

NESTE

Coalition member since 2020 | As of September 2025, palm oil derivatives and beef are material commodities for Neste.



Theory of Change | Halting deforestation and conversion and transforming key commodity sectors to forest positive.

At the heart of our work lies a comprehensive theory of change that guides our work towards a forest positive future. By recognising the interconnected challenges within commodity supply chains, we can drive meaningful change that not only protects our forests but also enhances the well-being of communities linked to production landscapes. Our approach emphasises collaboration with diverse stakeholders and a commitment to transparency, ensuring that we can effectively address deforestation and promote responsible practices. Through our collaborative efforts, we aim to transform our supply chains and create sustainable outcomes that resonate across the industry.

The following report includes information on this member company's performance reporting against each of our Forest Positive Coalition's Key Performance Indicators (KPIs), highlighting their progress in the three key areas that make up our Theory Of Change: DCF Supply, DCF Suppliers and Forest Positive Landscapes. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit <https://transparency.tcgfforestpositive.com>

DCF Supply | Element 1: Own Supply Chain

We have recommended targets to source DCF palm oil, soy, beef and PPP (paper, pulp and fibre-based packaging) alongside a people positive approach which promotes positive outcomes for the communities linked to production landscapes.

Commodity	KPI Number	% DCF publicly reported in 2025	DCF methodology	Scope of reporting
Palm Oil (CPO/PKO)		1.5 Not material		
Palm Oil Derivatives		1.5 Narrative reporting	NDPE IRF and satellite monitoring	PFAD
Direct Soy		1.8 Not material		
Embedded Soy		1.8 Not material		
Pulp, Paper and fibre based packaging		1.8 Not material		
Beef and cattle derived products		1.6 Did not report		

DCF Suppliers | Element 2

We support suppliers to transform their production of these key commodities to DCF in line with our members' commitment. Direct engagement in supply chains helps us understand where deforestation, conversion and human rights risks may occur so we can recommend actions to be taken by members to support improved supplier performance.

Commodity	KPI Numbers	Engaging suppliers on commodity	Tracking & reporting supplier performance & progress
Palm Oil (CPO/PKO)	2.2, 2.3	Not material	Not material
Palm Oil Derivatives	2.2, 2.3	Yes	Yes
Direct Soy	2.2, 2.3	Not material	Not material
Embedded Soy	2.2, 2.3	Not material	Not material
Pulp, Paper and fibre based packaging	2.3, 2.4	Not material	Not material
Beef and cattle derived products	2.3, 2.4	Yes	No

Forest Positive Landscapes

We address systemic issues in the 'production landscapes' of these commodities so they are transformed into forest positive areas. Strategic investment and collaboration will drive forest conservation, ecosystem restoration and improved livelihoods.

Commodity	Name of Landscape investing in	Location	Link to SourceUp page or alternative
Palm Oil	Siak Pelalawan Landscape Programme	Indonesia	https://sourceup.org/initiatives/siak-pelalawan-landscape-programme
Soy			
Pulp, Paper and fibre based packaging			
Beef and cattle derived products	Trans-Amazonian Sustainable Landscapes	Brazil	https://sourceup.org/initiatives/trans-amazonian-sustainable-landscapes
Number of landscapes member is investing in		2	

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company’s 2024 reporting record. The record includes the following responses:

- “Yes” indicates a company is reporting against a KPI and reporting quantitatively where indicated
- “Yes–narrative reporting” indicates a company is reporting qualitatively against a quantitative KPI
- “Not yet reporting” response indicates a company is not yet reporting on a KPI
- “N/A” indicates a KPI was not established in a given year

The DCF commodity methodologies are subject to updates based on commodity working group discussions and wider sectoral alignment. The 2025 reporting cycle is based on the following DCF methodology versions:

- Palm Oil DCF Methodology Version 0
- Soy DCF Methodology Version 1.1
- PPP DCF Methodology Version 0
- Beef DCF Methodology present in Roadmap Guidance version 1.3

This information has been self-reported by companies and verified by Proforest. Links are provided to information when a company is reporting (“Yes”) against a public information requirement, and when a company is reporting qualitatively (“Yes narrative reporting”) against a quantitative KPI. For a full methodology on the Forest Positive Coalition’s reporting process, including a list of all KPIs and public information requirements, visit <https://transparency.tcggforestpositive.com>

If you have any questions about this report, please contact forestpositive@theconsumergoodsforum.com

PALM OIL

Publicly reported value and method provided in 2024

Will your company be able to publicly report on this KPI by June 30th?

