



Neste Supplier Code of Conduct

Guide for Suppliers

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This Guide follows the same structure as [Neste Supplier Code of Conduct \(NSCoC\)](#), and it includes seven chapters and the Glossary of terms to explain words that have been underlined.

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See the Guide in Spanish and Chinese on neste.com

1. Introduction

Neste's purpose to create a healthier planet for our children drives us to set high standards for sustainability. Our commitments to responsible and ethical business depend not only on our own people but also upon forming relationships with business partners who share our commitments. We also require our suppliers and other business partners to comply with applicable laws and expect them to follow equivalent ethical business standards as stated in [Neste Code of Conduct](#), further described in our [Supplier Code of Conduct](#).



The purpose of this Guide

Neste Supplier Code of Conduct outlines minimum requirements Neste requires its suppliers and other business partners to comply with. This Guide 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.

You may find guidance on:

1. What are Neste's minimum requirements
2. Examples of how to meet Neste's minimum requirements
3. Examples of good practices

Note that this Guide is meant for support purposes and does not contain any legal advice. Each company is fully and solely liable for their own legal and regulatory compliance.



Whom does the Supplier Code of Conduct apply to?

Neste Supplier Code of Conduct applies to

1. **Suppliers, contractors and other business partners** participating in the delivery of products, components, materials or services to Neste
2. **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 complies with the same principles as set out in Neste Supplier Code of Conduct
3. **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 the 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 the 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.



2. Compliance with laws and regulations



2. Compliance with laws and regulations

Requirement: 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.

Guidelines for implementing the mandatory requirement:

- 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
- 3.2 Competing fairly
- 3.3 Compliance with anti-money laundering and privacy rules and trade sanctions
- 3.4 Avoiding conflicts of interests



3.1 Zero tolerance for corruption

Requirement: 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.

Guidelines for implementing the mandatory requirement:

- 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

Requirement: 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.

Guidelines for implementing the mandatory requirement:

- 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 antitrust/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 antitrust/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, privacy rules and trade sanctions

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

Guidelines for implementing the mandatory requirement:

- 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.
- You monitor and implement the changes in the applicable economic and trade sanctions, in order to comply with them at all times.



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, privacy rules, and economic and trade sanctions. You regularly **train your employees** on how to act in compliance with these obligations.
- 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 ("KYC" procedure). You have enhanced due diligence measures in place for high-risk partners.
- **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 processes to detect and report data breaches, as required by applicable legislation.
- 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**.



3.4 Avoiding conflicts of interest

Requirement: 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.

Guidelines for implementing the mandatory requirement:

- 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.



To identify a potential or existing conflict of interest, ask yourself:

“Could my personal interest interfere with those of Neste or might it appear that way to others?” If the answer is yes to either one of the questions, there is most probably a conflict of interest.

4. Human and labor rights

- 4.0 Respect for Human Rights
- 4.1 Employment Standards
- 4.2 Terms of Employment
- 4.3 Children & Young Workers
- 4.4 Forced Labor & Recruitment Fees
- 4.5 Equality & Non-Discrimination
- 4.6 Non-Harassment
- 4.7 Freedom of Association & Collective Bargaining

4. Respect for Human Rights

A basic requirement for all of Neste's Suppliers and Business Partners

Requirement: Neste has made a commitment to respect human rights and remediate adverse human rights impacts throughout our business operations and value chains. In line with this, **we expect our Suppliers to respect internationally recognized human rights**. These are understood, at a minimum, as the rights expressed in:



The International
Bill of Human
Rights



The eight core conventions as set out in
the ILO Declaration on Fundamental
Principles and Rights at Work

The minimum human rights requirements for Neste's Suppliers are set out in the [Neste Supplier Code of Conduct](#). However, Neste encourages and supports its Suppliers to continually improve and develop beyond the minimum, to reach the human rights standards and expectations set out in the [Neste Human Rights Principle](#).

