Neste renewable raw material grievances September 2026

No	Target of grievance	Relationship with Neste (Direct/Indirect raw material sourcing/Other)	Parent Company Group	Grievance raiser/report/link	Status
1	Quality Avenue Sdn Bhd (QA)	Not part of Neste's supply chain, but previously an indirect supplier (H1 2025)	Solid Timber Holdings Sdn Bhd	The Borneo Project	[CLOSED] September 2026: Considering this case is outside Neste's supply chain, the formal grievance review is concluded. We will continue to engage with our direct supplier to track the progress of the corrective actions. July 2026: Analysis by our deforestation monitoring partner shows disputed areas overlapping the Quality Avenue concession were cleared before December 31, 2015, complying with NDPE and MSPO cutoff dates. No significant clearings occurred from 2016–2026, though oil palm plantings in riparian buffer areas remain an active concern. This analysis does not judge the Native Customary Rights (NCR) claim's legal merits. Neste's direct supplier confirmed Solid POM is no longer in its supply chain to Neste in H2 2025 and provided an update on its investigation. Our supplier found that Quality Avenue (QA) holds legal title to the land supported by a 2016 high court ruling and fulfilled all applicable regulatory requirements prior to commencing land development, while also conducting ongoing stakeholder consultations and voluntarily allocating areas for community small-scale farming. Our supplier also reported that its review of QA's quarterly environmental monitoring reports indicated compliance with environmental impact assessment (EIA) requirements. During the field verification, it was found that oil palm plantings were found within designated riparian buffer areas. QA has committed to delineating affected areas for restoration, halting chemical applications in these areas, and establishing a Standard Operating Procedure for riparian buffer and slope management. May 2026: Following receipt of a report and consent from the grievance raiser, Neste contacted its direct 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. 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.
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	Mighty Earth Rapid Response Report 55	[MONITORING] May 2026: Neste's direct 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. April 2026: Neste received information from its direct supplier that the plantation has engaged a licensed HCV/HCS assessor, and discussions regarding the Stop Work Order (SWO) remain ongoing. 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 direct supplier to initiate investigation and is waiting for further investigation results and clarification.
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	Mighty Earth Rapid Response Report 54	[MONITORING] June 2026: Neste is monitoring the development of this case through close engagement with direct suppliers and deforestation monitoring partners. No further development on PT LIL was detected from February to June 2026. March 2026: Neste direct 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. 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	Mighty Earth Rapid Response Report 50	[MONITORING] June 2026: Neste direct supplier reported that they engaged PT SAM upon receiving the report, and following several coordination meetings conducted a field visit in June 2026. The direct supplier clarified that

					no peatland development had been carried out by PT SAM and all oil palm land development complied with NDPE requirements. They also reported that some alerts fell outside the concession boundary, where local communities carried out land clearing, and that most of the reported areas had already been cleared prior to 2015 for community-owned rubber plantations and local agroforestry crops. Neste is currently checking with its deforestation monitoring partner to ensure alignment on the details provided. April 2026: Neste engaged with its direct suppliers to request an update on their engagement with the plantation company. August 2025: Neste has engaged with its direct supplier to initiate investigation and is waiting for further investigation results and clarification.
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)	Mighty Earth Rapid Response Report 45	[MONITORING] August 2026: Neste met with its direct supplier to discuss latest developments on the case. June 2026: Neste engaged both its deforestation monitoring partner and its direct supplier on the case. Our deforestation monitoring partner noted that a spatial assessment places the reported coordinates outside PT Prasetya Mitra Muda's legal boundary, and the small and fragmented cleared land parcels suggest smallholder clearing, which matches its cadastral registration on BHUMI ATR/BPN (Database of the Indonesian Ministry of Agrarian Affairs and Spatial Planning). However, the plantation is still indicated to have deforestation liabilities based on the NDPE cut-off date, and hence an HCV/HCS assessment and field verification remain necessary. Our direct supplier notified us that PT PMM is finalizing its HCV-HCS report despite the withdrawal process in HCVN, but assured it is still done in compliance with HCVN guidance and the company remains committed to doing a recovery plan for any deforestation liabilities based on the outcome. 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: 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. Neste will monitor PT PMM’s compliance with these commitments through our direct supplier.
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	Friends of the Earth US (FoE)	[MONITORING] September 2026: Astra issued a statement announcing that Astra Agro Lestari has been awarded full RSPO membership following a due diligence and public consultation process. August 2026: AAL held its 3rd Stakeholder sharing session to share updates on cases and progress on the 3-Year Action Plan in 2026. A report on the implementation of this plan up to June 2026 has been published. Key to the updates are AAL's participation in the formation of the Central Sulawesi Multi-Stakeholder Forum on Sustainable Palm Oil Governance, and the establishment of partnerships with two Civil Society Organizations (CSOs) focusing on community development within the vicinity of PT Mamuang. January 2026: AAL published its fifth progress report covering the implementation of its action plan from July 2024 to December 2025. 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. June 2025: AAL published its first-year action plan implementation report. March 2025: AAL published its third progress update on its activities and challenges in the implementation of the action plan. 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. 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 ANA 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. 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. 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.

					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. 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 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. 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. 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.

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	
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	