

A full-page background image showing two hikers from behind, walking along a rocky mountain ridge. The hiker in the foreground is wearing a grey jacket and a bright green backpack. The hiker further ahead is wearing a light green jacket and a backpack. They are looking out over a vast, hazy mountain range under a clear blue sky with some wispy clouds. The sun is low on the horizon, creating a warm glow. Two large, thin white circles are overlaid on the image, one on the left and one on the right, partially framing the scene.

Neste

Supplier Code of Conduct
Guide for Suppliers

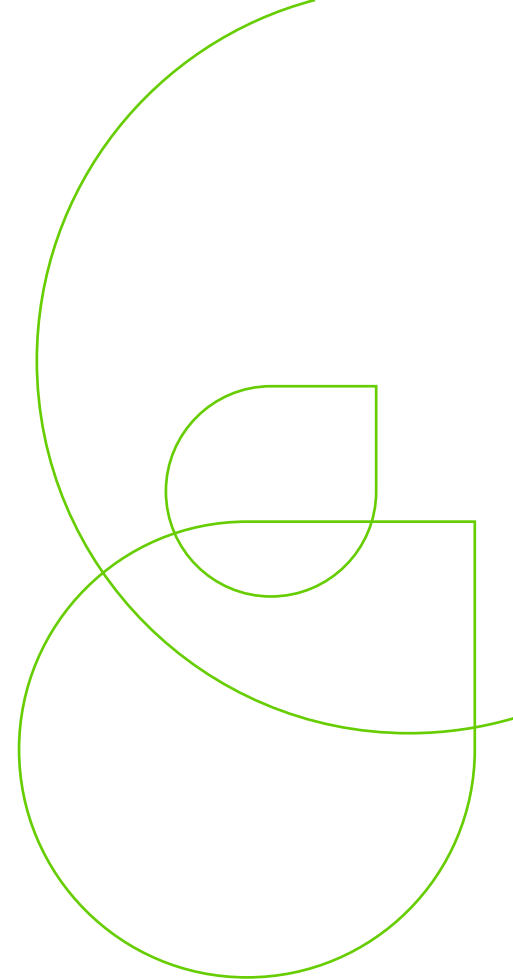
NESTE

Guide for Suppliers

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1. Introduction

A close-up photograph of a person's hands cupped together, catching water falling from above. The water is splashing, creating many small droplets. The background is a bright, out-of-focus green, suggesting a natural setting like a forest or a waterfall. The lighting is warm and soft, creating a bokeh effect with circular light spots.

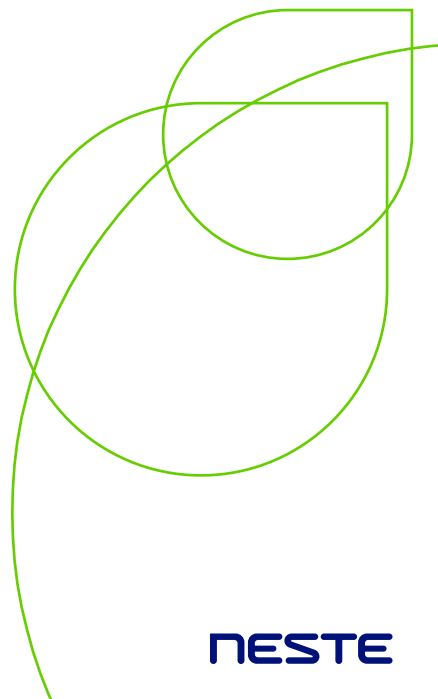
This Guide for Neste's Suppliers is aimed at helping Neste's suppliers to interpret the requirements and to provide practical guidance on how to comply with Neste Supplier Code of Conduct.

In this Guide you may find guidance on

- What are Neste's minimum requirements
- Examples of measures and procedures on how to meet Neste's minimum requirements
- Examples of good practices

Sustainability and responsibility are deeply embedded in Neste's everyday business. For us it means continuous improvements for people, environment, safety and climate over our entire supply chain. Sustainability of our supply chain, starting from the identification and selection of good and trustworthy partners is crucial for us. Neste is committed to always carry out its business with integrity and in line with ethical standards set out in Neste Code of Conduct. We expect that our business partners share this commitment and commit to improving their operations and supply chains in the future as well.

The process to ensure that suppliers and other business partners such as agents and distributors meet Neste's standards begins long before any contract has been signed. Neste Supplier Code of Conduct outlines minimum requirements Neste requires its suppliers and other business partners to comply. Note that this guide is for support purposes and does not contain any legal advice. Each company is fully and solely liable for their own legal and regulatory compliance.