Publicly reported value or narrative for 2025 reporting on 2024 data

Methodology for value reported

Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)

Link to publicly available source

Target (Optional)

(Select option from the dropdown)

SECTION A: PALM OIL- CPO/PKO

1.0 - Element 1: Own Supply Chain

1.1 - Policy commitments to the forest positive (NDPE) goals	Neste has phased out CPO/PKO	No	Neste does not procure palm oil.
1.2 - Timebound action plan summary		No	
1.3 - Mill list using the conventions of the Universal Mill List to make group links (manufacturers)		No	
1.4 - % of total commodity volume that is in scope of Element 1 reporting		No	
1.5 - % volume that is forest positive (or NDPE).		No	
In 2025 report on 1.5a (% volume that is DCF) and 1.5b (year on year change in forest positive/NDPE volume %) only.			
1.6 - Progress of mills toward forest positive (or NDPE) – in alignment with the CGF-FPC Palm Oil DCF methodology.		No	
1.7 - % traceable to mill		No	
1.8 - % traceable to FFB sources		No	
1.9 - % physically certified (MB/SG)		No	

2.0 - Element 2: Suppliers & Traders

2.1 - Direct supplier list		No	
2.2 - % Direct suppliers engaged and informed of 'Forest Positive Suppliers' Commitment and 'Forest Positive Approach'		No	
2.3 - Performance of direct suppliers against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business		No	

3.0 - Element 3: Monitoring & Reporting

3.1 - Summary of company grievance process that aligns with FPC Deforestation Monitoring & Response Framework (MRF)		No	
3.2 - Summary of progress of grievance cases (e.g. in grievance log or relevant progress report(s))		No	
3.3 - % of supply base covered by deforestation & peat monitoring (including supplier and landscape monitoring systems) aligned with Monitoring Minimum Requirements		No	
3.4 - For coalition member companies involved, narrative summary of support provided to develop on the ground monitoring and response systems beyond own supply chains including landscape initiatives and sectoral collaborations		No	
3.5 - % of supply mills with, or potentially linked to, deforestation & peat grievances		No	
3.6 - % of deforestation & peat grievances where action taken in line with MRF steps and requirements		No	

4.0 - Element 4: Landscape engagement

4.1 - Priority production landscapes identified		No	
4.2 - Methodology used to identify priority production landscapes to transform to forest positive.		No	
4.3 - # of landscape initiatives currently engaged in		No	
4.4 - For each landscape initiative your company is currently engaged in, information on:		No	
a. Name, location, timeline and other partners involved			
b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework			
c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)			

SEC - SECTION B: PALM DERIVATIVES

1.0 - Element 1: Own Supply Chain

1.1 - Policy commitments to the forest positive (NDPE) goals	Neste takes a clear stand against any actions that cause deforestation. We are committed to preventing deforestation in our own supply chains and require the same of all our raw material suppliers. https://www-old.neste.com/sites/neste.com/files/attachments/corporate/sustainability/managing_sustainability/neste_responsible_sourcing_principle_0.pdf	Yes	Neste has a clear position against any actions that would cause deforestation and forest degradation. We are committed to preventing deforestation in our supply chains and avoiding land conversion within areas of high biodiversity value, while requiring the same from all our suppliers globally. Additionally, Neste has joined the Consumer Goods Forum Forest's Positive Coalition to strengthen our collaboration on preventing deforestation. We welcome further collaboration over industry boundaries and with all our stakeholders to ensure deforestation-free supply chains.	The policies and commitments include all feedstocks sourced by Neste.	Sustainability Principle: https://www.neste.com/files/pdf/75TB20YyYrUjWwJ4hKpnaD-neste_sustainability_principle.pdf Responsible sourcing principle: https://www-old.neste.com/sites/neste.com/files/attachments/corporate/sustainability/managing_sustainability/neste_responsible_sourcing_principle_0.pdf Preventing deforestation: https://www.neste.com/sustainability/biodiversity/preventing-deforestation Protecting Forests: https://www.neste.com/sustainability/biodiversity/forests
1.2 - Timebound action plan summary	Neste's commitment to Nature Positive by 2040 (Neste's Sustainability Reporting - page 29) https://ir-service.appspot.com/view/ahBzfmlyLXNlcnZpY2UtaHJkchslEg5GaWxlQXR0YWNobWVudBiAgLDdl4XjCww?language_no=0	Yes	Neste's sustainability vision defines ambitious targets across climate, biodiversity, human rights, supply chains, and raw materials — all of which are closely interconnected. Together with our partners we are aiming at a carbon neutral and nature positive value chain by 2040. We are taking a proactive, comprehensive and a phased approach to biodiversity: we aim to create net positive impacts (NPI) for biodiversity from new activities in our own operations from 2025 onward, we target No Net Loss (NNL) of biodiversity from all ongoing activities in our own operations by 2035, and we aim to create nature positive impact throughout our value chain by 2040. Actions are in place to deliver net positive impacts on biodiversity from new activities, while efforts are underway to secure no net loss (NNL) of biodiversity from ongoing operations by 2035. Neste is fully committed to preventing deforestation and upholds strict requirements for its suppliers, promoting ecosystem protection and restoration throughout the value chain.	Requirements include all feedstocks.	<u>Neste Annual review 2024:</u> https://ir-service.appspot.com/view/ahBzfmlyLXNlcnZpY2UtaHJkchslEg5GaWxlQXR0YWNobWVudBiAgLC3l-bxCaAw?language_no=0 <u>Sustainability vision:</u> https://www.neste.com/sustainability/#sustainability-vision
1.4 - % of total commodity volume that is in scope of Element 1 reporting	Did not report	Yes - Quantitative	100% of the total commodity volume we source is in scope of Element 1	PFAD	
1.5 - % volume that is forest positive (or NDPE). In 2025 report on 1.5a (% volume that is DCF) and 1.5b (year on year change in forest positive/NDPE volume %) only	Did not report	Yes - Narrative	Since 2022, we have been collecting NDPE IRF data on top of our other sustainability and traceability requirements from our suppliers. Neste has active sustainability engagements with our direct suppliers including on DCF, grievances, and supply chain mapping/traceability. Neste also has been monitoring the supply chain, in partnership with a third-party satellite monitoring service provider. Based on existing progress, and identifying gaps in the current method and data availability, we are looking into strengthening our supplier control mechanism as part of our roadmap to achieve DCF and overall compliance to our Policies. <i>Is your DCF methodology aligned with the CGF-FPC DCF methodology? - Please highlight the relevant option: Not yet aligned</i>	PFAD	PFAD Dashboard: https://www.neste.com/en-sg/products-and-innovation/raw-materials/pfad-dashboard
1.9 - % physically certified (MB/SG)	Did not report	No			
2.0 - Element 2: Suppliers & Traders					
2.1 - Direct supplier list. For retailers, this is the own brand supplier list	All Neste's palm oil derivatives suppliers (refineries and mills) are listed on Neste's PFAD dashboard. https://www.neste.com/products-and-innovation/raw-materials/pfad-dashboard	Yes	All direct suppliers of Neste are listed on Neste's PFAD dashboard.	PFAD	PFAD Dashboard: https://www.neste.com/en-sg/products-and-innovation/raw-materials/pfad-dashboard
2.4 - List of identified major upstream suppliers/traders prioritized	All direct suppliers of Neste (refineries) are listed on Neste's PFAD dashboard.	Yes	All direct suppliers and upstream suppliers of Neste (refineries and mills) are listed on Neste's PFAD dashboard.	PFAD	PFAD Dashboard: https://www.neste.com/en-sg/products-and-innovation/raw-materials/pfad-dashboard