Guidelines for implementing the mandatory requirement:

- You should demonstrate a commitment to respecting human rights in practice, by carrying out **human rights due diligence** in accordance with the [United Nations Guiding Principles on Business and Human Rights](#) and [OECD Guidelines for Multinational Enterprises](#).
- You should consider additional human rights standards relevant to your operations, especially with regards to certain **vulnerable groups** who may need particular accommodation or protection in order to fully enjoy human rights without discrimination e.g. children, women, Indigenous Peoples; LGBTQI+ individuals, young workers, persons with disabilities; national, ethnic, religious or linguistic minorities; migrant workers, refugees.
- You should engage in **joint efforts** to promote respect for human rights, for example by joining the [UN Global Compact](#).
- You should be **transparent** about your efforts to respect the human rights of the workers and communities impacted by your operations, by **publicly reporting** on your progress via the company website or annual report, for example.
- You should have in place appropriate **complaints channels and grievance mechanisms** that employees can use to report actual or suspected cases of human rights violations, and have transparent processes for receiving and following up on reports. You should take steps to ensure that such mechanisms are trusted by employees, and that reports can be made anonymously and confidentially, and without fear of retaliation. Such channels should be promoted to all employees.




4.1 Employment Standards

Requirement: The Supplier shall adhere to applicable laws regarding working hours, minimum wages, overtime, sufficient breaks and rest time, sick leave and annual holidays, as well as parental leave and mandatory benefits (e.g. social security), and have appropriate records of these in place.

The purpose of this requirement is to ensure that employees receive at least basic standards of remuneration and conditions of employment.

Guidelines for implementing the mandatory requirement:

- You should have in place a system to **formally track and record employee working hours and overtime hours**. Except for in extra - ordinary cases such as exceptional peaks of workload, unforeseeable or special circumstances, all **overtime should be voluntary**. Overtime should be compensated at a premium rate (at least the rate defined by law).
- In the absence of local laws, you should aim to, over time, meet the goals set out in the **ILO Convention on hours of work and overtime** so that the regular working week does not exceed 48 hours and other than in exceptional circumstances, the sum of regular and overtime hours in a week does not exceed 60 hours. Where the sum of regular and overtime hours in a week exceeds 60 hours under normal conditions, a plan to implement a step-wise and sustainable reduction toward this goal should be in place.
- All employees should receive a **payslip** for each pay period, in a language they understand, that clearly shows each component of their compensation, including exact amounts allocated for wages, benefits, incentives/bonuses and any deductions. **Wages should always be paid on time and in full**. Wage deductions as a disciplinary measure should not be permitted.
- All work should be compensated according to at least the legal minimum standards, or the appropriate prevailing industry standards (for similar work in the immediate area in the country of employment), whichever is higher. Wages defined in collective bargaining agreements are also acceptable.
 -  **Best practice:** Neste encourages its Suppliers to pay a **living wage**, that ensures an adequate standard of living and access to basic services for employees and their immediate families.
- Workers should have **reasonable breaks** while working and sufficient **rest periods** between shifts. Management should have a system in place to track and monitor this. Workers should be entitled to at least 24 consecutive hours of rest in every 7 day period. If workers are required to work on a rest day due to a genuine need for continuity of production or service, they should receive an equivalent period of compensatory rest immediately following this.
- Employees should be entitled to take sick leave, annual leave, parental leave and other benefits. Appropriate records of this should be kept.



4.2 Terms of Employment

Requirement: The Supplier shall ensure that all employees are made aware of the key terms of their employment prior to commitment to work.

The purpose of this requirement is to prevent deceptive employment practices and ensure that all work is agreed to by employees freely and voluntarily.

Guidelines for implementing the mandatory requirement:

- All employees, both permanent and temporary, should be provided with a **written, understandable contract of employment, or similar employment letter**, outlining their key terms of employment (i.e. working hours, overtime, pay, benefits, leave, disciplinary systems, grievance procedures, etc). The terms of employment must be freely agreed to by both parties and should respect employees' legal and contractual rights.
 - In cases where written employment contracts are not required by local law, you should be able to explain how your company ensures employees are made aware of their terms of employment (for example, documents such as employee handbooks and training materials are considered as reasonable evidence).
- You should take appropriate steps to ensure that employees clearly *understand* the terms of employment prior to their commitment to work - contracts or similar employment letters/documents should always be **written in a language understood by the worker and explained verbally** or visually if required (e.g. for illiterate workers, by using videos to illustrate the nature of the job and work environment).
- Any changes to the terms of employment should be agreed in writing by both employer and worker. Contract substitution - the practice of substituting the agreed employment contract with less favourable terms for the employee once work commences - should be strictly prohibited.



Best practice: Even when employment contracts are not required by local law, it is still recommended that key terms of employment are documented in writing and signed by both the employer and the employee as an acknowledgement that both parties have agreed to the key components of the employer/worker relationship.