Neste Supplier Code of Conduct applies to

- **Neste Suppliers** providing Neste with any material, equipment, goods, commodities and/or service
- **Neste Suppliers' suppliers and contractors** meaning that Neste's direct supplier has the responsibility to ensure, set contractual requirements and monitor that its own supply chain shares and complies with the same principles as set out in Neste Supplier Code of Conduct.
- **Third party intermediaries**, which either have a right to act on behalf of Neste (such as agents) or assist Neste in the generation of business (such as distributors, consultants, advisers, lawyers).

We acknowledge that size and operations of our suppliers are different, and there is a need to find a suitable and sufficient solution for each supplier, while still meeting Neste's expectations. We also understand that many suppliers have their own compliance and sustainability policies and processes, which can be regarded as equivalent - or are even more comprehensive than Neste's policies and processes. In such a situation we may, after the verification of suppliers' own policies and processes, agree that the supplier shall comply with those equivalent rules. A breach of these equivalent rules would be construed as a breach of Neste's Supplier Code of Conduct.

In the end of the document there is a separate glossary, where terminology that is underlined is explained.

A hiker with a backpack is walking away from the camera on a narrow dirt path through a forest. The sun is low in the sky, creating a warm, golden glow and long shadows. The path is flanked by dense green vegetation and tall trees. The overall scene is peaceful and scenic.

2. Compliance with laws and regulations

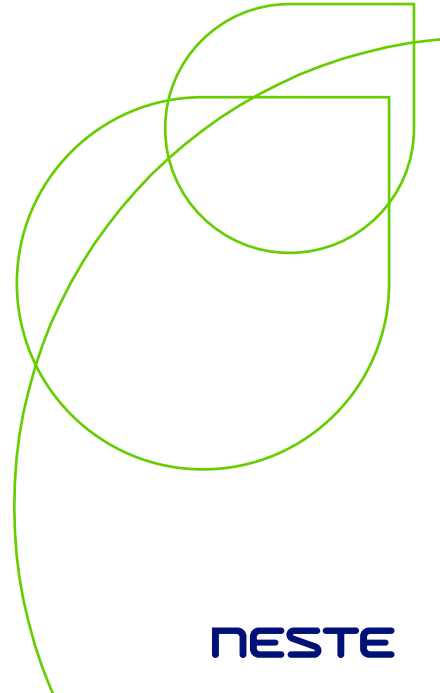
The Supplier shall comply with all laws and regulations applicable to its operations. Should a requirement of this Code contradict national laws or regulations the Supplier shall comply with whichever is more stringent.

To comply with minimum requirements, Neste expects that:

- You are aware of and comply with the laws and regulations that are applicable to your business, considering the nature and field of your business and geographical scope.
- You have obtained and maintained all necessary licenses and permits required for conducting your business.
- You have processes and/or routines in place to ensure that legal requirements, derived from e.g. anti-money laundering legislation, economic and trade sanctions regulations and data protection legislation, applicable to your operations are acknowledged and complied with.

Examples of good practices:

- You regularly carry out risk assessment to stay aware of key compliance risks associated with your operations.
- You have processes or dedicated persons in place, which enables you to be aware of any possible changes in law and regulations that may affect how you conduct your business.





3. Business Conduct

3.1 Zero tolerance for corruption

Neste expects its Suppliers to have zero tolerance towards bribery and corruption. Neste requires that the Supplier shall have standards and procedures in place to ensure that its directors, employees and third parties acting on its behalf do not offer, promise, give or accept any bribes, or make or accept improper payments (such as facilitation payments or kickbacks) to obtain new business, retain existing business, or secure any other improper advantage. The Supplier shall not provide Neste employees with any gifts or hospitality in any situation in which said gifts or hospitality might influence, or appear to influence, employee's decision in relation to the Supplier.

To comply with minimum requirements, Neste expects that:

- You strictly prohibit corruption and bribery and you have adequate routines in place to avoid such in connection with your business operations.
- You or your employees never try to influence your business partners or Public Officials by offering or providing benefits or payments that could be regarded as corruption or bribes (e.g. excessive gifts and hospitality or other benefits, facilitation payments, kickbacks, personal loans or discounts, employment or any other benefits of value).
- You have clear communication on how to deal with any corruption and bribery issues, including how concerns should be communicated and dealt with.

