

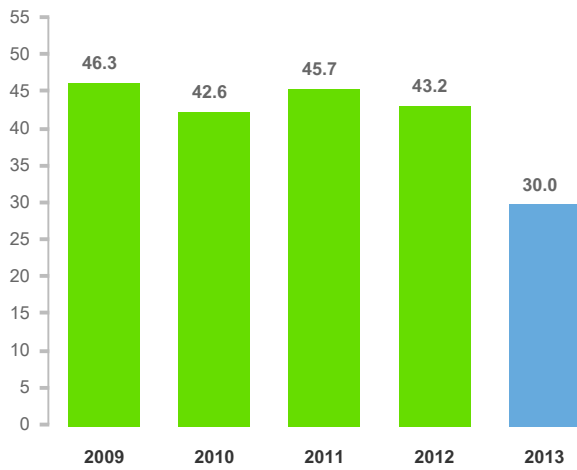
Financial targets

Neste Oil's key financial targets are to achieve:

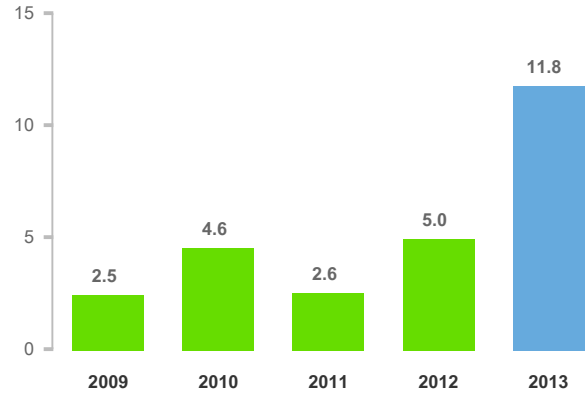
- A leverage ratio of 25–50%
- A return on average capital employed after tax (ROACE) of at least 15% annually over the long term.

In line with its dividend policy, Neste Oil aims to pay a dividend equivalent to at least a third of the company's comparable net profit.

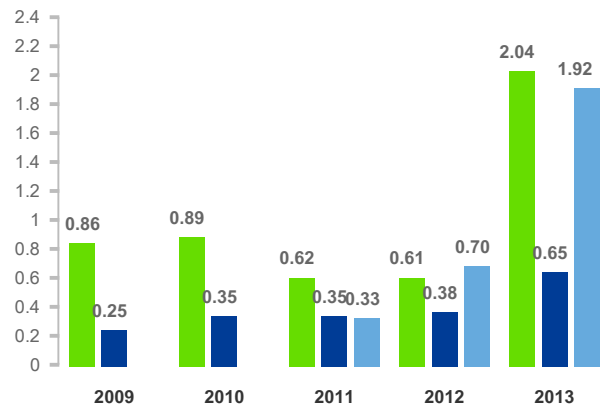
Leverage ratio, %



Return on average capital employed after tax (ROACE), %



Earnings per share and dividend per share, EUR



■ Earnings per share (EUR)
■ Dividend (EUR) 2013 = Board's proposal to the Annual General Meeting
■ Comparable earnings per share (EUR)