2.2 - % Direct suppliers engaged and informed of 'Forest Positive Supplier' Commitment and 'Forest Positive Approach'	<p>Quantitative:</p> <p>All Neste's direct suppliers are subjected to Sustainability Due Diligence. The due diligence assessment includes commitments and policies to Forest Positive related criteria. Additionally, all Neste's direct suppliers must be members of the RSPO and therefore they must have environmental and social standards, not lower than those in RSPO, embedded in their operation as part of the requirement of the RSPO. Owing to this requirement of RSPO, all direct palm suppliers of Neste have had Forest Positive Commitments. All our suppliers of renewable raw materials are required to fulfill the requirements of our Supplier Code of Conduct. The Supplier Code of Conduct outlines requirements for Neste's suppliers to comply with in their business transactions with Neste and in business interactions with their own employees, suppliers and other stakeholders.</p> <p>https://www.neste.com/sustainability/supply-chain/supplier-code-conduct</p>	Yes - Quantitative	100% direct suppliers are engaged and informed of forest positive approach collectively via an annual sustainability workshop. Additionally, all Neste's direct suppliers are subject to sustainability due diligence, the assessment includes evaluating commitments and policies related to Neste's Responsible Sourcing Principle and Supplier Code of Conduct. These direct PFAD suppliers must also be members of the RSPO, they must have environmental and social standards embedded in their operations that are not lower than those of RSPO. In line with this RSPO requirement, all direct PFAD suppliers of Neste have a forest positive commitment.	PFAD	<p>PFAD Supplier Sustainability workshop: https://www.neste.com/en-sg/news-and-insights/sustainability/pfad-supplier-sustainability-workshops</p> <p>Neste 2024 Annual Report: https://www.neste.com/files/pdf/3kFaGuHcQk8hRDLS6tlvgF-Neste_Annual_Report_2024.pdf</p>
2.3 - Performance of direct suppliers against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business	<p>Narrative: Neste employs a risk calibrated approach in its derivatives supply chains. The progress of its suppliers with regards to the risk calibrated approach is published in the Neste's sustainability annual report. Neste partners with third party consultant CORE to work with its suppliers (palm oil refineries) to enhance its deforestation-free assessment. The work includes Risk-Calibrated Approach (RCA) to prioritise supplying areas in higher risk areas, such as those in close proximity to forests, uncultivated peat and protected areas.</p> <p>https://www.neste.com/en-sg/news/neste-s-palm-oil-and-pfad-traceability-dashboards-have-been-updated-updates-twice-a-year</p>	No		PFAD	<p>Neste 2024 Annual Report: https://www.neste.com/files/pdf/6eSvPdGcWnODZvWXU2Zz9d-Neste_Annual_Report_2024_Annual_Review.pdf</p>
2.5 - Upstream suppliers/traders prioritised and engaged (directly or via collective approach) and informed of Forest Positive Approach	<p>Narrative: All refineries are engaged via annual sustainability workshops. Additionally, suppliers are engaged on one on one basis for capacity building to improve their performance.</p> <p>https://ir-service.appspot.com/view/ahBzfmyLXNlcnZpY2UtaHJkchsLEg5GaWxlQXR0YWNobWVudBIAGLDdl4XjCww?language_no=0</p>	Yes - Quantitative	All direct suppliers and some of the upstream mill suppliers are engaged collectively via annual sustainability workshops. In addition to tailored capacity building to enhance supplier performance, we proactively engage with our direct suppliers to manage and mitigate deforestation risks within our supply chains by using deforestation alerts and data provided by our third-party satellite deforestation monitoring service provider.	PFAD	<p>PFAD Supplier Sustainability Workshop: https://www.neste.com/en-sg/news-and-insights/sustainability/pfad-supplier-sustainability-workshops</p>

