

## Financial impact

Neste Oil lives up to its financial responsibility by ensuring that it is profitable and competitive. By doing so, it can increase the prosperity of its owners by enhancing the value of their holdings and by paying dividends.

Neste Oil's operations have a major impact on Finnish society. The taxes and other charges that it pays help support society and the services society provides. Neste Oil is also responsible for collecting a large amount of taxes on behalf of government, in the shape of fuel duty and value added tax.

Neste Oil is Finland's largest company in terms of net sales in 2013, and provides employment for about 5,000 people worldwide. Including the personnel employed by the company's contractors, Neste Oil provided employment, directly and indirectly, for approximately 7,600 people in 2013.

Neste Oil also pays strategic stockpile fees on the fuel it sells to the Finnish National Emergency Supply Agency and oil protection fees on the crude oil that it imports. The National Emergency

Supply Agency is responsible for securing society's needs in the event of serious disruptions and emergencies, while the Oil Pollution Compensation Fund is managed by the Ministry of the Environment. This fund, which is separate from the state budget, is responsible for acquiring equipment to deal with possible oil spills and for reimbursing people affected by spills when the cause of an incident is unknown or the party responsible is unable to pay the compensation in question.

Neste Oil is also a major Finnish exporter and contributes around EUR 2 billion to Finland's trade balance through its refining operations. If there were no refineries in Finland and all petroleum products were imported, the trade balance would be severely impacted. The growth of Neste Oil's Renewable Fuels business has also made Neste Oil Finland's third-largest cleantech company. Neste Oil's cleantech-related net sales totaled EUR 2.5 (2.2) billion in 2013.

**Financial impact and stakeholders**

(by clicking different stakeholders in the picture you will see the information related to that particular group)

Personnel

Owners and financiers

Society

Suppliers

**Personnel**

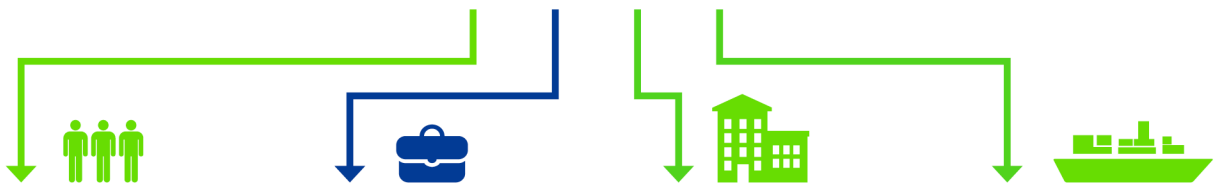
Direct impact (EUR million)	2013	2012	2011
Salaries and remuneration	270	253	240
Other personnel expenses	83	86	76
Training investments*	3.5	3.6	4.2
Income tax paid by personnel	58.8	56.2	53.9

\* included in Other personnel expenses

**Indirect impact**

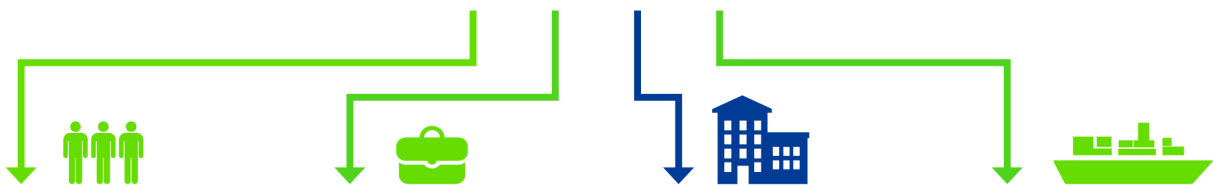
- Salaries paid by Neste Oil contribute to operating countries consumer expenditure and national GDP.
- Taxes paid by personnel contribute to maintaining the prosperity of society.
- HR development initiatives, such as job rotation and training programs, increase the expertise of Neste Oil's employees and enhance their competitiveness on the job market.

# NESTE OIL



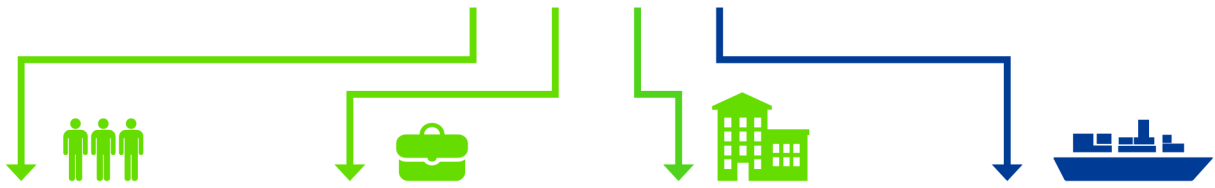
Personnel	Owners and financiers	Society	Suppliers	
<b>Owners and financiers</b> 				
<b>Direct impact (EUR million)</b>		<b>2013</b>	<b>2012</b>	<b>2011</b>
Dividends		167*	97	90
Interest and financial expenses		81	87	72
* Board proposal to the AGM				
<b>Indirect impact</b>				
<ul style="list-style-type: none"> <li>Shareholders benefit through possible increases in the value of the shares they hold and the dividends they receive.</li> <li>Dividends paid for the shares owned by the state help maintain society's services.</li> </ul>				

# NESTE OIL



Personnel	Owners and financiers	Society	Suppliers	
<b>Society</b> 				
<b>Direct impact (EUR million)</b>		<b>2013</b>	<b>2012</b>	<b>2011</b>
Corporate income tax		94	59	46
Excise taxes		1,684	2,261	2,354
Environmental tax		24	22	24
Charity work and sponsorship		1	1	1
Total investments		214	292	364
<a href="#">See Neste Oil's tax contribution</a>				

# NESTE OIL



Personnel      Owners and financiers      Society      Suppliers

## Suppliers



Direct impact (EUR million)	2013	2012	2011
Purchases of refinery feedstocks	15,320	16,164	14,199
Others (e.g. goods and services)	904	790	379

### Indirect impact

- Working with partners to develop their operations helps create new business opportunities for them
- Thanks to the stable income offered by Neste Oil, partners can provide employment for their employees and purchase products and services
- Neste Oil provided employment, including contractors' employees, to approximately 7,600 people in 2013

### Combating the gray economy

Neste Oil contributes to efforts aimed at combating the gray economy and takes part in initiatives such as the Finnish Tax Administration's Raksa project covering the construction industry. As part of its collaboration with this project, Neste Oil has supplied the tax authorities with information on its contractors. Beginning in 2013, Neste Oil has begun adding people's individual tax numbers to their staff cards. Contractors are not granted access permits to Neste Oil sites unless they provide their tax numbers. Everyone working for Neste Oil in Finland has been registered with the Public Register of Tax Numbers.