Examples of good practices:

- You have a clear company policy/statement which prohibits corruption and bribery in connection with your business operations.
- You have a policy which prohibits provision of excessive gifts or hospitality to your business partners, including rules on refraining from giving gifts or hospitality to Public Officials.
- You provide regular training for your employees to ensure that they are aware of key principles on how to prevent corruption and bribery and of the potential consequences of non-compliance.

3.2 Competing Fairly

The Supplier shall compete in a fair manner in compliance with all applicable antitrust laws and regulations, and shall have standards and procedures in place to ensure that its directors and employees do not engage in any anti-competitive practices.

Neste is committed to free and fair competition in all countries where it operates. We believe that playing fairly leads to successful business and fosters accountability and a good reputation. Infringement of competition laws may result in large financial penalties and possible criminal liability, and lead in adverse publicity that damages the company's reputation.

To comply with minimum requirements, Neste expects that:

- You always carry out your business in line with applicable competition and antitrust laws, and do not engage in any anti-competitive practice, such as price fixing, sharing markets or customers, exchange of competitively sensitive information between competitors or conduct other prohibited cooperation or arrangement with competitors.

Examples of good practices:

- You have a company policy that requires you to always carry out your business in line with applicable anti-trust/competition laws and promote awareness of the policy amongst your employees.
- You provide regular training for your employees, in particular for employees who interact with competitors or negotiate or execute deals with commercial partners, on how to comply with anti-trust/competition laws.
- In case you encounter complex and uncertain situations related to fair competition practices, you consult external experts, such as competition lawyers or similar.

3.3 Compliance with anti-money laundering and privacy rules and trade sanctions

The Supplier shall comply with all applicable laws and regulations on anti-money laundering and privacy and on all applicable economic and trade sanctions.

To comply with minimum requirements, Neste expects that:

- You have adequate routines in place to detect money laundering activities. In practice, this means e.g. that you regularly verify the identity of both new and existing customers and business partners, and that you have procedures for reporting practices or transactions that you find suspicious.
- You conduct accurate and timely internal and external reporting of any suspicions of money laundering, terrorist financing or other financial crime. You actively encourage your employees to detect and report any such activities.
- You maintain reliable, transparent and accurate financial records.
- Your company is compliant with data privacy laws and you have secured personal data through appropriate organizational and technical measures.

Examples of good practices:

- You have a company policy that requires you and your employees to always carry out your business in line with applicable anti-money laundering legislation, and you regularly train to your employees on how to act in compliance and detect signs of money-laundering.
- You have a risk management process in place and appropriate due diligence measures to identify your customers and business partners and assess the risk of money laundering in all business relationships (also known as “KYC” procedure). You have enhanced due diligence measures in place for high-risk customers and business partners.
- You carry out regular checks on your business partners to ensure that they are not designated, blocked or otherwise targeted by applicable economic or trade sanctions in order to avoid doing business with sanctioned parties.
- You have acknowledged which of your business processes include personal data, and you have taken steps to prevent unauthorized access, disclosure, alteration, or destruction of personal data in line with privacy legislation applicable to your operations. You maintain appropriate records of your data processing activities and inform data subjects about the processing of their personal data. You have in place processes to detect and report data breaches, as required by applicable legislation.

3.4 Avoiding conflicts of interests

The Supplier shall avoid any situations where a conflict of interest between the Supplier and Neste exists including interactions with a Neste employee that could create a conflict of interest with Neste employee's duty to act in the best interest of Neste. The Supplier shall disclose to Neste any potential or existing conflict of interest situation in its relationship with Neste.

To comply with minimum requirements, Neste expects that:

- You will always avoid conflict of interest situations. A conflict of interest occurs, for example, when you or your employees have personal affiliations with Neste, or if Neste employees have a financial interest and/or personal affiliations in your business.
- You immediately report to Neste if you suspect that there exists a conflict of interest situation.

Examples of good practices:

- You have a policy in place which includes rules on refraining from situations that can be considered constituting a conflict of interest and regularly train your employees on such policy.
- You have adequate routines in place on how to report on potential and actual conflicts of interest.

A close-up photograph of a thick, gnarled tree branch covered in vibrant green moss. The branch extends diagonally across the frame. The background is a soft-focus forest scene with dappled sunlight creating a bokeh effect of bright green and white circles against a darker green backdrop.

