

## Neste renewable raw material grievances February 2026

No	Target of grievance	Relationship with Neste (Direct/Indirect raw material sourcing/Other)	Parent Company Group	Grievance raiser/report/link	Status
1	PT Loka Indah Lestari	Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group	Kencana Agri	<a href="#">Mighty Earth Rapid Response Report 54</a>	[MONITORING] January 2026: Mighty Earth alleges that PT Loka Indah Lestari cleared approximately 740 ha of forest. Prior to Mighty Earth's report publication, Neste engaged with its direct suppliers and its sustainability partner to understand these alerts. According to these stakeholders, the land clearance was primarily attributed to encroachment by local communities within PT Loka Indah Lestari's concession and regulatory pressure from local authorities to develop the remaining land within its concession.
2	PT Antang Sawit Perkasa	Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group	Tianjin Julong	<a href="#">Mighty Earth Rapid Response Report 53</a>	[MONITORING] November 2025: Mighty Earth alleges PT Antang Sawit Perkasa (PT ASP) conducted peatland development for oil palm expansion within its concession boundaries. PT ASP is not a supplier to Neste. Neste is indirectly linked to PT ASP through its supply chain via third-party mills belonging to the Tianjin Julong group.
3	PT Sintang Agro Mandiri	Indirect supplier	Prima Lestari Investama	<a href="#">Mighty Earth Rapid Response Report 50</a>	[MONITORING] August 2025: Neste has engaged with its Tier 1 supplier to initiate investigation and is waiting for further investigation results and clarification.
4	PT Jalin Vaneo	Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group	Pasifik Agro Sentosa	<a href="#">Mighty Earth Rapid Response Report 50</a>	[MONITORING] August 2025: Neste has engaged with its Tier 1 suppliers to initiate investigation and is waiting for further investigation results and clarification.
5	PT Prasetya Mitra Muda	Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group	PT Nusantara Sawit Persada (NSS Group)	<a href="#">Mighty Earth Rapid Response Report 45</a>	[MONITORING] August 2024: Neste reached out to its direct supplier immediately when Mighty Earth informed about the report. PT Prasetya Mitra Muda (PT PMM) has confirmed that the land clearing occurred within the company's concession area, outside of any identified HCV/HCS areas in the HCV/HCS assessment. PT PMM has agreed to cease further clearance and implement the following mitigation measures: <ol style="list-style-type: none"> <li>1. The company will immediately stop land clearing in any areas within its concession that have not yet undergone an HCV/HCS assessment.</li> <li>2. The company will conduct additional HCV/HCS study for targeted areas intended for further development, followed by an integrated peer review within the HCVRN.</li> <li>3. Land development will only resume after the additional HCV/HCS study is completed and in areas classified as "go" areas. The</li> </ol>

					<p>company commits to adhering to any changes or recommendations arising from the peer review process.</p> <p>4. The company acknowledges its responsibility for the deforestation that has occurred and will use the HCV/GCS assessment as the basis for a potential recovery plan, depending on the outcome of the HCV/HCS assessment.</p> <p>Neste will monitor PT PMM's compliance with these commitments through our direct supplier.</p>
6	PT Mamuang, PT Agro Nusa Abadi, PT Lestari Tani Teladan	Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group	Astra Agro Lestari	<u>Friends of the Earth US (FoE)</u>	<p>[MONITORING] January 2026: AAL published its <u>fifth progress report</u> covering the implementation of its action plan from July 2024 to December 2025.</p> <p>July 2025: AAL and its consultants convened a second stakeholder sharing session in Singapore. The meeting's objective was to share progress of their Action Plan. During the session, AAL provided updates on the operational circumstances and outlined the company's planned steps to move forward with the action plan.</p> <p>June 2025: AAL published its first-year action plan implementation <u>report</u>.</p> <p>March 2025: AAL published its <u>third progress update</u> on its activities and challenges in the implementation of the action plan.</p> <p>December 2024: FoE published an <u>article</u> about public letters from UN Special Rapporteurs and Working Groups detailing alleged human rights violations concerning AAL. AAL <u>states</u> that they have responded accordingly and reiterates their willingness to engage in discussions with FoE and Walhi.</p> <p>November 2024: AAL published its <u>second progress report</u> on its action plan implementation made by the three subsidiaries, PT Mamuang, PT LTT and PT ANA. According to the report, PT LTT has begun construction of the public cemetery area (TPU) infrastructure and installed communal wells and sanitation facilities for the Towiora villagers; PT AHA has conducted several meetings facilitated by EcoNusantara (ENS), with academics and NGOs to explore opinions / perspectives on community empowerment and conflict resolutions in Sulawesi in general, and AAL acknowledges that this process is still in its early stages. With regards to PT Mamuang, through its engagement with the communities, the company agreed to explore more empowerment programs to supplement the existing support given to the community and have organised gatherings with the communities to discuss feedback on implemented programs and future expectations.</p> <p>Neste also engaged with AAL directly to better understand the situation on the ground and their response to <u>FoE's recently published article</u> condemning AAL</p>