2.6 - Performance of upstream suppliers/traders against the elements of the Forest Positive Approach and changes over time including progress on delivery across entire palm oil business	Quantitative: All refineries are engaged and their performance are being reported according to the Risk Calibrated Approach. https://www.neste.com/en-sg/news-and-insights/sustainability/pfad-supplier-sustainability-workshops	Yes - Narrative	All refineries suppliers are engaged and their performance are being reported according to the Risk Calibrated Approach. https://www.neste.com/en-sg/news-and-insights/sustainability/pfad-supplier-sustainability-workshops	PFAD	Neste 2024 Annual Report: https://www.neste.com/files/pdf/6eSyPdgCwnODZvW XU2Zz9d-Neste_Annual_Report_2024_Annual_Review.pdf
3.0 - Element 3: Monitoring & Reporting					
3.8 - Provide a short narrative summary of progress made towards reporting on the Element 3 in 2025 (for own brand products)	Neste monitors its palm oil derivatives supply chains and reports it on Neste's raw materials grievances. https://www.neste.com/sustainability/supply-chain/grievances-and-concerns partnering with Satelligence (https://satelligence.com/case-study/neste/) and Earthqualizer (https://www.neste.com/en-sg/sustainability/biodiversity/forests) for deforestation monitoring	Yes	Neste monitors its PFAD supply chains and reports on related grievances through its raw materials grievance channel. For deforestation monitoring within the PFAD supply chains, Neste partners with third-party satellite deforestation monitoring service provider, which involves bi-weekly deforestation monitoring reports, enabling Neste to manage risks.	PFAD	Neste's raw materials grievance: https://www.neste.com/en-sg/sustainability/supply-chain/grievances-and-concerns
4.0 - Element 4: Landscape engagement					
4.1 - Priority production landscapes identified	Siak Pelalawan Landscape Programme https://ir-service.appspot.com/view/ahBzfmyLXNlcnZpY2UtaHJkchLEg5GaWxlQXR0YWNoZWVudBiAgLDd14XjCww?language_no=0	Yes	Siak Pelalawan Landscape Programme	PFAD	SPLP: https://www.siakpelalawan.net/ https://sourceup.org/initiatives/siak-pelalawan-landscape-programme
4.2 - Methodology used to identify priority production landscapes to transform to forest positive	Did not report	No	No		SPLP: https://www.siakpelalawan.net/
4.3 - # of landscape initiatives currently engaged in	1 initiative	Yes - Quantitative	1 initiative	PFAD	
4.4 - For each landscape initiative your company is currently engaged in, information on: a. Name, location, timeline and other partners involved b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	Initiative 1: Siak Pelalawan Landscape Programme; Location: Siak and Pelalawan Districts in Riau, Indonesia; Other partners involved: Cargill, Loreal, Musim Mas, Neste, Pepsico, Unilever, Danone, Sinarmas. The project is also supported by Switzerland's State Secretariat for Economic Affairs (SECO) and implemented by Proforest and Daemeter. Specific actions: The project aimed at protecting forests, peatlands, and natural ecosystems, helping smallholders and local communities to improve production practices, ensure labour rights are respected, pursue sustainable palm oil production goals through improved district policies and plans. https://www.siakpelalawan.net/	Yes	a. Name of landscape initiative: Siak Pelalawan Landscape Programme; Location is in the Siak and Pelalawan regency in Riau province in Indonesia; Timeline: The first phase of the programme ran from 2020 to 2024 and Neste has been a member of the supporting coalition since its inception; The SPLP is a multi-stakeholder collaboration involving a wide range of actors, including Cargill, Loreal, Musim Mas, Pepsico, Unilever, Danone and Golden Agri-Resources. The programme is facilitated on the ground by Proforest and Daemeter. b. Report on the initiative's goals and progress: The SPLP's overarching goal is to make sustainable palm oil production the norm across the Siak and Pelalawan districts, halting deforestation and peatland degradation while improving community livelihoods. The SPLP's activities align with key pillars of the FPC's Landscape Reporting Framework in terms of i) protecting forests and natural ecosystem, ii) empowering people and improving livelihoods, iii) strengthening multi-stakeholder partnerships and governance. The activities and updates on the programmes are publicly available on the SPLP website. c. A formal, third-party maturity assessment for SPLP against the ISEAL Core Criteria for Mature Landscape Initiatives has not been publicly issued. The SPLP's structure is characterised by its foundational focus on a multi-stakeholder governance model, its operation at a significant district-wide scale, and its commitment to collective goals and monitoring. Updates on the programme's progress can be reviewed on the SPLP website.	PFAD	SPLP 2024 Activity Report: https://www.siakpelalawan.net/resources https://sourceup.org/initiatives/siak-pelalawan-landscape-programme