4. Human and labor rights

Neste respects the rights enshrined in the Universal Declaration of Human Rights and the fundamental rights in the eight core conventions of the International Labor Organization which form the basis for Neste's Human Rights Commitment.

To comply with minimum requirements, Neste expects that:

4.1 Worktime, rest and wages

- You keep record of your employees working hours, and working hours are divided into normal and overtime hours.
- Workers are entitled to have breaks, rest time, sick leave, annual leave and parental leave, and appropriate records of these are kept.
- You ensure that all overtime is consensual (unless necessary and mandated according to local laws) and compensated, at minimum, in accordance with local laws.

4.2 Employment contracts

- You ensure that the key terms and conditions of the employment contract are either written or verbally explained in a language that is understood by the employee.
- Employees enter the employment relationship freely and employment terms and conditions are agreed to voluntarily.

4.3 Child labor and age of work

- You do not employ persons under the age of 15 and you have procedures in place to verify the age of new and existing workers.
- Young workers are not required to perform tasks that could be considered hazardous, such as work at night, and their working hours do not conflict with school hours.

4.4 Forced or involuntary labor

- You have adequate processes to prevent forced labor within your operations.
- Workers are free to terminate their employment and leave after a reasonable notice period.
- You do not confiscate or otherwise deny workers access to their identification documents, immigration documents, passports, work permits, or similar.
- Workers are never required, neither by you or recruitment agencies, to pay a fee or deposit in relation to employment.

4.5 Discrimination

- Discrimination in any form is not tolerated, and that employees with the same experience and qualifications receive equal opportunities and pay for equal work.
- You have reporting channels that employees can use to report suspected cases of discrimination, and processes in place on how to act upon such reports. You ensure that reporting in good faith can be done without fear of retaliation.

4.6 Harassment

- You do not tolerate any type of harassment or bullying of employees, covering e.g. physical, sexual, psychological or verbal harassment or abuse, or embarrassing acts as a disciplinary measure.
- You have reporting channels that employees can use to report suspected or actual cases of harassment, and processes in place on how to act upon such reports. You ensure that reporting in good faith can be done without fear of retaliation.

4.7 Freedom of association

- You recognize and respect employees' right to freedom of association and collective bargaining in accordance with applicable legislation.
- You ensure that company policies, procedures and practices do not discriminate against employees because of their views on trade unions or for their trade union activities.

Examples of good practices:

- You commit to the Neste Human Rights Commitment and Neste Human Rights Principles, which are applicable to all of Neste's operations, suppliers and business partners.
- In the absence of a legal minimum wage, wages meet the industry prevailing wage for similar work in the immediate area in the country of employment. Neste encourages its suppliers to strive for a living wage.
- Employees are provided with a written labor contract or employment letter in a language they understand that accurately reflects the terms of employment.
- You regularly train all your employees, and in particular staff members responsible for young workers, in order to ensure that they are aware of the working tasks that are considered suitable and safe for young workers.
- You have established a procedure on how to respond in case harmful child labor is detected and ensure that such procedures are the best interest of the child.
- You regularly train all your employees on how to detect signs on forced labor and how to act in case such signs are detected.

Examples of good practices:

- You hire workers directly to the extent possible, or through recruitment agencies that have policies and procedures in place to prevent compulsory forced labor.
- Workers that have been charged recruitment fees are fully reimbursed, and contracts with recruitment agencies found to have charged fees are terminated.
- You regularly train your all employees on how to detect and prevent discriminatory practices, harassment and bullying, and keep record of such trainings.
- You pay attention to employees that are most vulnerable to discrimination (e.g. minorities and indigenous people).
- In addition to not discriminating on the basis of race, color, religion, sex, political opinion, national extraction, social origin, you also ensure that you do not discriminate on the basis of age, sexual orientation, gender, gender expression, national origin, caste, ethnic origin, union affiliation, marital status, social group, pregnancy, medical condition, disability, or any other distinction.
- You allow alternative forms of worker representation, association and bargaining, in case the local law restricts the right to freedom of association and collective bargaining.

5. Occupational health, safety and security

A photograph of two workers from behind, looking out at the ocean. They are wearing white hard hats with MSA logos and dark safety glasses. Their high-visibility work jackets are dark blue with bright yellow-green reflective panels on the shoulders and upper back. The word 'NESTE' is printed in white on the back of both jackets. The worker on the left is pointing towards the horizon. The background shows a blue sea under a blue sky with scattered white clouds.

The Supplier shall provide its employees with a healthy, safe and secure workplace in compliance with all laws and regulations applicable to its operations.