				<p>for allegedly using violence and threats against local communities. We understand from AAL that they have planned engagement activities with stakeholders in the region, including local civil society organisations, academics, and impacted communities, to address the grievances raised and there are ongoing investigations and legal discussions with the government. In addition, AAL invited its stakeholders to their stakeholder workshop to walk their stakeholders through the verification results made by ENS, their implemented action plans, and address any questions or concerns stakeholders may have.</p> <p>August 2024: Our supplier has confirmed that they have ceased sourcing from PT Letawa to avoid any sourcing linkages with the 3 implicated AAL subsidiaries in Sulawesi. Please refer to Apical's <a href="#">grievance tracker</a> for more information. We remain committed to monitoring the action plans made by AAL and ensuring that the company is following through on their commitments, by directly engaging with our suppliers and AAL. Neste engaged with the AAL team together with its direct supplier, to understand the situation on the ground and the timeline for implementing the action plans. We have understood that the action plans are being carried out with the participation and consultation of the impacted communities. AAL also conveyed that they are working together with the local government to resolve the issues. AAL's August progress report can be found in <a href="#">this link</a>.</p> <p>July 2024: AAL <a href="#">announced</a> its RSPO membership application. FoE, through their <a href="#">press release</a>, published an open letter along with over 30 international civil societies, calling for RSPO to withhold membership from AAL.</p> <p>June 2024: Friends of the Earth US reached out to Neste regarding its report named: <a href="#">Cultivating Conflict, how Astra Agro Lestari, brands, and big finance capitalise on Indonesia's governance gaps</a>, which alleges that PT Astra Agro Lestari's subsidiaries have been involved in issues on land rights, governance and environment. Neste immediately reached out to its direct suppliers and sustainability partner, and received written responses. Our direct suppliers do not source directly from the three implicated subsidiaries of AAL in Sulawesi, but at group level. FoE report also alleged that PT Letawa, an upstream mill in our supply chain, may potentially source from the three implicated subsidiaries. Regarding the protest outside Jardine Matheson's offices in London by FoE UK, Walhi and community members from Sulawesi, AAL has released its <a href="#">statement</a> reiterating that it has never committed acts of criminalisation, nor have performed any threats against the community. With regards to the allegations of AAL's encroachment on Indonesian forest areas reported by</p>
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7	PT Borneo International Anugerah, PT Arjuna Utama Sawit, PT Equator Sumber Rezeki	Not part of Neste's supply chain, but indirectly linked through other upstream mills within the same parent group	First Borneo Group	<a href="#">Mighty Earth Rapid Response Report 49</a>	<p>[CLOSED] February 2026: Mighty Earth reported (<a href="#">link</a>) that two mills, PT Mustika Agung Sawit Gemilang (MASG) and PT Gemilang Sawit Lestari (GSL) were allegedly sourcing from a First Borneo concession in Riau province. Upon inquiry, Neste's Tier 1 supplier confirmed that both mills have ceased sourcing from the concession: PT GSL stopped in December 2025, and PT MASG in January 2026. In February 2026 PT MASG issued a formal letter to our Tier 1 supplier reaffirming PT MASG's commitment to exclude First Borneo group from its supply chain.</p> <p>Neste does not allow its suppliers to source from the First Borneo group. Neste is engaging with its Tier 1 suppliers to investigate other mills identified by Mighty Earth as potentially or allegedly sourcing from the First Borneo group; these will be documented as separate grievance log entries.</p> <p>January 2026: Neste's Tier 1 supplier reported that PT PSL installed signage at its mill gate prohibiting the receipt of fresh fruit bunches obtained illegally or from prohibited areas. Tier 1 supplier will monitor PT PSL's ongoing compliance, including a scheduled field verification visit. Should new evidence of non-compliance emerge, the grievance process will be reactivated.</p> <p>November 2025: Mighty Earth alleged that another mill, PT Sintang Agro Mandiri (SAM), purchased from the First Borneo group. Neste's Tier 1 supplier reported that PT SAM has confirmed that it is not sourcing from First Borneo and has prohibited its mill from sourcing from First Borneo's operational areas. As a preemptive measure, Tier 1 supplier circulated a notification letter regarding these non-compliance issues to all suppliers located within the radius of the First Borneo group's operations, clarifying that First Borneo products are prohibited in the supply chain.</p> <p>Regarding PT PSL, Neste requested its Tier 1 supplier to engage with the mill to strengthen its commitment and operational oversight, following feedback from Mighty Earth that the initial statement was insufficient. In response, PT PSL has confirmed its commitment to the cessation of sourcing from BIA and all subsidiaries of the First Borneo group, and it has committed to implementing active outreach and communication with all its FFB suppliers to ensure awareness of not sourcing from non-compliance areas. PT PSL has issued an updated statement of letter which formalises its corrective actions. Neste is monitoring the implementation of these corrective actions through ongoing engagement with its Tier 1 supplier.</p> <p>October 2025: Further investigation revealed that a cooperative, Koperasi Sinar Fajar Borneo (KSFB) supplying PT PSL had sourced from PT KAA. PT</p>
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Neste does not operate any palm oil refineries, plantations and is not a palm oil trader. Neste does not source crude or refined palm oil for its renewable products.

