

Neste Oil's stakeholders

Customer

| What people expect of Neste Oil | Interactive channels | Examples of how we responded to these expectations in 2013 |  |
|---|--|---|---|
| <ul style="list-style-type: none"> • High-quality, safe products • Reliable deliveries and good availability • Sustainable operations throughout the supply chain • Lower-emission products and solutions fulfilling biomandate requirements • Competitive pricing | <ul style="list-style-type: none"> • Customer service channels (e.g. helpline, web site feedback, lubricant advice) • Customer satisfaction surveys • Personal interaction with sales staff • Brand survey • Facebook accounts • Group Twitter account • Group LinkedIn profile | <ul style="list-style-type: none"> • Using Neste Oil products, customers were able to reduce their greenhouse gas emissions by approx. 4.8 million tons, equivalent to over 40% of traffic-related greenhouse gas emissions in Finland. • We continued developing our supply chain to ensure reliable deliveries. • We continued working to ensure the sustainability of every stage of our supply chain. • A total of 1,724 audits or check-ups were done at our stations to ensure ongoing high standards of customer experience. |  <p>“Our experience of using NExBTL diesel has been extremely positive in our own fleet, and we have experienced zero customer complaints or issues.”</p> <p>Pat O’Keefe, Vice President, Golden Gate Petroleum</p> |

Personnel and dealers

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| <ul style="list-style-type: none"> • Fair remuneration that encourages people to perform well • A workplace that promotes people's wellbeing and safety • Opportunities for people to develop their expertise and enjoy exciting career paths • Involvement • Trainee positions | <ul style="list-style-type: none"> • Innovation system • Personnel survey • Performance and development discussions • Intranet • Quarterly performance updates and staff strategy sessions • Dealer days • Extranet for dealers • Student visits • Recruitment fairs • Careers account on Twitter • Employer image studies • Summer intern studies | <ul style="list-style-type: none"> • We updated our performance-based bonus system and the remuneration system used at our refineries in Finland. • We launched the Way Forward initiative, which was created with the help of input from personnel. • We organized numerous internal manager training courses and other training. • We continued implementing our wellbeing at work plan. • We offered comprehensive occupational healthcare cover. • We supported job rotation and relocation. • We offered summer internships in our own operations to around 300 young people. In addition, approx. 200 young people were hired by Neste Oil stations. The focus in station recruitment was on young people without any previous work experience. • Summer trainees gave Neste Oil 4.4 (4.2) points out of five in the annual summer trainee survey. • We took part in the 'Responsible Summer Job' campaign in Finland. |  <p>My busy career at Neste Oil has lasted over 20 years to date. My responsibilities have varied and adapted to where I've been in my life over the years, and I've tried to be flexible as well when the job has called for it. Having such a long career with the same employer means sharing the same sort of values as the company and my colleagues. I've also felt that my job has given me the chance to champion things I find important, whether they're financial-, technology-, or people-related."</p> <p>Reetta Ristola, Sourcing Manager, Neste Oil</p> |

sourcing manager

Owners and investors

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|--|--|---|--|
| <ul style="list-style-type: none"> • Good overall return on the company's share • Good loan repayment performance • Sufficient and reliable information for making investment decisions • Sustainable operations • Good risk management | <ul style="list-style-type: none"> • Press conferences on the company's financial results • Annual General Meeting • Capital Markets Day • Meetings with investors and analysts • Conference calls with investors and analysts • Surveys | <ul style="list-style-type: none"> • We paid a dividend of EUR 0.38 per share from 2012. • We improved our most important financial target, return on average capital employed, after tax (ROACE), from 5.0% to 11.8%. • We held a Capital Markets Day in London. • We met investors and analysts regularly. • We operated in accordance with the law and statutory regulations and our Code of Conduct. |  <p>"Corporate responsibility issues are increasingly material for companies and therefore they are increasingly material for their investors. We at Nordea Asset Management strive to incorporate various environmental, social and governance issues in to our decision making and appreciate the effort the Neste Oil has invested in corporate responsibility management. We especially appreciate the levels of transparency not only demonstrated in their annual reporting, but also in their openness to discuss their opportunities and challenges in public."</p> <p>Antti Savilaakso, Director of Responsible Investment & Governance, Nordea</p> |

Decision-makers and the authorities

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| <ul style="list-style-type: none"> • Compliance with the law and statutory regulations • Reliable and sufficient reporting • A good taxpayer | <ul style="list-style-type: none"> • Visits to Neste Oil locations • Personal meetings • Permit application processes • Joint crisis response exercises • Brand study • Stakeholder Advisory Panel | <ul style="list-style-type: none"> • We operated in compliance with the law and statutory regulations in all countries. • Our income taxes totalled EUR 94 million. Read more about our taxes. • We engaged in active dialogue with decision-makers and officials on matters affecting our industry. • We submitted a new environmental permit application for the Porvoo refinery in the fall 2013. |  <p>Neste Oil's operations in recent years have reflected a positive effort to highlight the importance of social responsibility as part of its activities. The company's investments in biofuels and renewable feedstocks, together with its ongoing R&D, are important aspects of this effort. In line with its commitment to sustainable development, Neste Oil has actively looked for new business opportunities and has taken the criticism that it has received from environmental organizations, on issues such as the use of palm oil, seriously."</p> <p>Pia Kauma, MP, Chair of Neste Oil's Stakeholder Advisory Panel</p> |

