For more information, please refer to LOI's grievance log.</p> <p>August 2022: FGV commits to implementing action plans to strengthen its labour practices since it became a participating company of the Fair Labor Association (FLA) in 2019.</p> <p>Between November 2021 and January 2022, the FLA conducted Independent External Assessment (IEA) at FGV's headquarters in Kuala Lumpur and at the field level (mills and estates). In August 2022, the IEA-report, outlining the findings and action plans, is published on both FGV and FLA's websites (https://www.fgvholdings.com/press_release/fgv-continues-to-uphold-internationally-recognized-labour-standards-as-part-of-its-sustainability-agenda/, https://www.fairlabor.org/reports/fgv-action-plan-background-and-summary/).</p> <p>16 November 2021: FGV has appointed ELEVATE as the independent auditing firm to conduct an assessment of FGV's operations against the 11 International Labour Organization (ILO) Indicators of Forced Labour. The assessment is part of FGV's efforts towards petitioning for the revocation of the WRO by the CBP. Elevate is an independent sustainability and supply chain service provider with vast experience in advancing social compliance and addressing forced labour risks by applying a worker-centric approach.</p> <p>FGV had discussions with their US-based legal counsel and Elevate on the audit design and plan, which is expected to begin in November 2021.</p> <p>20 October 2021: FGV is committed to taking all the necessary steps towards lifting the WRO, including the appointment of an independent auditing firm to conduct an assessment of FGV's operations against the 11 International Labour Organization (ILO) Indicators of Forced Labour, as advised by the CBP.</p> <p>FGV has identified an independent auditor to carry out the audit work and is currently working with a US-based legal counsel to finalise the terms and conditions for the appointment. In ensuring that the scope and methodology of the audit meet the requirements and expectations of the CBP, FGV foresees a slight delay in the appointment and expects to formalise the appointment by November 2021.</p>
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					been sufficiently cleared. No further information about CBP's findings including nature or locations of any incidence were disclosed.
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Neste does not operate any palm oil refineries, plantations and is not a palm oil trader.

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	
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 PT Prima Mas Lestari PT Asia Sawit Lestari	March 2023	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. 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.
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	
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