4.3 Children and Young Workers

Requirement: The Supplier shall not employ any workers younger than 15 years of age, protect workers of ages 15-17 from work which, by its nature or the circumstances in which it is carried out, is likely to harm their health, safety or morals, and establish systems to ensure fulfilment of and follow-up on these requirements.

The purpose of this requirement is to ensure that Neste Suppliers do not employ children under the minimum age for admission to employment or allow children to be engaged in work that deprives them of their childhood, their potential and their dignity, or that is harmful to physical and mental development.

Guidelines for implementing the mandatory requirement:

- Neste uses the ILO definition for minimum working age - in accordance with ILO Minimum Age Convention, 1973 (No. 138), **the minimum age for admission to employment or work must not be less than the age of completion of compulsory schooling, and in any case must not be less than 15 years of age for normal work.**
- In accordance with ILO Minimum Age Convention, 1973 (No. 138), **you may not hire workers under the age of 18 for positions that require hazardous work**, defined as work which is likely to harm the health, safety or morals of children. This includes work that interferes with schooling, is excessively difficult or performed over long hours, night work, work that takes place in a hazardous environment, or in dangerous and unhealthy conditions that can lead to a child being killed, injured or made ill as a result of poor safety and health standards or employment conditions.
- You should have appropriate, documented and formalized procedures in place to **verify the age** of new and existing employees.
- You have established a procedure on **how to respond in the case that harmful child labor is detected** on your worksite, and such procedures are the best interest of the child.



Best practice: You should commit to respecting, supporting and promoting children's rights, and work to implement the [Children's Rights and Business Principles](#).



4.4 Forced Labour & Recruitment Fees

Requirement: The Supplier shall not use any compulsory or forced labor, and ensure that recruitment fees and associated costs are not borne by workers.

The purpose of this requirement is to prohibit all forms of forced labor, including also the prohibition of practices that can lead to forced labor such as document retention, recruitment fees and deceptive practices regarding employment contracts.

Guidelines for implementing the mandatory requirement:

- **Forced labor** includes all situations of exploitation that a person cannot refuse or leave, because of threats, violence, coercion, abuse of power or deception, including, but not limited to trafficking in persons, slavery, servitude, forced marriage, forced labour, debt bondage, involuntary prison labor, deceptive recruiting for labour or services, and the worst forms of child labor.
- The **retention of employee identity documents** by the Supplier, or any other party acting on behalf of the Supplier (e.g. recruitment agents, labour agencies or labour contractors), is prohibited. Employees must at all times retain possession and control of their own identity, travel and personal documents, including but not limited to, passports, ID cards, identity papers, work permits, and other similar personal legal documents.
- All employees should have **freedom of movement**, not be confined to the workplace facilities or premises, and be able to move leave their place of work when their shift ends. Workers should be **free to terminate their employment** and leave the company after a reasonable notice period.

- You should ensure employees do not have to pay any **recruitment fees or related costs**, as defined by the ILO, regardless of where or how employees are recruited.



Best practices:

- You should commit to acting in accordance with the Employer Pays Principle, which stipulates that no worker should pay for a job - the costs of recruitment should be borne not by the worker but by the employer.
- You hire workers directly whenever possible. If it is absolutely necessary to use recruitment agencies, you should select only those who have policies and procedures in place to prevent forced labor. Workers that have been charged recruitment fees should be fully reimbursed, and contracts with recruitment agencies found to have charged them the fees should be terminated.
- You regularly train all your employees on how to detect and report signs on forced labor



4.5 Equality & Non-Discrimination

Requirement: The Supplier shall provide equal opportunity and treatment in employment, without regard to race, color, religion, sex, political opinion, national extraction, social origin or any other similar distinction which is not based on the inherent requirements of the work.

The purpose of this requirement is to ensure all employees are treated fairly and equally, and that the company provides equal opportunities in all areas of employment, without discrimination on any grounds.

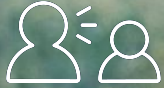
Guidelines for implementing the mandatory requirement:

- You are expected to ensure that all employees have access to **equal and equitable opportunities** in all areas of employment (e.g. recruitment, compensation, advancement, promotion, rewards and benefits, training, discipline, termination and retirement).
- You should put in place **policies and implementation procedures to prohibit and prevent discrimination** on the basis of any ground, including race, ethnicity, age, gender, gender identity, sex, sexual orientation, disability, medical condition, genetic information, colour, religion, country of origin, nationality, ancestry, caste, marital status, pregnancy, dependants, social class, role, union membership, political views or any other characteristic protected by local law or regulation.
- These policies should include actions to protect the rights of any employee considered **vulnerable** to discrimination.
- Appropriate human resources **records should be kept and data analysed** to ensure and monitor progress on achieving equality is achieved in practice.