Local communities

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| <ul style="list-style-type: none"> • Effective management of the environmental impact associated with our plants • Support for and donations to the local community • Open and timely communication | <ul style="list-style-type: none"> • Outreach events for people living near Neste Oil's refineries in Finland • Collaboration with other companies based close to our sites • Open door days at our refineries • Magazines and newsletters distributed to the surrounding community • Facebook site maintained by the Naantali refinery • Meetings with local municipal leaders • Feedback via internet | <ul style="list-style-type: none"> • We continued to constantly monitor the environmental impact of our operations and ensure that we operate within the terms of our environmental permits. • We distribute newsletters to people living near our plant. • Incidents at our Porvoo and Naantali sites are communicated to local people via sms, email, our refinery helplines, and the joint web site maintained by companies in the Kilpilahti area in Porvoo. • Local people were updated about incidents at Porvoo and Naantali sites 37 times in 2013. There were no incidents that required informing local communities in Singapore and Rotterdam. • The trustworthiness of Neste Oil's local communications in Porvoo and Naantali was ranked 3.25 and 3.24 respectively (on a scale of 1-4) in a survey of decision-makers and local residents. • We held open door events at the Naantali and Rotterdam refineries. |  <p>“It has been positive to see that a major industrial site and a small golf course can co-exist so well, despite being so close to each other, just a few kilometers apart in fact. We have worked together on a number of events and meetings, and I am sure that there will be a lot more opportunities for doing so in the future. As neighbors, we feel part of the same local community and we get updated on the site's operations regularly.”</p> <p>Antti Hiltunen, CEO, Kullo Golf Oy</p> |

Partners (feedstock and other suppliers, universities, etc.)

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| <ul style="list-style-type: none"> • Reasonable level of revenue and fair and equitable treatment • Opportunity to develop their operations and collaboration with Neste Oil • Sustainable operations by Neste Oil • Joint R&D projects | <ul style="list-style-type: none"> • Continuous interaction, meetings, and visits • Training courses • Audits • Research consortia and joint teams • Annual feedback questionnaire • Seminars and conferences | <ul style="list-style-type: none"> • Our experts helped palm oil smallholders in Indonesia to develop their operations and enabled them to have their output certified. • We launched a study with RaisioAgro on how straw could be used cost-effectively as an input for producing biofuel. • We were part of a research project coordinated by the Lappeenranta University of Technology on biofuel-related greenhouse gas emissions. • We are part of a number of international research projects on algae oil and started a new joint research initiative in the field with the University of Queensland in Australia. • We participated in TransEco, an extensive research initiative headed by VTT Technical Research Centre of Finland, and continue the cooperation by participating the TransSmart project. |  <p>"Golden Agri-Resources believes that multi-stakeholder collaboration is the best way to achieve solutions for sustainable palm oil production. Our leadership position enables us to adopt the best industry practices and standards, manage the environment responsibly and empowering the communities where we operate, while maximising long-term shareholder value."</p> <p>Peter Heng, Managing Director, Corporate Communications and Sustainability, Golden Agri-Resources Ltd</p> |

Media

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| <ul style="list-style-type: none"> • Open and reliable communication on topical issues • Availability of personnel to answer questions | <ul style="list-style-type: none"> • Background meetings with journalists • Media events and interviews • Visits to our sites • Facebook channel: Neste Oil Bensis • Group Twitter account • Direct contact with media representatives • Web site • LinkedIn profile | <ul style="list-style-type: none"> • Corporate Communications responded to media enquiries and helped journalists contact someone suitable to answer their questions. • We offered possibilities to interview our people. • We organized background meetings for 65 journalists. • Neste Oil personnel provided specialist input for a number of articles on subjects of interest to the general public. • We organized visits to our sites for the media and other groups. |  <p>"I follow Neste Oil's R&D work and refining new materials into biofuels with great interest. This is certainly true recycling of waste and many other kinds of biomass."</p> <p>Helena Raunio, Journalist, Tekniikka & Talous</p> |

Organizations

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|---|--|---|---|
| <ul style="list-style-type: none"> • Sustainable operations and transparency • Sustainable use of palm oil • Continuous development of our operations • Active participation in debate on matters important to society and concrete actions to move things forward • Sharing our expertise | <ul style="list-style-type: none"> • Meetings with representatives of different organizations • Joint exercises, in areas such as oil spill response • Conferences and seminars | <ul style="list-style-type: none"> • We started collaboration with The Forest Trust (TFT) to help prevent deforestation and secure the sustainable production of renewable feedstocks. • We published a set of No-Deforestation & Responsible Sourcing Guidelines. • We were actively involved in the activities of numerous industry organizations, such as the Finnish Petroleum Federation and the Chemical Industry Federation of Finland. • We continued to be an active member of the Roundtable on Sustainable Palm Oil (RSPO) and were the first company in the world to receive a RSPO-RED certificate. • We continued to collaborate with WWF Finland on oil spill response work and carried out a joint exercise at the Porvoo refinery. • We continued to support the work of Borneo Child Aid in promoting the education and welfare of children in Malaysia. • We met with various environmental organizations critical of our operations. |  <p>"Neste Oil is helping to transform the palm oil industry with their ground-breaking commitment to No-Deforestation in their sourcing. They understand that buyers need to support suppliers to make these changes, and are working closely with TFT and other stakeholders to remove the barriers to truly deforestation-free palm oil."</p> <p>Scott Poynton, Executive Director, TFT (The Forest Trust)</p> |