



NESTE OIL NEW SEGMENT REPORTING FIGURES FOR 2007

In October 2007 Neste Oil published a new divisional structure, which is reflected in its financial segment reporting as of 1 January 2008. Neste Oil will report on the performance of all five business divisions i.e. Oil Refining, Biodiesel, Specialty Products, Oil Retail, and Shipping separately from then on. Furthermore, the operations of Research and Technology unit and Neste Jacobs will be reported under Other, which includes Group administration and shared services functions.

The new reporting segments are Biodiesel and Specialty Products. The figures for Biodiesel and the businesses now grouped under Specialty Products, together with Research and Technology unit and Neste Jacobs, were reported under Oil Refining until the end of 2007.

Unaudited quarterly figures for 2007 according to the new segment reporting structure are presented in the tables below.

In the full year financial statements the 2007 figures were reported according to the previous segment structure. The new segment structure will be implemented in the first-quarter report to be published on 24 April 2008.

Neste Oil Corporation

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Neste Oil in brief

Neste Oil Corporation is a refining and marketing company focused on advanced, clean traffic fuels, with a strategy that prioritizes growing its refining and premium-quality biodiesel businesses. Neste Oil's refineries are located at Porvoo and Naantali in Finland, and have a total refining capacity of approx. 260,000 bbl/d. The company employs around 4,800 people and its shares are listed on the Nordic Exchange Helsinki. For further information, see www.nesteoil.com.

NESTE OIL GROUP
Unaudited
COMPARATIVE FIGURES FOR THE FINANCIAL PERIOD 2007 IN ACCORDANCE WITH THE NEW SEGMENT STRUCTURE

Neste Oil's reporting segments are the five business divisions Oil Refining, Biodiesel, Specialty Products, Oil Retail and Shipping as well as Other segment consisting of Group administration, shared service functions as well as Research and Technology and Neste Jacobs.

SALES MEUR	<i>Cumulative figures</i>				<i>Quarterly figures</i>			
	1-12/2007	1-9/2007	1-6/2007	1-3/2007	10-12/2007	7-9/2007	4-6/2007	1-3/2007
Oil Refining	9,348	6,608	4,298	1,782	2,740	2,310	2,516	1,782
Biodiesel	40	13	6	2	27	7	4	2
Specialty Products	649	511	347	166	138	164	181	166
Oil Retail	3,435	2,470	1,617	774	965	853	843	774
Shipping	394	307	225	110	87	82	115	110
Other	93	67	47	23	26	20	24	23
Eliminations	-1,856	-1,334	-876	-400	-522	-458	-476	-400
Total	12,103	8,642	5,664	2,457	3,461	2,978	3,207	2,457

OPERATING PROFIT MEUR	<i>Cumulative figures</i>				<i>Quarterly figures</i>			
	1-12/2007	1-9/2007	1-6/2007	1-3/2007	10-12/2007	7-9/2007	4-6/2007	1-3/2007
Oil Refining	640	501	353	107	139	148	246	107
Biodiesel	-12	-14	-7	-3	2	-7	-4	-3
Specialty Products	122	112	78	31	10	34	47	31
Oil Retail	60	51	29	11	9	22	18	11
Shipping	30	35	39	23	-5	-4	16	23
Other	-37	-28	-12	-6	-9	-16	-6	-6
Eliminations	-2	1	-2	1	-3	3	-3	1
Total	801	658	478	164	143	180	314	164

COMPARABLE OPERATING PROFIT MEUR	<i>Cumulative figures</i>				<i>Quarterly figures</i>			
	1-12/2007	1-9/2007	1-6/2007	1-3/2007	10-12/2007	7-9/2007	4-6/2007	1-3/2007
Oil Refining	484	399	274	106	85	125	168	106
Biodiesel	-13	-16	-10	-5	3	-6	-5	-5
Specialty Products	109	107	73	32	2	34	41	32
Oil Retail	59	49	28	11	10	21	17	11
Shipping	28	32	33	21	-4	-1	12	21
Other	-39	-30	-13	-8	-9	-17	-5	-8
Eliminations	-2	1	-2	1	-3	3	-3	1
Total	626	542	383	158	84	159	225	158

DEPRECIATION, AMORTIZATION AND IMPAIRMENTS MEUR	<i>Cumulative figures</i>				<i>Quarterly figures</i>			
	1-12/2007	1-9/2007	1-6/2007	1-3/2007	10-12/2007	7-9/2007	4-6/2007	1-3/2007
Oil Refining	126	89	53	24	37	36	29	24
Biodiesel	5	3	1	0	2	2	1	0
Specialty Products	13	10	7	3	3	3	4	3
Oil Retail	27	20	13	6	7	7	7	6
Shipping	15	11	7	4	4	4	3	4
Other	9	6	3	2	3	3	1	2
Total	195	139	84	39	56	55	45	39

SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES MEUR	<i>Cumulative figures</i>				<i>Quarterly figures</i>			
	1-12/2007	1-9/2007	1-6/2007	1-3/2007	10-12/2007	7-9/2007	4-6/2007	1-3/2007
Oil Refining	0	0	0	0	0	0	0	0
Biodiesel	0	0	0	0	0	0	0	0
Specialty Products	39	31	14	1	8	17	13	1
Oil Retail	0	0	0	0	0	0	0	0
Shipping	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total	39	31	14	1	8	17	13	1

NESTE OIL GROUP

Unaudited

CAPITAL EXPENDITURE AND INVESTMENT IN SHARES

MEUR	Cumulative figures				Quarterly figures			
	1-12/2007	1-9/2007	1-6/2007	1-3/2007	10-12/2007	7-9/2007	4-6/2007	1-3/2007
Oil Refining	193	147	116	72	46	31	44	72
Biodiesel	69	47	34	17	22	13	17	17
Specialty Products	5	3	2	1	2	1	1	1
Oil Retail	51	27	18	7	24	9	11	7
Shipping	2	2	1	1	0	1	0	1
Other	14	10	6	2	4	4	4	2
Total	334	236	177	100	98	59	77	100

NET ASSETS

	31 Dec	30 Sep	30 June	31 March
MEUR	2,007	2007	2007	2007
Oil Refining	2,165	2,189	2,076	2,258
Biodiesel	142	122	112	88
Specialty Products	324	359	320	336
Oil Retail	381	368	318	319
Shipping	297	298	311	309
Other	59	51	52	47
Eliminations	2	3	-1	-1
Total	3,370	3,390	3,188	3,356

RETURN ON NET ASSETS, %

	31 Dec	30 Sep	30 June	31 March
	2,007	2007	2007	2007
Oil Refining	30.1	31.5	33.7	20.3
Biodiesel	-11.4	-19.3	-15.9	-15.8
Specialty Products	36.8	44.7	48.0	37.8
Oil Retail	17.4	20.3	17.9	13.4
Shipping	9.9	15.4	25.5	30.3

COMPARABLE RETURN ON NET ASSETS, %

	31 Dec	30 Sep	30 June	31 March
	2,007	2007	2007	2007
Oil Refining	22.7	25.1	26.1	20.1
Biodiesel	-12.3	-22.1	-22.7	-26.3
Specialty Products	32.9	42.7	44.9	39.0
Oil Retail	17.1	19.5	17.3	13.4
Shipping	9.3	14.0	21.6	27.7