Best practice: Programmes addressing the needs of the most vulnerable workers should be implemented e.g. flexible work time options, remote work, child care, mentoring programmes, telecommuting, accessible options for people living with disabilities, etc.

- Staff members and managers responsible for hiring, paying, training, promoting, disciplining and terminating workers should be **trained** to avoid discrimination in exercising their duties.



4.6 Non-Harassment

Requirement: The Supplier shall not tolerate any type of harassment of its employees whether direct or indirect, physical or verbal.

The purpose of this requirement is to ensure there is zero tolerance for any type of harassment whether emotional, physical or verbal, in the workplace.

Guidelines for implementing the mandatory requirement:

- You should have a **policy and implementation processes** in place to create and maintain a workplace free of harassment. There should be zero-tolerance for any form of harassment, intimidation, abuse, or bullying. This includes all forms of physical, sexual, psychological or verbal harassment.



Best practice: You **regularly train all your employees** on how to detect, prevent and report discriminatory practices, harassment, bullying, and other forms of abuse, and keep records of such trainings.

- You should promote the use of company **complaints channels or grievance mechanisms** and encourage employees to report any suspected or actual cases of harassment, abuse or discrimination.

- **Harassment** should be understood as unwelcome conduct which creates a work environment that a reasonable person would consider intimidating, hostile, or abusive. This includes, but is not limited to, offensive jokes, slurs, or name calling, physical assaults or threats, intimidation, exclusion, humiliation, ridicule or mockery, insults or put-downs, offensive objects or pictures, and raising issues maliciously or in bad faith.
- **Sexual harassment** should be understood as behavior that includes, but is not limited to, unwanted physical sexual advances, verbal or written advances, offers of work advantages in exchange for sexual favors, proposals for unwanted appointments or physical contact, and retaliation or threatening attitudes in the face of refusals to advances. It may also include winking, gestural or disparaging comments of a sexual nature, and sexual jokes, ridicule, images or texts.



4.7 Freedom of Association & Collective Bargaining

Requirement: The Supplier shall recognise and respect employees' right to organize freely and bargain collectively.

The purpose of this requirement is to ensure that Suppliers recognise and respect employees' rights to organize freely and bargain collectively if they so wish.

Guidelines for implementing the mandatory requirement:

- You must respect the right of your employees to be represented in order to pursue their legitimate interests, to form or join a trade union of their own choosing, and to bargain collectively, **as well as their right not to do so**. You should also respect the right of employee representatives to be acknowledged as partners in negotiations and consultations. Where employees wish to be represented by trade unions or works councils, you should cooperate in good faith with the bodies that employees collectively choose to represent them.
- In situations where freedom of association is restricted or prohibited by law, or if no recognised union exists in a given area of operation, you should be open to, and **supportive of, alternative means of worker representation and engagement**. You should not hinder initiatives to establish alternative means to achieving effective freedom of association and collective bargaining.
- You must ensure the effective **implementation** of legally binding collective bargaining agreements.
- You should ensure that company policies, procedures and practices **do not discriminate** against employees because of their views or involvement/non-involvement in trade union activities.
- You should have in place **clear policies, procedures and training of workers** and managers to ensure that freedom of association in day-to-day operations is in place.



Best practice: Social dialogue on all aspects of work is established with workers.



5. Occupational health, safety and security

- 5.1 Neste Life Saving Rules
- 5.2 Complying with requirements
- 5.3 Appropriate health and safety information and equipment
- 5.4 Right to basic services

5. Occupational health, safety and security

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

Common occupational hazards:

- Noise and loss of hearing
- Work at heights and falling
- Exposure to hazardous substances during chemical handling
- Electrocutation from electrical equipment
- Hot work and fire
- Accidental slips and trips
- Injuries due to malfunction or improper handling of forklifts or mobile elevating work platforms
- Collisions with moving vehicles
- Injury due to collapsed lifting equipment
- Injury during manual handling of loads



Examples of good practices:

- You have nominated an **individual responsible** for coordinating safety issues and carried out efforts to improve safety performance.
- You **keep evidence** that **accidents/injuries** have been investigated and actions are being taken to avoid similar incidents in the future.
- You **ensure incompatible chemicals are stored separately** in labeled storage areas, and documents such as safety data sheets and chemical register are maintained
- You have a **certified health and safety management system**.