Direct suppliers refers to parent company groups that have a direct business relationship with Neste.

Indirect suppliers refers to parent company groups that do not have a direct business relationship with Neste.

### Neste's No-Buy List

Neste has requested its suppliers to refrain from sourcing from the parent group and its subsidiaries of oil palm estates and mills, and companies listed below for Neste's supply chains. Inclusion of companies or groups on the list below is not an indication of verified wrongdoing. Neste works together with its sustainability partners and suppliers to ensure compliance with its sustainability requirements, and carefully examines the information made available to it. When grievances are brought to our attention and we cannot confirm a company's compliance with our sustainability requirements, we request our suppliers to remove those companies from our supply chains.

No	Parent Groups or Companies	Date Suspended	Summary
1	Best Agro International (Best Group)	December 2018	
2	Sungai Budi Group, including PT Tunas Baru Lampung and PT Sungai Budi	December 2018	
3	AA Sawit Sdn Bhd and Jernih Kemboja Sdn Bhd	March 2022	
4	IndoGunta	December 2022	
5	IndoAgri including Indofood Agri Resources Ltd /, PT Salim Ivomas Pratama Tbk, PT PP London Sumatra Indonesia Tbk, Salim Group	December 2022	
6	Samling	March 2023	
7	Ciliandry Anky Abadi	March 2023	
8	PT Teguhkarsa Wanalestari PT Prima Mas Lestari PT Asia Sawit Lestari	March 2023	As the beneficial owners of the group of companies cannot be determined and the linkages of these companies to the alleged deforesters cannot be verified based on the information available, we asked our suppliers to exclude the three companies from Neste's supply chains. Please note that the two companies, PT Usaha Sawit Unggul and PT Sawit Sukses Sejati, alleged to have been involved in deforestation, are not in Neste's supply chains. The three allegedly-linked mills reported in the report are linked to us via alleged ownership linkages, not sourcing.
9	Jhonlin Group	January 2025	
10	First Borneo Group, including PT Arjuna Utama Sawit, PT Khatulistiwa Agro Abadi, PT Borneo International Anugerah, PT Equator Sumber Rezeki	March 2025	