BEEF (and other cattle-derived products)		Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain								
1.1 - Policy commitments to the FP goals	See policies https://www-old.neste.com/sites/neste.com/files/neste_sustainability_principle.pdf ; https://www-old.neste.com/sites/neste.com/files/neste_sustainability_principle.pdf ; https://www-old.neste.com/sites/neste.com/files/neste_sustainability_principle.pdf	Yes		<p>Neste has joined the Consumer Goods Forum Forest Positive Coalition to strengthen our collaboration on preventing deforestation. We welcome further collaboration over industry boundaries and with all our stakeholders to ensure deforestation-free supply chains.</p> <p>Neste is committed to preventing deforestation in its supply chain. The Sustainability Principle sets out Neste's commitment on biodiversity in its sourcing activities, and more detailed biodiversity requirements for Neste's renewable raw material suppliers are set out in the Neste Responsible Sourcing Principle. Neste expects its suppliers to share its commitment to eliminate deforestation, promote positive impacts and prevent habitat conversion. We do not purchase raw material that has caused deforestation.</p>		<p>The policies and commitments include all renewable raw materials sourced by Neste.</p> <p>Responsible sourcing principle: https://www.neste.com/files/pdf/7He9LBgrAh3HLXuXX5QM-Neste_Responsible_Sourcing_Principle_EN.pdf</p> <p>Preventing deforestation: https://www.neste.com/sustainability/biodiversity/preventing-deforestation</p> <p>Protecting Forests: https://www.neste.com/sustainability/biodiversity/forests</p>	<p>Sustainability Principle: https://www.neste.com/files/pdf/75TB20YVyRlJwVJ4hKpnaD-neste_sustainability_principle.pdf</p> <p>Responsible sourcing principle: https://www.neste.com/files/pdf/7He9LBgrAh3HLXuXX5QM-Neste_Responsible_Sourcing_Principle_EN.pdf</p> <p>Preventing deforestation: https://www.neste.com/sustainability/biodiversity/preventing-deforestation</p> <p>Protecting Forests: https://www.neste.com/sustainability/biodiversity/forests</p>	
1.2 - Timebound action plan summary	Our work is guided by the Neste sustainability vision in which we have set ourselves aspirational targets for climate, biodiversity, human rights, as well as our supply chain and raw materials – issues that are all interlinked. Together with our partners we are aiming at a carbon neutral and nature positive value chain by 2040. Neste is committed to protecting biodiversity with a vision to drive a positive impact on biodiversity and achieve a nature positive value chain by 2040. We aim to create net positive impacts for biodiversity from new activities from 2025 onwards, and target no net loss (NNL) of biodiversity from all ongoing activities by 2035. Neste is committed to preventing deforestation and requires the same from its suppliers. https://www.neste/	Yes		<p>Neste's sustainability vision defines ambitious targets across climate, biodiversity, human rights, supply chains, and raw materials — all closely interconnected. Together with our partners, we are shaping a carbon neutral and nature positive value chain by 2040.</p> <p>We are taking a proactive, comprehensive and a phased approach to biodiversity: we aim to create net positive impacts (NPI) for biodiversity from new activities in our own operations from 2025 onward, we target No Net Loss (NNL) of biodiversity from all ongoing activities in our own operations by 2035, and we aim to create nature positive impact throughout our value chain by 2040. Actions are in place to deliver net positive impacts on biodiversity from new activities, while efforts are underway to secure no net loss (NNL) of biodiversity from ongoing operations by 2035. Neste is fully committed to preventing deforestation and upholds strict requirements for its suppliers, promoting ecosystem protection and restoration throughout the value chain.</p>		<p>Requirements include all feedstocks.</p> <p>Neste Annual review 2024: https://ir-service.appspot.com/view/ahBzfmlvLXNlcnZpY2UtaHJkchsLEq5GaWxlQXR0YWNobWVudBiAqLC3I-bxCaw?language=no=0</p> <p>Sustainability vision: https://www.neste.com/sustainability/#sustainability-vision</p>		
1.3 - Beef footprint across all product categories	Did not report	No						
1.4 - % of total commodity volume that is in scope of Element 1 reporting	Did not report	No						