5.1 Neste Life Saving Rules

5.2 Complying with requirements

Requirement: The Supplier shall comply with Neste's Life Saving Rules when working at Neste premises.

Guidelines for implementing the mandatory requirement:

- You comply with Neste's Life Saving Rules when working at Neste premises, available at www.neste.com/about-neste/how-we-operate/safety:
 1. Working at heights
 2. Confined spaces
 3. Equipment isolation
 4. Work permit
 5. Traffic hazards



Examples of good practices:

- You have a documented **Health and Safety Policy, applicable safety instructions, written risk assessments and work permit processes** in place.
- You conduct and record routine fire drills, and perform documented **inspections** and **maintenance** for machines, fire protection equipment and other work equipment.

Requirement: The Supplier shall comply with health and safety requirements if, and to the extent, separately agreed with Neste.

Guidelines for implementing the mandatory requirement:

- You comply with local health and safety regulations and requirements separately agreed with Neste, e.g. requirements on
 - work instructions
 - trainings
 - maintenance and inspection of equipment
 - work permits used in hazardous work



5.3 Appropriate health and safety information and equipment

5.4 Right to basic services

Requirement: The Supplier shall ensure that appropriate health and safety information and equipment are provided to its employees and contractors.

Guidelines for implementing the mandatory requirement:

- You ensure that appropriate health and safety information and personal protective equipment (PPE) are provided to employees and contractors.
 - E.g. Provide adequate training and PPE for chemical cleaning



Examples of good practices:

- You have provided **training** to all workers and contractors regarding health and safety including potential risks, actions to mitigate the risks, actions required in cases of emergencies and the importance of PPE (personal protective equipment).

Requirement: 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.

Guidelines for implementing the mandatory requirement:

- You ensure that each employee and contractor has access to drinking water, clean toilets, adequate ventilation, emergency exits, proper lighting and access to first aid supplies or other provision for emergency care.



6. Environmental impact and climate change

- 6.1 Fulfilling environmental laws, regulations and permits
- 6.2 Monitoring, controlling and treating waste and emissions
- 6.3 Climate impact and greenhouse gas reduction

6. Environmental impact and climate change

Requirement: 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.

Pay special attention to these topics:

- Carbon footprint
- Resource efficiency and circular economy
- Energy use
- Water use
- Protection of biodiversity and forests
- Air emissions



Examples of good practices:

- **Management commitment:** Your **top management** is committed to environmental management by establishing, implementing, maintaining and communicating the voluntary **Environmental Policy** which is appropriate to the purpose and context of your business.
- **Resourcing & training:** You have sufficient resources and **nominated responsible person(s)** to improve environmental performance. You **train your employees** to minimize waste of resources, avoid harmful environmental impacts and operate in exceptional situations, which may pose risk for the environment.



6.1 Fulfilling environmental laws, regulations and permits

Requirement: The Supplier shall fulfil applicable environmental requirements set forth in relevant laws, regulations and environmental permits in the jurisdiction where the Supplier operates.

Guidelines for implementing the mandatory requirement:

- You ensure legal compliance in terms of emissions, pollution, contamination and waste.
- You have in force all relevant environmental permits for air emissions, waste, wastewater discharges and/or noise & odour nuisance coming from your operations.
- You meet the requirements (e.g. air emission levels, wastewater quality, noise levels) set by those permits.



Examples of good practices:

- **Compliance & risk management:** You demonstrate that the relevant **environmental permits are current and valid**, including permits relating to the use and disposal of resources (e.g. water and waste). You have identified and addressed most significant **environmental risks and opportunities**.



6.2 Monitoring, controlling and treating waste and emissions

Requirement: The Supplier shall, in its operation, monitor, control and appropriately treat wastewater, air emissions and waste generated from its operations including, without limitation, the treatment of hazardous waste, in compliance with applicable legislation and process manufacturer's instructions.

Guidelines for implementing the mandatory requirement:

- You monitor, control and appropriately treat wastewater, soil and air emissions and waste. Treatment of hazardous waste is carried out in compliance with applicable legislation and local authority requirements.
- If your company's operations result in wastewater generation, the wastewater is either treated on-site or by an external facility.



Examples of good practices:

- **Monitoring & reducing impacts:** You monitor, measure, evaluate and keep records of your environmental impacts and use of natural resources. You have practical plans in place to reduce the impacts from your business activities.