To comply with minimum requirements, Neste expects that:

- You comply with Neste's Life Saving Rules when working at Neste premises, available at www.neste.com/corporate-info/sustainability/safety.
- You comply with applicable health and safety requirements separately agreed with Neste as well as applicable health and safety requirements from authorities.
- You ensure that appropriate health and safety information and equipment are provided to your employees and contractors, and are used as instructed.
- You ensure that all machines and other equipment used in production and operations are equipped with the necessary protection gear and all applicable warning signs are well placed.
- You provide employees and contractors with drinking water, clean toilets, adequate ventilation, emergency exits, proper lighting and access to first aid supplies or other provision for emergency care.

Examples of good practices:

- You have documented the Health and Safety Policy and applicable safety instructions are in place.
- You have an occupational health and safety management system according to an OHS standard.
- You have provided training to all workers regarding the Health and Safety Policy and Safety, possible safety risks and the importance of PPE's (personal protective equipment).
- You have nominated an individual responsible for co-ordinating safety issues and efforts to improve safety performance.
- You keep evidence that accidents/injuries have been investigated and preventive actions taken.
- You conduct and record routine fire drills, including the on-going maintenance of any related fire equipment.
- You have clearly marked separate storage for chemicals with documented records of usage and chemical types.

6. Environmental impact and climate change



The Supplier shall support a precautionary approach to environmental challenges and undertake initiatives to promote greater environmental responsibility. The Supplier is encouraged to establish and implement procedures to minimize any adverse impact of its operations on the environment and to demonstrate continuous improvements therein.

Examples of good practices:

- Your top management is committed to environmental management by establishing, implementing, maintaining and communicating the Environmental Policy which is appropriate to the purpose and context of your business.
- You demonstrate that the relevant environmental permits, including use and disposal of resources (e.g. water, waste, air and soil emissions. etc.) are current and valid.
- You have practical plans in place to reduce the environmental and climate-related impacts from your business activities, including supply chain, production, products and services.
- You have addressed your most significant identified environmental impacts, including risks and opportunities.
- You monitor, measure, evaluate and keep record of any impacts, use and discharge of natural resources (e.g. energy use, water use, emissions to the environment, waste).
- You have nominated responsible person(s) for co-ordinating your site's efforts to improve environmental performance.
- You have trained your workers to minimize wasteful resources (e.g. switching off lights or machinery when not needed, sorting and recycling wastes)

To comply with minimum requirements, Neste expects that:

- You fulfil applicable environmental requirements set forth in relevant laws, regulations and environmental permits in the jurisdiction where you operate.
- You monitor, control and appropriately treat wastewater, emissions to soil, air emissions and waste including the treatment of hazardous waste in compliance with applicable legislation and following local authority's instructions.
- You have prepared planning actions to prevent and mitigate adverse environmental impacts.
- You consider the climate impact of your operations and undertake greenhouse gas reduction measures where reasonable.

A scenic view of a rocky coastline. In the foreground, large, light-colored rocks are partially submerged in the water, with some green algae visible. A small, dark, pebbly beach is visible between the rocks. The water is a deep blue, and the sky is a clear, light blue with some wispy clouds. In the background, a line of trees and a few buildings are visible on the horizon.

7. Reporting requirement

The Supplier shall report any non-compliance with this Code to Neste Chief Compliance Officer, P.O. Box 95, 00095 NESTE, Finland.

Neste's business partners and other stakeholders may report suspected violations (anonymously and confidentially) by using Neste Ethics Online at: www.speakupfeedback.eu/web/c3ubru

To comply with minimum requirements, Neste expects that:

- You report any non-compliance with this Code to Neste as soon as any non-compliance has occurred, and it has been discovered.

Examples of good practices:

- You have documentation and/or a plan available on dealing with the breach as well as a description on actions taken and/or actions to be taken to address the issue
- You inform your employees and make them aware of Neste's reporting process.

Glossary of terms

A long, straight wooden pier with railings extends from the foreground into the distance, leading the eye towards the horizon. The pier is made of dark wood and has a railing on both sides. The ocean is a calm, light blue color, and the sky is a clear, pale blue. In the far distance, a small structure is visible on the horizon.