1.5 - % with known origin and per classification of origin

Quantitative: As the rendering is a regulation set obligatory step, all the fat comes via the rendering plants. Similarly the mandatory traceability requirements in the member states and customers are to the point of origin or generation of the waste. Hence, 100% of the animal fat wastes that Neste procures are traceable back to the rendering plants or point of origin.
In 2022 we continued work towards meeting the commitments of No conversion of natural ecosystems, Zero gross deforestation/no deforestation, and Restoration and compensation to address past deforestation and/or conversion and as an example of an action taken, we continued a mapping on existing deforestation risk management practices for all our active and new animal fat (AF) suppliers, covering all our AF sourcing countries globally.

. As an outcome, we have established a risk profile of Neste AF supply chain with regards to deforestation and started to apply additional due diligence for AF suppliers operating in countries with Extreme risk of deforestation to ensure that our supply chains are free of deforestation and human and labor exploitation. Our target is to continue developing Neste's requirements on deforestation and plan and implement potential mitigation measures for the highest risk suppliers. The global risk profile of our AF supply chain is reviewed annually. Neste's methodology complies with the CGF-FPC's in the operations we do in Brazil. Neste will work on expanding these requirements/methodology to other countries where we source our feedstock. CDP Forests Report - F8.1

Yes - Quantitative

Neste remains deeply committed to sustainable supply chains, especially when it comes to animal fats (AFs), our primary cattle-related commodity. Our approach ensures both traceability and ongoing risk management against deforestation and ecosystem conversion. Due to regulatory requirements and mandatory traceability demands in member states and from our customers, 100% of the animal fat wastes Neste procures are traceable back to rendering plants or their point of origin, ensuring all our AF volume has a known origin. In 2024, we continued our efforts to advance our traceability efforts, strengthening our supply chain and continue our work to align with our long-term goals of no deforestation and conversion. To strengthen this approach, Neste established the Supplier Sustainability Portal (SSP), where 100% of our suppliers undergo the onboarding process.

Through this portal, suppliers are required to complete a comprehensive survey covering various topics, including governance, labor standards and practices, human rights, health and safety, as well as environmental and climate change issues, which includes specific sections on deforestation and other environmental concerns. The SSP is also used to collect traceability data, and suppliers are required to insert the location of their own production and processing site(s), and, where applicable, their own suppliers' production and processing site(s). As an example of ongoing action, we continued mapping existing deforestation risk management practices for all our active and new AF suppliers globally. As a result, we've established a risk profile of Neste's AF supply chain concerning deforestation and have begun applying additional due diligence for AF suppliers operating in countries with Extreme risk of

deforestation, to ensure our supply chains remain free from deforestation and human and labor exploitation. Our goal is to continuously develop Neste's requirements on deforestation and plan and implement potential mitigation measures for the highest risk suppliers. Our global AF supply chain risk profile is reviewed annually.

All types of animal fat.

Neste Annual review 2024:
<https://ir-service.appspot.com/view/ahBzfmyLXNlcnZpY2UtaHJkchslEg5GaWxlQXR0YWNobWVudBiAqLC3I-bxCaw?language=no=0>

CDP 2024 Report - F8.1

1.6 - % Deforestation and Conversion free (DCF) volumes and breakdown as indicated

- a) % of cattle products purchased that are DCF and to what level upstream this has been ascertained
b) % of cattle products purchased broken down into:
• Volumes that are DCF due to negligible risk origins
• Volumes that are DCF due to suppliers with DCF control mechanisms
• Volumes that are DCF due to remote assessment
c) Year on Year Change in % DCF

