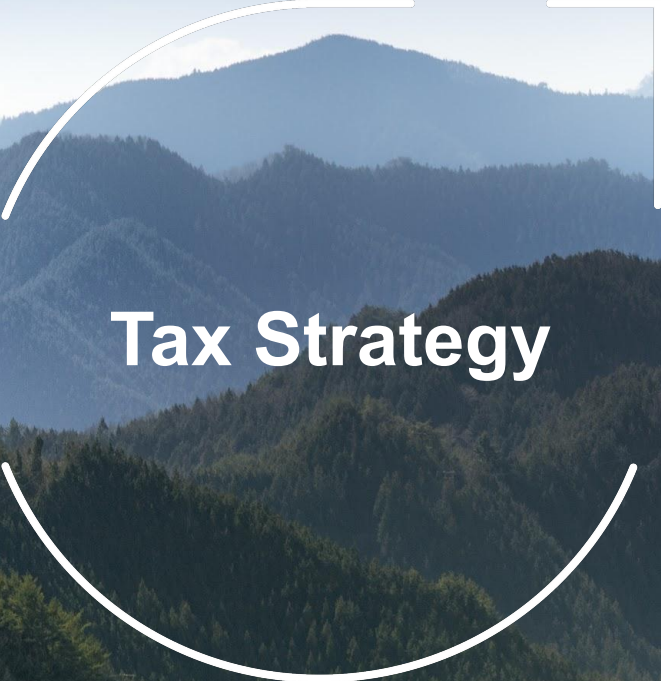




Tax Strategy

Business

Tax opportunities for enhancing the company's agility and flexibility

Shareholders

Secure a stable and attractive cash return with a higher profit after tax

Society

Open, accurate and timely reports filed

Statutory taxes paid in every country in which Neste Operates

Neste's tax strategy is to support the Group's long-term business strategy by providing feasible solutions for business decisions

Tax Principles

We follow all relevant local laws and regulations, as well as the OECD Transfer Pricing Guidelines

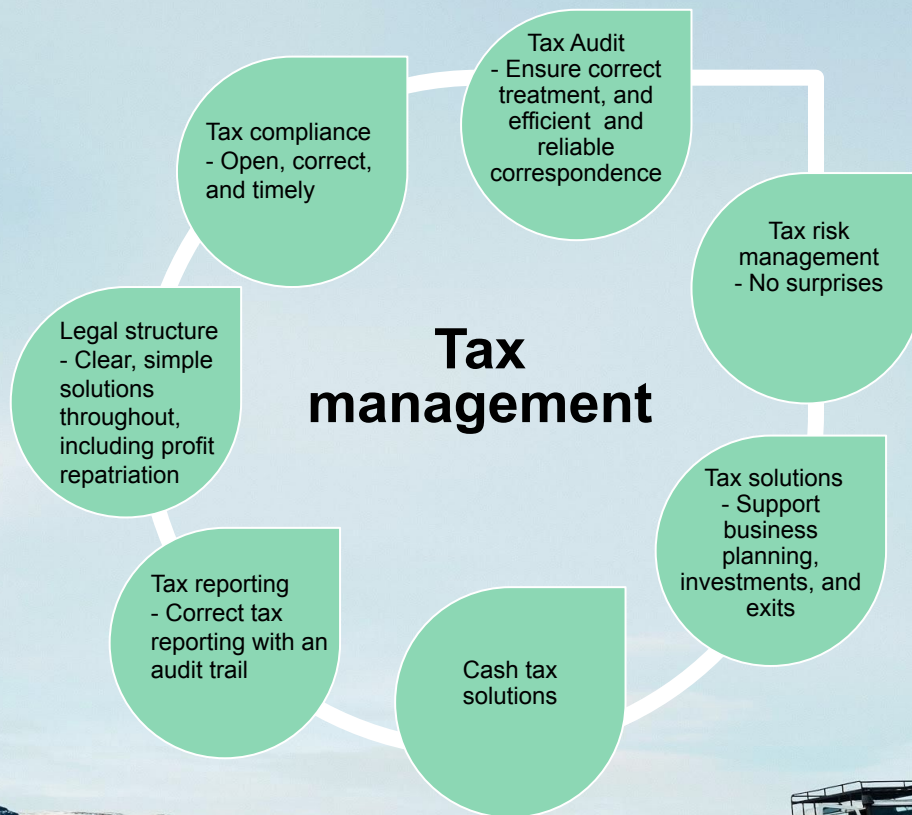
The material business decisions take into account the feasible tax solutions

We do not conduct aggressive tax planning

We ensure a high quality of tax compliance in every jurisdiction in which we operate

We maintain open and honest relationships with the tax authorities

We publish a Tax Footprint annually



Tax Footprint

- Increases knowledge of taxes both internally and externally
- Provides a deeper understanding of statutory taxes and charges, as well as their magnitude
- Provides accurate input for tax solutions
- Keeps us focused and helps prioritization
- Provides valuable benchmarking data on tax management
- Increases useful tax discussion based on detailed facts

The image shows the Neste logo in white, bold, sans-serif capital letters. The logo is centered on a background of blue water with gentle ripples. Below the logo, the tagline 'Change runs on renewables' is written in a smaller, white, sans-serif font.

NESTE

Change runs on renewables