6.3 Climate impact and greenhouse gas reduction

Requirement: The Supplier shall, in its operation, consider the climate impact of its operations and undertake greenhouse gas reduction measures where reasonable.

Guidelines for implementing the mandatory requirement:

- You should consider the **climate impact** of your operations and undertake **greenhouse gas (GHG) reduction measures**.
- Considering climate impact requires understanding of GHG emissions from different sources applicable to your company through **emission accounting**. It also includes the identification of **climate-related risks and opportunities**.
- Undertaking GHG reduction measures entails building an **implementation plan for reductions**, and also setting **climate targets** that set the pace for reducing the GHG emissions in the longer-term.



Examples of good practices:



- **Emission accounting:** You understand and keep track of your climate impact by **accounting for the greenhouse gas (GHG) emissions across your value chain**. You **disclose your climate impact regularly**, and develop your accounting practices.
- **Implementation plan for reductions:** You have identified applicable **methods to reduce the GHG emissions** from your business activities (e.g. improving energy efficiency, using renewable energy). You have a **practical implementation plan in place** for the emission reduction methods.
- **Climate targets:** You set climate **targets aligned with latest climate science** to mitigate the climate impact across your value chain. The targets are included in your corporate strategy, and your top management is committed to reaching the targets.
- **Climate-related risk and opportunities:** You have identified and addressed **most significant risks and opportunities** caused by climate change to your business operations, and taken them into account in your long-term planning.

7. Reporting requirement



7. Reporting requirement

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

Guidelines for implementing the mandatory requirement:

- You report any non-compliance with Neste Supplier Code of Conduct to Neste as soon as it 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



Glossary of terms

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.

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).

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.

Glossary of terms

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.

Grievance Mechanism

A formalized means through which individuals or groups can raise concerns about the impact an enterprise has on them—including, but not exclusively, on their human rights—and can seek remedy (Source: UNGPs)

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.

Human Rights Due Diligence

An ongoing risk management process that a reasonable and prudent company needs to follow in order to identify, prevent, mitigate and account for how it addresses its adverse human rights impacts. It includes four key steps: assessing actual and potential human rights impacts; integrating and acting on the findings; tracking responses; and communicating about how impacts are addressed. (Source: [UNGP Reporting Framework Glossary](#))

Know Your Counterparty (KYC)

Processes and adequate procedures, including information verifications, that ensure Neste identifies its counterparties, including their ownership / controlling parties, and obtains sufficient knowledge of their business activities to ensure compliance with external and internal requirements. The process also includes a risk assessment of the counterparty.

Glossary of terms

Kickbacks

A kickback is a form of a 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 the 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.

Living Wage

A living wage is the take-home pay received by a worker for a standard work week that is sufficient to afford the worker and the worker’s family and dependents a decent standard of living in a particular location. Elements of a decent standard of living include food, water, housing, education, health care, transportation, clothing and other essential needs, as well as modest savings for unexpected events and the ability to participate in social and cultural life. In many cases, a living wage is considered to be higher than the minimum wage set by national laws.

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 health and safety at workplaces, and prevention of pollution and minimization of waste. The most common occupational health and safety standard is ISO 45001. Standard ISO 14001 is used for environmental management.

Glossary of terms

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.

Responsibility to respect human rights

The responsibility of a company to avoid infringing on the human rights of others and to address negative impacts with which it may be involved, as set out in the UN Guiding Principles on Business and Human Rights. (Source: [UNGP Reporting Framework Glossary](#))

Remediation/remedy

Remediation and remedy refer to both the processes of *providing remedy* for an adverse human rights impact, as well as the *outcomes that can put right, counteract, or make good, the adverse impact*. These outcomes may take a range of forms, such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition. (Source: [UNGP Interpretative Guide](#)).

Vulnerable individuals, groups and communities are those that face a particular risk of being exposed to discrimination and other adverse human rights impacts. People who are disadvantaged, marginalized or excluded from society are often particularly vulnerable, including minority, under-represented and under-served groups. Vulnerability can depend on context and vulnerabilities and impacts can differ by gender. Examples of vulnerable groups include, but are not limited to, children, women, Indigenous Peoples; LGBTQI+ people, young workers, persons with disabilities; national or ethnic, religious and linguistic minorities; migrant workers and their families, internally displaced persons, and refugees. (Source: [UNGPs](#), [OHCHR UNGP Interpretive Guide](#), [GRI Universal Standards 2021](#))



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