1.7 - % progressing towards DCF

2.0 - ELEMENT 2: SUPPLIER & MEATPACKERS

2.1 - Supplier list

Did not report

No

Did not report

No

Did not report

No

2.2 - Summary of the Forest Positive Approach for meatpackers and own brand manufacturers	<p>We only source raw materials that are traceable which means that we source renewable raw materials only from known sources providing us with visibility into the raw material supply chain and enabling efficient monitoring and engagement with the supply chain. We source renewable raw materials only from suppliers that are committed to preventing deforestation, protecting biodiversity and respecting human rights, as defined in Neste's Responsible Sourcing Principle. Our renewable raw material suppliers are regularly audited to ensure compliance with our sustainability criteria.</p> <p>https://www.neste.com/sustainability/biodiversity/preventing-deforestation</p>	Yes	<p>At Neste, we are committed to sourcing only renewable raw materials that are fully traceable. We work exclusively with known suppliers, ensuring end-to-end visibility across our supply chains. This traceability forms the foundation for effective risk management, enabling us to closely monitor and actively engage with our suppliers to drive continuous improvements.</p> <p>Our suppliers must demonstrate a clear commitment to sustainability, including the prevention of deforestation, the protection of biodiversity, and the respect for human rights, as outlined in Neste's Responsible Sourcing Principle. We hold our suppliers accountable through regular, systematic audits to verify compliance with our sustainability standards.</p> <p>Through these practices, Neste not only safeguards the integrity of its supply chains but also contributes to broader efforts to combat climate change, preserve ecosystems, and uphold social responsibility.</p>	<p>Protecting Forests:</p> <p>https://www.neste.com/sustainability/biodiversity/forests</p>
2.3 - T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated	<p>In 2023, 100% (99%) of the renewable raw material volumes, 86% (84%) of the crude oil and fossil raw materials volumes and 91% (73%) of overall indirect contracted spend were covered by the Neste Supplier Code of Conduct or equivalent. Our approach with our direct suppliers focuses on engaging with them to identify the biggest risks in our supply chain and to ensure their compliance with our Supplier Code of Conduct (SCoC) and Responsible Sourcing Principle with the aim to improve their ESG performance. Our target is to assess all (100%) new animal fat suppliers against sustainability criteria. To support the implementation of our Supplier Code of Conduct (SCoC), we provide annual capacity building training to our suppliers. The topics are aligned with the topics of our SCoC and the focus of the training varies every year. In 2022, we conducted capacity building training on implementing human rights due diligence for our renewable raw material (incl. AF) suppliers in Asia, Oceania, Americas and EMEA region. Direct suppliers and certain second-tier suppliers were invited for the training from countries having a medium or high risk for violating human rights and labor standards. In 2021, we conducted training, which focused e.g. on Biodiversity, Deforestation and Protected Areas. (Sustainability Report 2023; CDP Forests 2022)</p>	Yes - Quantitative	<p>In 2024, 100% of renewable raw material volumes (incl. animal fat suppliers), 81% of crude oil and fossil raw material volumes, and 91% of overall indirect contracted spend were covered by the Neste Supplier Code of Conduct (SCoC) or an equivalent standard.</p> <p>Neste's approach with direct suppliers emphasizes engagement to identify the most significant risks within the supply chain and to ensure compliance with the Supplier Code of Conduct and Responsible Sourcing Principle, with the ultimate goal of improving suppliers' ESG performance. Neste targets the assessment of 100% of new animal fat suppliers against defined sustainability criteria.</p> <p>To support the implementation of the Supplier Code of Conduct, Neste provides annual capacity-building training to its suppliers. The training topics are aligned with the SCoC and vary each year according to evolving priorities.</p>	<p>Neste Annual review 2024:</p> <p>https://ir-service.appspot.com/view/ahBzfmlYkXNlcnZpY2UtaHJkchslEg5GaWxlQXR0YWNobWVudBiAqLC3l-bxCaw?language=no=0</p>
2.4 - Performance of T1 suppliers against Forest Positive Approach including progress on delivery across entire operations	Did not report	No		
2.5 - Meatpackers sourcing from priority origins that have been engaged and are being evaluated	Did not report	No		
2.6 - Performance of meatpackers against Forest Positive Approach including progress on delivery across entire operations	Did not report	No		
4.0 - Element 4: Landscape engagement				

4.1 - Priority production landscapes identified	Neste is supporting a landscape initiative program in Para, a region in Northern Brazil that has been affected by deforestation. https://www.neste.com/sustainability/biodiversity/forests	Yes	Neste is supporting a landscape initiative program in Para, a region in Northern Brazil that has been affected by deforestation. The landscape initiative focuses on driving structural change by engaging with local cattle farmers and promoting forest conservation.	Protecting Forests: https://www.neste.com/sustainability/biodiversity/forests https://sourceup.org/initiatives/trans-amazonian-sustainable-landscapes
4.2 - Methodology used to identify priority production landscapes to	Did not report	No		
4.3 - # of landscape initiatives currently engaged in	1 initiative	Yes - Quantitative	1 initiative	
4.4 - For each landscape initiative your company is currently engaged in, information on: a. Name, location, timeline and other partners involved b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	Neste is supporting a landscape initiative program in Para, a region in Northern Brazil that has been affected by deforestation. The collaboration with local NGOs (Proforest, Imaflores and Solidaridad) aims at driving structural change in the region by engaging with local cattle farmers and promoting forest conservation. The collaboration started early 2023 and the project is first focused on mapping the relevant stakeholders for further engagement https://www.neste.com/sustainability/biodiversity/forests	Yes	Neste is partnering with The Nature Conservancy on a program in Pará, Amazon, focusing on sustainable landscapes. The collaboration supports sustainable production, zero-conversion commodities, and forest-positive value chains. Key initiatives include strengthening the zero-deforestation beef supply chain, launching a cocoa agroforestry program, and introducing innovative financial and governance models to drive transformative change in the region.	Protecting Forests: https://www.neste.com/sustainability/biodiversity/forests https://sourceup.org/initiatives/trans-amazonian-sustainable-landscapes