Anti-money laundering

- “Money laundering is the process by which criminal proceeds are “cleaned” so that their illegal origins are hidden. It is usually associated with the types of organised crime that generate huge profits in cash, such as trafficking in drugs, weapons and human beings as well as fraud. Although it is not possible to measure money laundering in the same way as legitimate economic activity, the scale of the problem is considered to be enormous.”* (EU Commission)

Bribery

- The offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, favors etc.). (Transparency International)

Conflict of Interest

- A conflict of interest means a situation where an individual or the entity for which they work is confronted with choosing between the duties and demands of their position and their own private interests.
- A conflict of interest occurs when an individual’s personal interests - family, friendships, financial, or social factors - could compromise his or her judgment, decisions, or actions in the workplace.

Economic and trade sanctions

- Economic and trade sanctions mean economic and trade sanction laws, regulations, executive orders, decisions or restrictive measures by competent authorities applicable to Neste or any particular transaction from time to time and case by case and EU and UN sanctions regardless of their applicability.

Facilitation payment

- Facilitation payment (also called as “speed payment” or “grease payment”) is a form of corruption, and is offered or made to a Public Official with an intention of influencing the Public Official in his official capacity, to secure or expedite the performance of a routine or governmental or official action, such as obtaining permits or licenses, clearing goods through customs or processing of other official documents.

Corruption

- Corruption is the abuse of entrusted power for private gain. It can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. (Transparency International)

Fundamental core conventions of the International Labor Organization

- Covers subjects that are considered to be fundamental principles and rights at work:
 - freedom of association and the effective recognition of the right to collective bargaining;
 - the elimination of all forms of forced or compulsory labor;
 - the effective abolition of child labor; and
 - the elimination of discrimination in respect of employment and occupation.

Gift

- Gift means any tangible or intangible benefit given free of charge or clearly deviating from the fair value, and offered or given as a mark of friendship or appreciation, in order to promote a company's brand, or in order to mark an occasion or festival. A Gift can consist of goods as well as services.

Hospitality

- Hospitality means things offered free of charge in connection with a business relationship, and includes meals (lunches and dinners), entertaining, tickets to various social and cultural and sports events, travel or other related expenses paid for or by a prospective or existing customer of business partner, which are not included as part of a normal commercial agreement. Occasion where the giver is not present at the entertainment or event is a Gift rather than Hospitality.

Kick-backs

- A kickback is a form of negotiated bribe in which part of the sum already paid and received is returned (“kicked back”) to a business partner's employee or representative, or using other means to channel payments and provide inappropriate advantage to employees, their relatives, business associates or to government as a reward for getting or furthering business. Kickbacks can take place both in private and public sectors.
- A kickback occurs, for example, if a supplier offers to pay back part of the contract price as a reward to a person who has influenced the selection of the supplier, if the supplier wins a tender for a supply contract.

Occupational health and safety (OHS) and environmental management standards

- Occupational health and safety refer to health and safety, occupational health and safety and welfare of people at work. The employer and the supervisors acting as the employer's representatives are legally responsible for the safety and healthiness of the workplace. Occupational health and safety experts promote the working conditions of the workplace. Employees are obliged to take care of their own safety and the safety of their co-workers.
- Throughout systematic environmental management organizations can minimize how their operations (processes, etc.) negatively affect the environment (i.e. cause adverse changes to air, water, or land), comply with applicable laws, regulations, and other environmentally oriented requirements, and continually improve in the above.
- Standards are an important element for systematic management of safe and healthy at workplaces, and prevention of pollution and minimization of waste. Occupational health and safety related standards are e.g. ISO 45001 Occupational health and safety, and OHSAS 18001 Occupational Health and Safety Assessment, whereas mostly used environmental management standard is ISO 14001.

Public Officials:

In this context Public Officials should be understood as:

- An officer or employee acting in an official capacity for or on behalf of a government or any department, agency or administrative organ thereof (e.g. heads of state, ministers, members of parliament);
- An officer or employee of a public agency or institution, including any person who holds a legislative, administrative or judicial position, regardless of whether elected or appointed (e.g. policemen, judges, prosecutors, employees of tax and customs agencies);
- An officer or employee of a public international organization (e.g. the World Bank, the United Nations);
- An officer of, or individual who holds a position on a political party or a candidate for a political office; and
- An officer or employee of a state-owned or state-controlled entity, meaning an entity with a share more than 50% owned by the government, or an entity over which a government has a voting control or ability to appoint officers or directors.

Universal Declaration of Human Rights

- Cornerstone of modern human rights law (10.12.1948),
- A common standard of achievements for all peoples and all nations; and
- Sets out the fundamental human rights to be universally protected