SOY	Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SECTION A: Direct Soy							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive goals	See the Neste Responsible sourcing principle		Not material				
1.2 - Timebound action plan summary							
1.3 - Soy footprint across all product categories							
1.4 - Methodology for soy footprint calculation				RTRS methodology available through third-party.			
1.5 - % of total commodity volume that is in scope of Element 1 reporting							
1.6 - % Traceable to at-risk origin (country or subnational) without further assurance of DCF status	Not reporting						
1.7 - % Unknown origins	N/A						
1.8 - % DCF supply and break-down into: • % DCF negligible risk origin • % DCF certified • % DCF monitored	Soybeans are sourced from US which are categorized as negligible risk countries. 100% of soybeans from these countries are DCF with negligible risk for deforestation and conversion.						
1.9 - Progressing towards DCF soy: a) Year on year change in DCF volume % b) Proportion (%) of soy volume in scope that is progressing towards DCF							
1.10 - OPTIONAL: % with no DCF solutions currently available							
Element 2: Suppliers & Traders							
2.1 - Direct supplier list	Not reporting						
2.5 - Summary of the Forest Positive Approach for suppliers and traders							
2.2 - % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated							
2.3 - Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business							
4.0 - Element 4: Landscape engagement							
4.1 - Priority production landscapes identified							
4.2 - Methodology used to identify priority production landscapes to transform to forest positive							
4.3 - # of landscape initiatives currently engaged in							
4.4 - For each landscape initiative your company is currently engaged in, information on: a. Name, location, timeline and other partners involved b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)							
SECTION B: EMBEDDED SOY							
1.0 - Element 1: Own Supply Chain							
1.1 - Policy commitments to the forest positive goals	Not material						
1.2 - Timebound action plan summary							
1.3 - Soy footprint across all product categories							
1.4 - Methodology for soy footprint calculation							

1.5 - % of total commodity volume that is in scope of Element 1 reporting			
1.6 - % Traceable to at-risk origin (country or subnational) without further			
1.7 - % Unknown origins			
1.8 - % DCF supply and break-down into:			
1.9 - Progressing towards DCF soy:			
1.10 - OPTIONAL: % with no DCF solutions currently available			
2.0 - Element 2: Suppliers & Traders			
2.1 - Direct supplier list			
2.4 - List of identified major upstream suppliers			
2.5 - Summary of the Forest Positive Approach for suppliers and traders			
2.2 - % of T1 suppliers to whom the Forest Positive Approach and its implementation have been communicated			
2.3 - Performance of Tier 1 suppliers against the elements of the Forest Positive Approach including progress on delivery across entire soy business			
2.6 - Upstream suppliers/traders sourcing from at-risk origins that have been engaged (directly or via collective approach) and are being evaluated			
2.7 - Performance of upstream suppliers/traders against the elements of the Forest Positive Approach including progress on delivery across entire soy business			
4.0 - Element 4: Landscape engagement			
4.1 - Priority production landscapes identified			
4.2 - Methodology used to identify priority production landscapes to transform to forest positive			
4.3 - # of landscape initiatives currently engaged in			
4.4 - For each landscape initiative your company is currently engaged in, information on:			
a. Name, location, timeline and other partners involved			
b. Report on the initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework			
c. Report on the maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)			

PPP (Pulp, paper and fibre-based packaging)		Publicly reported value and method provided in 2024	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2025 reporting on 2024 data	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.0 - Element 1: Own Supply Chain								
1.1 - PPP Sourcing Policy including commitment to the forest positive	Not material			Not material				
1.2 - Timebound action plan summary								
1.3 - % of total commodity volume that is in scope of Element 1 reporting								
1.4 - % recycled, % virgin fibre								
1.5 - % of virgin supply certified, and % per scheme and chain of custody								
1.6 - % of virgin supply traceable to origin (at least to country of harvest)								
1.7 - % of supply from high priority sources								
1.8 - a) % Deforestation and Conversion free (DCF) volumes and								
1.9 - % volumes under engagement to progress towards DCF								
2.0 - Element 2: Suppliers & Traders								
2.1 - Direct supplier list								
2.2 - Proportion of suppliers informed about the Forest Positive Suppliers								
2.3 - Number or proportion of suppliers identified as priority for								
2.4 - Performance of engaged suppliers and changes over time including								
4.0 - Element 4: Landscape engagement								
4.1 - Priority production landscapes identified								
4.2 - Methodology used to identify priority production landscapes to								
4.3 - # of landscape initiatives currently engaged in								
4.4 - For each landscape initiative your company is currently engaged in,								